सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण
Customs Authority for Advance Rulings
नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई - ४०० ००१
New Custom House, Ballard Estate, Mumbai - 400 001
E-MAIL: cus-advrulings.mum@gov.in

F.No. CAAR/CUS/APPL/69/2025 - O/o Commr-CAAR-Mumbai दिनांक/Date :10.10.2025

Ruling No. & date	CAAR/Mum/ARC/91/2025-26 dated 10.10.2025
Issued by	Shri Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Kwick Living (I) Private Limited A202, Everest Chamber, Marol Naka, Andheri East, Mumbai-400059 Email- sanjay@ezeeproduct.com; anuj@ezeeproduct.com; aditya@ezeeproduct.com
Concerned Commissionerate	The Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad Maharashtra-400707. Email: commr-ns5@gov.in

ध्यान दीजिए/ N.B.:

1. सीमा शुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।
   A copy of this order made under sub-section (2) of Section 28I of the Customs Act, 1962 is granted to the concerned free of charge.

2. बोर्ड द्वारा प्राधिकृत कोई भी अधिकारी, अधिसूचना द्वारा या आवेदक प्राधिकरण द्वारा पारित किसी भी निर्णय या आदेश के खिलाफ ऐसे निर्णय वा आदेश के संचार की तारीख से 60 दिनों के भीतर क्षेत्राधिकार उच्च न्यायालय में अपील दायर कर सकता है।
   Any officer authorised by the Board, by notification or the applicant may file an appeal before the Jurisdictional High Court of **concerned jurisdiction** against any ruling or order passed by the Authority, within 60 days from the date of the communication of such ruling or order.

3. प्रधान आयुक्त या आयुक्त धारा 28KA की उप-धारा (1) के संदर्भ में अग्रिम निर्णय के खिलाफ अपील दायर करने के लिए अधिकृत होंगे।
   The Principal Commissioner or Commissioner shall be authorised to file appeal against the advance ruling in terms of sub-section (1) of section 28KA.

4. धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय तीन साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।
   The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

5. जहां प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।
   Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai

अग्रिम विनिर्णय / Advance Ruling

1. Kwick Living (I) Pvt. Ltd. (IEC No. AAGCK4771P) (hereinafter referred as "The Applicant") filed an application for advance ruling in the Office of Secretary, Customs Authority for Advance Ruling, Mumbai. The said application was received in the secretariat of the CAAR, Mumbai on 07.04.2025, along with its enclosures in terms of Section 28H (I) of the Customs Act, 1962 (hereinafter referred to as the 'Act'). The applicant is seeking advance ruling regarding classification of the various paper products of Bamboo Origin and items made up of wood.

2. Submission by the Applicant:

2.1 The Applicant submitted that they have been importing following paper products and items made of wood from China classifying them under the respective HSN. They are not sure of the declared HSN for the products. The List of products for which classification is sought is as under:

