**OPINION**

**1. QUERIST:**

M/s. K.P.Manish Global Ingredients Pvt. Ltd.,

No.41, Raghunayakulu Street,

Park Town,

Chennai – 600 003.

**2. FACTS:**

 Querist seeks to import Fructooligosaccharides Powder. In this connection, the querist has shared the product specification, Material Safety Data Sheet, Ingredient Statement and Flow Chart for manufacture of the product. The goods are reportedly manufactured by Samyang Corporation, Korea.

**3. QUERY:**

Querist would like to know the appropriate HS code for this product.

**4. OPINION:**

4.1 As per the Ingredient Statement, the product is made from sugar. The flow chart shows the manufacturing process as mentioned below:

Raw Material (Sugar)

 **↓**

 Saccharification

 **↓**

 Filter Press

 **↓**

 Ion Exchange

 **↓**

 Concentration

 **↓**

 P/R Separation

 **↓**

 Ion Exchange

 **↓**

 Concentration

 **↓**

 Spray Dryer

 **↓**

 Sieving

 **↓**

 Metal Dedector

 **↓**

 Release (Kraft)

4.2 From the flow chart, it is seen that sugar is subjected to saccharification and then through further processes and concentration the end product is obtained. What is saccharification is explained in Wikipedia as mentioned below:

“In biochemistry, saccharification is a term for denoting any chemical change wherein a monosaccharide molecule remains intact after becoming unbound from another saccharide. For example, when a carbohydrate is broken into its component sugar molecules by hydrolysis (e.g., sucrose being broken down into glucose and fructose).

Enzymes such as amylases (e.g. in saliva) and glycoside hydrolase (e.g. within the brush border of the small intestine) are able to perform exact saccharification through enzymatic hydrolysis. Through thermolysis, saccharification can also occur as a transient result, among many other possible effects, during caramelization.”

4.3 As per the Material Safety Data Sheet, the product is in the form of a powder and is used as a sweetener. Under composition details, its nature is indicated as mentioned below:

“A mixture of 1-ketose, nytose and 1F-fructofuranosylnystose Glucose, fructose and sucrose”

4.4 By taking into account the fact that sugar has been subjected to chemical reactions, including saccharification and then the final product obtained is a mixture of 1-ketose, nytose and 1F-fructofuranosylnystose Glucose, fructose and sucrose, it is to be noted that it can neither be classified as “Sugar” under Chapter 17 nor as “chemically pure sugar” under Chapter heading 2940. Chapter 29 applies to well defined organic compounds and not mixtures.

4.5 Accordingly, by taking into account the intended use of the product as a sweetener and as these have been prepared specifically for this purpose from sugar, the appropriate classification will be under heading 21069099 as food prepartions. Heading 2106 covers various food preparations not elsewhere specified or included and such preparation can be used either directly or after processing for human consumption.

4.6 It also may be seen that the same product has been classified under heading 2106 by the US Trade Commission, as is evident in their classification Ruling NY M81977 dated 01.06.2006. A copy of the same is attached.

4.7 In the light of the above, in our view, the product needs classification under “**21069099**”.

**S. MURUGAPPAN**

Attached: as above.

sm/ss

**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the querist and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.

**BY E-MAIL / COURIER**

**File No.223/2023-Opinion**

07.11.2023

M/s. K.P.Manish Global Ingredients Pvt. Ltd.,

No.41, Raghunayakulu Street,

Park Town,

Chennai – 600 003.

Attn.: Mr. Janardhanan <import@kpmanish.com>

**Mobile: 9942195740**

C.C.: <pdj@kpmanish.com>

Sir,

**Sub.: HS Code for Fructooligosaccharides Powder.**

1. In connection with the above, find attached the following.

(a) Opinion.

(b) Our Bill towards professional charges.

2. Should you require any further clarification in this regard, please feel free to contact me. Kindly arrange for payment of the attached bill.

Yours faithfully,

**S. MURUGAPPAN**

Attached: as above.

sm/ss