

केन्द्रीय उत्पाद एवं सीमा शुल्क आयुक्तालय
सेन्ट्रल एक्साइज बिल्डिंग, रेसकोर्स, वडोदरा-390 007


व्यापार सूचना सं. 06/2010
वडोदरा, दिनांक : 18.08.2010

विषय : के.उ. शुल्क परिपत्र का परिचालन ।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली द्वारा जारी निम्नलिखित परिपत्र की प्रति आपकी सूचना एवं मार्गदर्शन के लिए इस पत्र के साथ प्रेषित है :-

क्रमांक	परिपत्र सं.	दिनांक
1.	Circular No. 931/21/2010-CX	15.07.2010

सभी व्यापार संघों/वाणिज्य गंडलों एवं क्षेत्रीय सलाहकार समिति के सदस्यों से अनुरोध है कि इस सार्वजनिक सूचना को सभी सदस्यों के ध्यान में ला दें ।


(डॉ. आशिर त्यागी)
अपर आयुक्त (तक.),
केन्द्रीय उत्पाद एवं सीमा शुल्क,
वडोदरा-I

संलग्न : यथोपरि ।

फा.सं. IV/16-11/TN/Tech/08 Pt.I

वडोदरा, दि. 18.08.2010

प्रतिलिपि प्रेषित :- व्यापार तथा विभागीय डाक के अनुसार ।

Circular No. 931/21/2010-CX



F. No. 9/1/2008-CX.1 (Pt)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi dated the 15th July, 2010

To,

Director General (All)
Chief Commissioners of Central Excise including LTU (All)
Commissioners of Central Excise including LTU (All)

Sir/Madam

Sub.- Classification of TEA fortified with Vitamins - reg.

A reference has been received by the Board regarding the classification of 'Tea fortified with Vitamins'. The product comprises tea along with stabilizers and vitamins.

2. Preparation of tea and preparation with the basis of tea are classifiable under the chapter heading 210120. Preparation of tea as well as preparation with a basis of tea is a product containing tea as one of the major component and has other added ingredients to it. Flavoured tea contains tea along with at least one flavouring agent and is a preparation of tea, though not classifiable under this chapter by virtue of Chapter Note 1(c) to the chapter 21. However all other preparations of tea not specifically excluded by virtue of any Section/Chapter Note will get classified in this chapter only.

3. The issue has been examined, the samples of the product were perused and the commercial understanding of the product and the details of the product mentioned on the packing materials were taken note of. The tea fortified with vitamins as described in para 1 is nothing but a preparation of tea having added ingredients like stabilizers and vitamins in addition to tea. Since no Section/Chapter Note excludes this preparation from the purview of Chapter 21, it is clarified that such preparations of tea namely tea fortified with vitamins will be classified under Chapter 21.

4. Trade and Industry may be informed.
5. Receipt of this circular may be acknowledged
6. Hindi version would follow.

Mdm. Washely
Pl. Circulate.

Yours faithfully,

(MADAN MOHAN)

Under Secretary (CX.1)