Sr. No.	Description of Paper Product	HSN Declared	Specification
1.	Bamboo Pulp Mother Roll Serving Napkin 1 Ply for SN100	48030010	1 Ply*17- 7.5GSM, 280mm*1100mm Bamboo Pulp Unbleached Roll Dia 1100mm Core 7.6cm Pe Bags Wrapped
2.	Bamboo Pulp Mother Roll Kitchen Towel Single Use 1430 mm	48030010	Unbleached Bamboo Pulp GSM:17g Diameter: 1150mm
3.	Bamboo Pulp Mother Roll Kitchen Towel Reusable 910 mm	48030010	110 GSM 910mm Needlepunched Novwovens Jumbo
4.	Bamboo Pulp Mother Roll Toilet Paper 1400mm 3 Ply	48030010	Bamboo Pulp Toilet Paper Mother Roll RMHS Code: 48030010 Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 1400mm Diameter: 1150mm 1 roll in a shrink wrapped PE film
5.	Bamboo Pulp Mother Roll Toilet Paper 1400mm 2 Ply	48030010	Unbleached Bamboo Pulp 2 Ply GSM: 16g Width: 280mm
6.	Bamboo Pulp Mother Roll Toilet Paper 705mm 3 Ply	48030010	Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 705mm Diameter: 1150mm 150kg/roll
7.	Bamboo Pulp Mother Roll Serving Napkin 2 Ply SN50	48030010	Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 280mm Diameter: 1060mm 80kg/roll
8.	Bamboo Pulp Mother Roll HRT 1 Ply 40GSM 1410mm	48030010	HRT Mother Roll Bamboo Pulp 1 Ply*40GSM, 1410mm*1100mm (unbleached) roll diameter: 1100mm Core: 7.6cm PE bags wrapped
9.	Bamboo Pulp Facial Tissue PO6 100 Pulls	48182000	Expansion Size: 175*175mm 2 Ply (13.5gsm) (±0.5cm)*100 Pull 6 bags/handbag*20 handbags/polybag
10.	Bamboo Pulp Facial Tissue PO3 200 Pulls	48182000	200 Pull Bamboo Facial Tissue (Printing Film+Handbag Expansion Size: 175*175mm 2 Ply (13.5gsm) (±0.5cm)*200 Pull 3 bags/handbag*20 handbags/polybag
11.	Bamboo Pulp Pocket Tissue PO10	48182000	Bamboo Pulp Pocket Tissue Expansion size: 210*205mm 3 Ply (13.5gsm) *10pcs/bag 10bags/bundle 36bundle/cartons box
12.	Bamboo Pulp Serving Napkin 1 Ply FG SN100	48182000	JF-LN005 Bamboo Napkin 1 Ply*15.5±0.5gsm*27cm*27cm*100sheets/pack*

			36packs/polybag Bamboo Pulp (Unbleached Paper) 3600 Sheets 36 packs/polybag Size: 40.5*54*23cm 0.050CBM
13.	Bamboo Pulp Facial Tissue Normal	48182000	Bamboo Facial Tissue Transparency Expansion Size: 200*175mm 2Ply (13.5gsm)(±0.5cm)*100Pull 96bags/poly bag
14.	Bamboo Pulp N Fold H variant	48182000	1 Ply*34gsm*19.7cm*23cm*150sheets/pack* 20 packs/polybag Bamboo Pulp (Unbleached Paper)
15.	Bamboo Pulp N Fold L variant	48182000	Bamboo Pulp Unbleached Brown Paper N folded paper towel, 1 Ply, 30 gsm; 197*225mm/sheet, 150 sheets a clear bag

3. Applicants Interpretation of Law/Facts:

3.1 The applicant submitted that for classification, Explanatory Notes are the most important guiding literature and therefore, the excerpts of the same are as under:

"It should also be noted that headings 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres, which are:

(1) in strips or rolls of a width exceeding 36 cm; or

(2) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

48.03 - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets.

This heading covers two categories of goods :

(1) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes. However, such paper in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other household or sanitary articles made from this kind of paper fall in heading 48.18.

(2) Cellulose wadding and webs of cellulose fibres. However, such products in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other articles of cellulose wadding or webs of cellulose fibres, fall in heading 48.18, 48.19 or 48.23.

Cellulose wadding consists of a creped web of cellulose fibres of open formation, with a crepe ratio of more than 35% comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m2 before creping.

Webs of cellulose fibres (tissues) consist of a creped web of cellulose fibres of closed formation, with a maximum crepe ratio of 35 %, comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m before creping.

It should be noted that in addition to being subjected to the processes specified in Note 3 to this Chapter, the products of this heading may be creped, crinkled, embossed, perforated, surface coloured, surface-decorated or printed.

The heading also excludes :

(a) Cellulose wadding impregnated or coated with phamlaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).

