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23 June, 2003

F.No. 528/71/2002-Cus (TU)
Government of India
Ministry of Finance
Department of Revenue
Tariff Unit

Sub : Classification of Badian Khatal Fruit (Star Aniseeds).

I am directed to refer to the subject mentioned above and to say that doubts have been raised regarding classification of Badian Khatal (fruit) or star aniseeds. It has been stated that some importers are claming classification of Badian Khatal fruit under CTH 1211.90 on the plea that it is specifically mentioned in the list of crude drugs given at the end of Chapter 12 of ITC(HS) classification of import/export commodities brought out by the DGFT.

2. Seeds of Anise or Badian are specifically covered under heading 09.09 of the Customs Tariff. According to the HSN explanatory notes also the heading 09.09 covers fruits or seeds of Anise or Badian, used as spices or for medicinal purposes and for industrial purposes. The HSN notes further say that seed of anise, Badian etc. remain under heading 09.09 even when they are put up (e.g. in sachets) for making herbal infusions or herbal "teas".

3. CEGAT has also held in case of Harisons Vs. CC 1993 (65) ELT 128(T) that the item in question is classifiable as spices under Chapter 9 of Customs Tariff and not as crude drug under Chapter 12. The CEGAT has clearly held that classification under import policy is not relevant for classification under the Customs Tariff.

4. In view of the above, the Badian Khatal (Fruit) and star Aniseed should be classified under sub- heading 0909.10 of the Customs Tariff.

5. This may be brought to notice of all concerned.

6. Please acknowledge receipt of this circular.

7. Hindi version will follow.

Pramod Kumar
AO (TU)