



Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India


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Circular No. 427/60/98-CX
dated 30/10/98

F.No. 21/3/98-CX.I

Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject: Classification of compounded asafoetida under chapter heading 13.01 or 21.03 or 09.03 of the Central Excise Tariff Act, 1985- classification - regarding.

I am directed to say that a doubt has been raised regarding the classification of compounded asafoetida whether under chapter Heading 13.01 or 21.03 or 09.03 of the Central Excise Tariff Act, 1985.

2. The matter has been examined in the Board. Raw asafoetida imported into India is classified under Chapter 13 of the Customs Tariff which covers natural gums, resins and gum resins. Asafoetida in gum form is mixed with water till it is totally diluted and then added to the mixture of wheat flour and edible gum. The mixed substance in dough form is spread on the floor and allowed to set for 8 to 10 days till the colour changes to dark brown. Then it is packed in wooden cases and kept for 7 days and allowed to harden. It is then cut manually according to required weight and packed in retail containers. In respect of compounded asafoetida in powder form, the dark brown semi solid mass is allowed to dry in the sun, powdered and packed in gunny bags in the case of bulk packing. It is then repacked in plastic bottle containers of required weights. Thus manufacture of compounded asafoetida involves 1) diluting in water for reducing the concentration, 2) mixing with edible gum and wheat flour (compounding of the product) for reducing or making the flavour uniform, 3) fermenting to bring about the changes necessary to make the product palatable, 4) drying to check fermentation and removal of moisture from the mass, 5) grinding the dried mass in the case of powder compounded asafoetida and 6) cutting to required sizes in the case of lump compounded asafoetida and packing in retail containers.

The percentage of asafoetida in the compounded asafoetida is generally around 15%.

3. After going through the possible classification of compounded asafoetida under Chapter 9 as spices, under Chapter 13 as gums, resins and other vegetable saps and extracts and Chapter 21 as mixed condiments and mixed seasonings, it is felt that the classification under Chapter 21 is ruled out as mixed condiments and mixed seasonings would mean condiments or seasonings mixed with other commandments and other seasonings. Since neither the wheat flour nor the edible gum fall under the category of condiments and seasonings, the mixture would not become mixed condiments and mixed seasonings.

4. The classification under spices is ruled out as the spices as natural product are also known as spices, for example, cumil coriander, etc. In the present case, the natural product asafoetida is classified as a gum resin not as spices. The fact that Spices Board acknowledges asafoetida as a spice would not help in deciding the central excise classification as a specific meaning has been assigned to spices for the purpose of Central Excise Tariff.

5. Under Customs Tariff, asafoetida is specifically mentioned in the HSN Explanatory Note under vegetable gum resins. There is no dispute regarding the customs classification of asafoetida imported into India. The compounded asafoetida is the product after the admixture of blending of asafoetida with wheat flour and edible gum. The flour and gum work as fillers and do not change the essential character of asafoetida. Applying interpretation Rules, the mixture "compounded asafoetida" should be classified as if they consist of the material which gives them their essential character. Therefore, the classification of compounded asafoetida would most appropriately fall under Heading 13.01.

6. Keeping in view the manufacturing process, composition of the product, the harmonization of Central Excise Tariff with Customs Tariff and the principles of classification, the Board is of the view that compounded asafoetida is rightly classifiable under Chapter Heading 13.01 of the Central Excise Tariff Act, 1985.

Sd/-
(S.C. Bhatia)
Under Secretary to the Government of India


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