(c) Blotting paper (heading 48.05)

48.18 - Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

4818.10 - Toilet paper

4818.20 - Handkerchiefs, cleansing or facial tissues and towels

4818.30 - Tablecloths and serviettes

4818.50 - Articles of apparel and clothing accessories

4818.90 - Other

This heading covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes :

(1) in strips or rolls of a width not exceeding 36 cm;
(2) in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;
(3) cut to shape other than rectangular (including square).

It also covers household, sanitary or hospital articles, as well as articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. The goods of this heading are often made from the materials of heading 48.03.

The heading excludes :

(a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Perfumed papers and papers impregnated or coated with cosmetics (Chapter 33).

(c) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).

(d) Articles of Chapter 64.

(e) Headgear and parts thereof of Chapter 65.

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19.

4. Port of Import and reply from Jurisdictional Commissionerate

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Paper Products of Bamboo Origin at the jurisdiction of office of the Pr. Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707. In terms of Provisions of the Section 28-I(1) of the Customs Act, 1962 read with the Sub-regulation No. (7) of the Regulation No. 8 of the Customs Authority for Advance Rulings Regulations, 2021, the application was forwarded to the office of the Principal Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Tal: Uran Distt: Raigad, Maharashtra-400707 on 09.04.2025 as indicated by the applicant at Sr. No. 13 of their CAAR-1 Forms calling upon them to furnish the relevant records with comments, if any, in respect of the said application. Further reminders were also sent on 28.04.2025, 15.05.2025 and 09.06.2025 to the concerned jurisdictional Commissionerate. However, no reply has been received till date.

5. Records of Personal Hearing

5.1 A personal hearing was held on 07.07.2025 at 12:30 PM in the office of the CAAR, Mumbai. Shri Shubhendu Patnaik, Advocate (Authorized Representative) appeared for the personal hearing on behalf of the applicant in Online Mode. He reiterated the submissions made in the application regarding classification of the subject goods. He contended that the subject goods are paper products viz. napkins for single use; kitchen towel reusable, toilet paper, facial and pocket tissues etc., all made of Bamboo Pulp and merit classification under CTH 4818 10 / 4803 (details mentioned in the application). It was asked to provide the literature of the goods and samples to examine and arrive at the logical conclusion. They asked for some time to produce the same, which was permitted.

Nobody appeared for the hearing from the departments side to represent the case.

6. Additional Submissions:

6.1 The applicant vide their later dated 17.07.2025 submitted samples of the subject goods along with copies of Bills of Entry. On going through the samples submitted, I find that these are not representative samples as these samples do not correspond to the width mentioned in the applicant's submission.

6.2 The applicant vide their email dated 07.08.2025 in response to query raised by this office submitted that exact process before importation is not known. The specific queries raised and their reply is as under:

Query NO	Query	Reply
1	Width of the product if product in in form of a roll or strips	In case of rolls, as defined under CTH 48030010, width size is exceeding 36 cms.
2	size of the product if it is cut to shape (rectangular or square or any other shape)	width size NOT is exceeding 36 cms. Goods declared under 4818 are mostly ready to use.
3	Processing status of the product, whether it is a finished product or would be further used to create finished product	In case of role, they are cut to size and traded.
4	List all the processes carried out on the product before importation.	Exact process before importation is not known. But normal manufacturing process in paper manufacturing and cutting to tradable (required) size is expected.

7. Discussions and Findings

7.1 I have considered all the materials placed before me in respect of the classification of subject goods. I have gone through the submissions made by the applicant during the personal hearing. Therefore, I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

7.2 The applicant has sought advance ruling in respect of the classification of the paper products made of Bamboo Pulp.

7.3 At the outset, I find that the issue raised at the Sr. No. 08 in the CAAR-1 form is squarely covered under Section 28H(2) of the Customs Act, 1962 being a matter related to the classification of goods. I further find that the applicant is a holder of an Importer Exporter Code (IEC) and thereby, is a valid applicant under Section 28E (c) of the Customs Act, 1962 for filing application under Section 28H of the Customs Act, 1962.

7.4 The applicant is seeking an advance ruling for the classification of the paper products made of Bamboo and wooden products as listed below:

Sr. No.	Description of Paper Product	Specification
1.	Bamboo Pulp Mother Roll Serving Napkin 1 Ply for SN100	1 Ply*17- 7.5GSM, 280mm*1100mm Bamboo Pulp Unbleached Roll Dia 1100mm Core 7.6cm Pe Bags Wrapped
2.	Bamboo Pulp Mother Roll Kitchen Towel Single Use 1430 mm	Unbleached Bamboo Pulp GSM:17g Diameter: 1150mm
3.	Bamboo Pulp Mother Roll Kitchen Towel Reusable 910 mm	110 GSM 910mm Needlepunched Nonwovens Jumbo
4.	Bamboo Pulp Mother Roll Toilet Paper 1400mm 3 Ply	Bamboo Pulp Toilet Paper Mother Roll RMHS Code: 48030010 Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 1400mm Diameter: 1150mm 1 roll in a shrink wrapped PE film
5.	Bamboo Pulp Mother Roll Toilet Paper 1400mm 2 Ply	Unbleached Bamboo Pulp 2 Ply GSM: 16g Width: 280mm
6.	Bamboo Pulp Mother Roll Toilet Paper 705mm 3 Ply	Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 705mm Diameter: 1150mm 150kg/roll
7.	Bamboo Pulp Mother Roll Serving Napkin 2 Ply SN50	Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 280mm Diameter: 1060mm 80kg/roll
8.	Bamboo Pulp Mother Roll HRT 1 Ply 40GSM 1410mm	HRT Mother Roll Bamboo Pulp 1 Ply*40GSM, 1410mm*1100mm (unbleached) roll diameter: 1100mm Core: 7.6cm PE bags wrapped
9.	Bamboo Pulp Facial Tissue PO6 100 Pulls	Expansion Size: 175*175mm 2 Ply (13.5gsm) (±0.5cm)*100 Pull 6 bags/handbag*20 handbags/polybag
10.	Bamboo Pulp Facial Tissue PO3 200 Pulls	200 Pull Bamboo Facial Tissue (Printing Film+Handbag Expansion Size: 175*175mm 2 Ply (13.5gsm) (±0.5cm)*200 Pull 3 bags/handbag*20 handbags/polybag
11.	Bamboo Pulp Pocket Tissue PO10	Bamboo Pulp Pocket Tissue Expansion size: 210*205mm 3 Ply (13.5gsm) *10pcs/bag 10bags/bundle 36bundle/cartons box

12.	Bamboo Pulp Serving Napkin 1 Ply FG SN100	JF-LN005 Bamboo Napkin 1 Ply*15.5±0.5gsm*27cm*27cm*100sheets/pack* 36packs/polybag Bamboo Pulp (Unbleached Paper) 3600 Sheets 36 packs/polybag Size: 40.5*54*23cm 0.050CBM
13.	Bamboo Pulp Facial Tissue Normal	Bamboo Facial Tissue Transparency Expansion Size: 200*175mm 2Ply (13.5gsm)(±0.5cm)*100Pull 96bags/poly bag
14.	Bamboo Pulp N Fold H variant	1 Ply*34gsm*19.7cm*23cm*150sheets/pack* 20 packs/polybag Bamboo Pulp (Unbleached Paper)
15.	Bamboo Pulp N Fold L variant	Bamboo Pulp Unbleached Brown Paper N folded paper towel, 1 Ply, 30 gsm; 197*225mm/sheet, 150 sheets a clear bag

7.5 Before deciding on the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/Section notes along with HSN explanatory notes. Classification of goods in the Harmonized System of Nomenclature (HSN) is governed by the General Rules for the interpretations. Rule 1 of the General Rules for the Interpretation of the Import Tariff to the Customs Tariff Act, 1975 stipulate that for legal purposes, the classification of the import item shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

7.6 I find that the product listed in table above are paper products made from bamboo pulp and used for household and sanitary purposes as seen from their names. Articles of Paper, Paper Pulp or Paper Board generally falls under Chapter 48. However, the products here under consideration are made up of Bamboo Pulp, so the first question before me to deliberate on is whether products made from Bamboo Pulp would also merit classification under Chapter 48 or otherwise. In this regard, I find that the HSN Explanatory notes while defining the Scope of the chapter 48, mentions as under:

> *"For the purposes of headings 48.12, 48.18, 48.22 and 48.23 and of the relevant Explanatory Notes, the term "Paper Pulp" means all the products of headings 47.01 to 47.06, that is to say pulp of wood or of other fibrous cellulosic material."*

7.7 From the above, I gather that the word "Paper Pulp" includes all the products of heading 47.01 to 47.06. I further find that Heading 47.06 covers Bamboo Pulp. The relevant text of Heading 4706 is as under:

Tariff Item	**Description**
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material
... 4706 30 00 ...	... - Other, of bamboo ...

7.8 From the above, I observe that Bamboo Pulp is mentioned in Heading 4706, and therefore, paper products made from Bamboo Pulp can be classified under Chapter 48 as the term Paper Pulp used in the chapter also includes Bamboo Pulp. Therefore, as confirmed by HSN Explanatory Notes, "paper pulp" includes fibers derived from bamboo (Heading 4706), and that goods made from such pulp are accordingly covered under Chapter 48. I further find that there are two headings i.e. 4803 and 4818, where these products listed in the table above can be classified. Heading text of both the Heading is as under:

Tariff Item	Description
4803	Toilet or Facial Tissue Stock, Towel or Napkin Stock and Similar Paper of a Kind Used for Household or Sanitary Purposes, Cellulose Wadding and Webs of Cellulose Fibres, Whether or Not Creped, Crinkled, Embossed, Perforated, Surface-Coloured, Surface Decorated or Printed, In Rolls or Sheets
4818	Toilet Paper and Similar Paper, Cellulose Wadding or Webs of Cellulose Fibres, of A Kind Used For Household or Sanitary Purposes, In Rolls of A Width Not Exceeding 36 Cm, or Cut to Size or Shape; Handkerchiefs, Cleansing Tissues, Towels, Table Cloths, Serviettes, Bed Sheets And Similar Household, Sanitary or Hospital Articles, Articles of Apparel and Clothing Accessories, of Paper Pulp, Paper, Cellulose Wadding or Webs of Cellulose Fibres

7.9 From the Heading text for both the Headings i.e. 4803 and 4818, it follows that although both the headings cover paper products generally used for household or sanitary purposes, Heading 4818 restricts the width to 36 cm for a roll and also includes products cut to size or shape; whereas, Heading 4803 refers to stocks of paper products and there is no limit on size or width. To shed more light onto this, I have gone through the relevant Chapter Notes and HSN Explanatory Notes to understand the difference between these headings. The Relevant Chapter Notes are as under:

3. Subject to the provisions of Note 7, headings 4801 to 4805 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 4803 otherwise requires, these headings do not apply to paper, paperboard, which have been otherwise processed.

...

8. Headings 4803 to 4809, apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

7.10 The relevant HSN Explanatory Notes for Heading 4803 are as under:

"48.03 - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls or sheets.

This heading covers two categories of goods:

(1) Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes. However, such paper in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other household or sanitary articles made from this kind of paper fall in heading 48.18.

(2) Cellulose wadding and webs of cellulose fibres. However, such products in rolls of a width not exceeding 36 cm or cut to any size or shape other than that mentioned in Note 8 to this Chapter, and other articles of cellulose wadding or webs of cellulose fibres, fall in heading 48.18, 48.19 or 48.23.

Cellulose wadding consists of a creped web of cellulose fibres of open formation, with a crepe ratio of more than 35% comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m2 before creping.

Webs of cellulose fibres (tissues) consist of a creped web of cellulose fibres of closed formation, with a maximum crepe ratio of 35 %, comprising one or more plies, with each ply having a grammage (basis weight) that may reach 20 g/m before creping.

It should be noted that in addition to being subjected to the processes specified in Note 3 to this Chapter, the products of this heading may be creped, crinkled, embossed, perforated, surface coloured, surface-decorated or printed.

The heading also excludes :

(a) Cellulose wadding impregnated or coated with pham1aceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).

(c) Blotting paper (heading 48.05)"

7.11 From the Chapter Note 3, I gather that Heading 4803 primarily covers raw uncoated paper products which would later be converted into final products to be used for household and sanitary purposes. Further, Chapter Note 8 imposes size and width restrictions for the products under Heading 4803 i.e. to be able to classify under Heading 4803, the product width should be exceeding 36 cm if in strips or roll form or the products' one side should exceed 36 cm and the other side should exceed 15 cm if in the form of sheets (rectangular or square).

7.12 From the above, it appears that to be able to be classified under Heading 4803, following two conditions should be met:

i. stock paper (whether or not creped, embossed, perforated or printed) as allowed by EN 4803 (not in finished form)

ii. width should be exceeding 36 cm if in strips or roll form or the products' one side should exceed 36 cm and the other side should exceed 15 cm if in the form of sheets (rectangular or square).

7.13 Further, HSN Explanatory Notes makes it abundantly clear that such papers and paper products for use in household or sanitary purpose which do not meet the size criteria merits classification under Heading 4818.

7.14 The relevant HSN Explanatory Notes for Heading 4818 are as under:

"48.18 - Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

4818.10 - Toilet paper

4818.20 - Handkerchiefs, cleansing or facial tissues and towels

4818.30 - Tablecloths and serviettes

4818.50 - Articles of apparel and clothing accessories

4818.90 - Other

This heading covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes :

(1) in strips or rolls of a width not exceeding 36 cm;
(2) in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state;
(3) cut to shape other than rectangular (including square).

It also covers household, sanitary or hospital articles, as well as articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres. The goods of this heading are often made from the materials of heading 48.03.

The heading excludes :

(a) Cellulose wadding impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes (heading 30.05).

(b) Perfumed papers and papers impregnated or coated with cosmetics (Chapter 33).

(c) Paper and cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05).

(d) Articles of Chapter 64.

(e) Headgear and parts thereof of Chapter 65.

(f) Sanitary towels (pads) and tampons, napkins (diapers) and napkin liners and similar articles of heading 96.19."

7.15 From the HSN Explanatory Notes, I find that the heading 4818 covers toilet paper and similar paper, cellulose wadding and webs of cellulose fibres, of a kind used for household or sanitary purposes if it is in strips or rolls of a width not exceeding 36 cm; or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state; or is cut to shape other than rectangular (including square). Further, I find that Heading 4818 covers following two categories of products:

i. Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape

ii. handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres

From the above, I find that the size restriction in only in respect of first category of products and there is no size restriction in respect of the second category product i.e. handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar articles for use in household, sanitary or hospital made up of paper pulp which also includes Bamboo Pulp (as per the General HSN Explanatory Notes defining the scope of the chapter) or paper or cellulose wadding or webs of cellulose fibres would merit classification under this heading irrespective of their size.

7.16 In summary, the legal framework establishes a clear, dispositive rule based on dimensions and processing status for classification between these two heading i.e. 4803 and 4818. Therefore, in accordance with Chapter Note 8 to Chapter 48, paper and paper products for household or sanitary use are classified under **Heading 4803** only if they are supplied in rolls of a width exceeding 36 cm or in large rectangular sheets where one side exceeds 36 cm and the other exceeds 15 cm and are not finished product. All other formats, including rolls of a width of 36 cm or less and sheets cut to smaller sizes or shapes, are definitively classified under **Heading 4818**. Further, the terms "stock" (in 4803) and finished articles (in 4818) describe the typical nature of the goods in these headings. Further, the HSN Explanatory Notes to Headings 4803 and 4818 corroborate this position, emphasizing that Heading 4803 applies to raw materials and Heading 4818 to finished consumer articles. Therefore, the classification of each product must be based on its size, format, and degree of processing. Accordingly, the classification approach may be summarized as follows:

- Products in roll or sheet form with width exceeding 36 cm and intended for further processing (not final consumer use) shall be classified under Heading 4803.
- Products cut to size or in rolls not exceeding 36 cm width, or in the nature of finished articles (e.g., tissues, napkins), shall be classified under Heading 4818.

7.17 Further, I find it pertinent to mention that for each and every product, the tariff classification depends not only on composition (i.e., bamboo/cellulose content) and dimensions (i.e., ≤36cms or >36cms), but critically on the **form and method of manufacture** as well. A 'web of cellulose fibres' (paper/tissue) merits classification under Chapter 48, whereas **non-woven textile webs** produced by textile processes (for example needle-punched, spun-bonded, spun-laid nonwovens) are generally classified under Chapter 56. Accordingly, in case of product mentioned at Sr. No. 3 in the table i.e. Bamboo Pulp Mother Roll Kitchen Towel Reusable 910 mm, the specifications describe this article as 'needle-punched nonwovens. Since the product is primarily described as 'Needle-punched Nonwovens', prima facie, it falls outside the scope of Chapter 48 and may be classified under Chapter 56, however, due to non-submission of required technical literature or process details / insufficient information, a firm view cannot be made at this count. Accordingly, I refrain from passing a classification ruling for this product.

8. As far as other products are concerned, in light of the given descriptions, discussions and observations, here in above, the classification of the products, as per the submissions made by the applicant in regards to the width of the subject goods, has been arrived at as follows:

Sr. No.	Description of Paper Product	Specification	Width / Size	HSN
1.	Bamboo Pulp Mother Roll Serving Napkin 1 Ply for SN100	1 Ply*17- 7.5GSM, 280mm*1100mm Bamboo Pulp Unbleached Roll Dia 1100mm Core 7.6cm Pe Bags Wrapped	280mm (28cm)	48183000
2.	Bamboo Pulp Mother Roll Kitchen Towel Single Use 1430 mm	Unbleached Bamboo Pulp GSM:17g Diameter: 1150mm	1430mm (143cm)	48030010
3.	Bamboo Pulp Mother Roll Kitchen Towel Reusable 910 mm	110 GSM 910mm Needlepunched Nonwovens Jumbo	910mm (91cm)	Classification could not be decided in absence of proper literature / technical specification

Customs Authority For Advance Rulings, Mumbai

4.	Bamboo Pulp Mother Roll Toilet Paper 1400mm 3 Ply	Bamboo Pulp Toilet Paper Mother Roll RMHS Code: 48030010 Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 1400mm Diameter: 1150mm 1 roll in a shrink wrapped PE film	1400mm (140cm)	48030010
5.	Bamboo Pulp Mother Roll Toilet Paper 1400mm 2 Ply	Unbleached Bamboo Pulp 2 Ply GSM: 16g Width: 280mm	280mm (28cm)	48181000
6.	Bamboo Pulp Mother Roll Toilet Paper 705mm 3 Ply	Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 705mm Diameter: 1150mm 150kg/roll	705mm (70.5cm)	48030010
7.	Bamboo Pulp Mother Roll Serving Napkin 2 Ply SN50	Unbleached Bamboo Pulp 3 Ply GSM: 16g Width: 280mm Diameter: 1060mm 80kg/roll	280mm (28cm)	48183000
8.	Bamboo Pulp Mother Roll HRT 1 Ply 40GSM 1410mm	HRT Mother Roll Bamboo Pulp 1 Ply*40GSM, 1410mm*1100mm (unbleached) roll diameter: 1100mm Core: 7.6cm PE bags wrapped	1410mm (141cm)	48030010
9.	Bamboo Pulp Facial Tissue PO6 100 Pulls	Expansion Size: 175*175mm 2 Ply (13.5gsm) (±0.5cm)*100 Pull 6 bags/handbag*20 handbags/polybag	175*175mm (17.5*17.5 cm)	48182000
10.	Bamboo Pulp Facial Tissue PO3 200 Pulls	200 Pull Bamboo Facial Tissue (Printing Film+Handbag Expansion Size: 175*175mm 2 Ply (13.5gsm) (±0.5cm)*200 Pull 3 bags/handbag*20 handbags/polybag	175*175mm (17.5*17.5 cm)	48182000
11.	Bamboo Pulp Pocket Tissue PO10	Bamboo Pulp Pocket Tissue Expansion size: 210*205mm 3 Ply (13.5gsm) *10pcs/bag 10bags/bundle 36bundle/cartons box	210*205mm (21*20.5cm)	48182000
12.	Bamboo Pulp Serving Napkin 1 Ply FG SN100	JF-LN005 Bamboo Napkin 1 Ply*15.5±0.5gsm*27cm*27cm*100sheets/pack* 36packs/polybag Bamboo Pulp (Unbleached Paper) 3600 Sheets 36 packs/polybag Size: 40.5*54*23cm 0.050CBM	27cm*27cm	48183000
13.	Bamboo Pulp Facial Tissue Normal	Bamboo Facial Tissue Transparency Expansion Size: 200*175mm 2Ply (13.5gsm)(±0.5cm)*100Pull 96bags/poly bag	200*175mm (20*17.5cm)	48182000
14.	Bamboo Pulp N Fold H variant	1Ply*34gsm*19.7cm*23cm*150sheets/pack* 20 packs/polybag Bamboo Pulp (Unbleached Paper)	19.7cm*23cm	48182000

15.	Bamboo Pulp N Fold L variant	Bamboo Pulp Unbleached Brown Paper N folded paper towel, 1 Ply, 30 gsm; 197*225mm/sheet, 150 sheets a clear bag	197*225mm (19.7*22.5 cm)	48182000

9. I rule accordingly.

10/10/25

(Prabhat K. Rameshwaram)
Customs Authority for Advance Rulings, Mumbai

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai

F. No. CAAR/CUS/APPL/69/2025-O/o Commr-CAAR-Mumbai **Dated:10-10-2025**

This copy is certified to be a true copy of the ruling and is sent to:

1. Kwick Living (I) Private Limited
A202, Everest Chamber, Marol Naka, Andheri East, Mumbai-400059
Email- sanjay@ezeeproduct.com; anuj@ezeeproduct.com; aditya@ezeeproduct.com

2. The Pr. Commissioner of Customs, NS-I,
JNCH, Nhava Sheva, Tal: Uran Distt: Raigad
Maharashtra-400707.
Email: commr-ns1@gov.in

3. The Customs Authority for Advance Rulings,
Room No. 24, New Customs House,
Near IGI Airport, New Delhi-110037.
Email: cus-advrulings.del@gov.in

4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I, Ballard Estate, Mumbai -400001. Email: ccu-cusmum1@nic.in

5. The Commissioner (Legal), CBIC Offices,
Legal/CX.8A, Cell, 5th floor, Hudco Vishala Building,
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.
Email: anishgupta.irs@gov.in, commr.legal-cbec@nic.in

6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block, New Delhi-110001. Email: mem.cus-cbec@nic.in

7. The Webmaster, Central Boards of Indirect Taxes & Customs. Email: webmaster.cbec@icegate.gov.in

8. Guard file.

For
10/10/2025

(Vivek [redacted])
Dy. Commissioner & Secretary
Customs Authority for Advance Rulings,
Mumbai

O/C

सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण, मुंबई
Customs Authority For Advance Rulings, Mumbai