



GOVERNMENT OF PAKISTAN
COLLECTORATE OF CUSTOMS APPRAISEMENT- EAST
CUSTOMS HOUSE, KARACHI



No.C-92/KAPE/DC-PCT/2018

Dated: 06.02.2026

Public Notice No. 40/2026

Subject: - **CLASSIFICATION OF "PRELUST & BATTER" (FLOUR-BASED PREPARATIONS/MIXES) UNDER THE PAKISTAN CUSTOMS TARIFF**

1. M/s Seasons Foods (Pvt.) Ltd. imported consignments of "Predust & Batter" during FY 2009-2011 which were cleared under PCT heading 1101.0010 as wheat flour. Subsequently, Post Clearance Audit observed that the impugned goods comprised wheat flour blended with other ingredients such as corn flour, modified starch, wheat gluten, baking powder, salt, and spices, thereby constituting food preparations rather than simple flour. Adjudication proceedings culminated in Order-in-Original No. 72/2014 (Collectorate of Customs (Adjudication), Lahore), wherein the goods were held classifiable under PCT 1901.1920. The said order was challenged before the Customs Appellate Tribunal in CA No. 339/LB/2014, which remanded the case with directions to refer the matter to the Classification Committee.

2. Whether the goods "Predust & Batter" are classifiable under PCT 1101.0010 (wheat flour) or under Heading 19.01 as food preparations / mixes or under any other relevant heading of the Pakistan Customs Tariff.

3. The importer contended that the goods essentially consist of wheat flour and retain the character of flour, additives present are within permissible limits of flour improvement/enrichment, the goods do not qualify as prepared food under Chapter 19 and laboratory reports and prior clearances support classification as flour.

4. The Department argued that the goods are formulated mixes intended for coating/batter use, presence of starches, gluten, baking powder, salt, spices exceeds permissible limits for flour under Heading 11.01, WCO Explanatory Notes exclude such mixtures from Chapter 11 and the goods squarely fall within Heading 19.01 as food preparations.

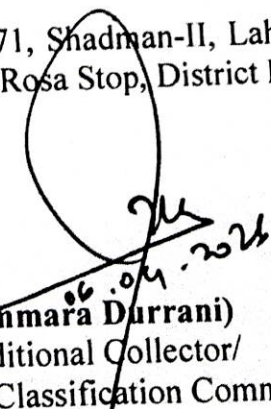
5. The Classification Committee considered description, composition, and use of the goods, General Rules for Interpretation (GRI 1 and GRI 3), WCO Explanatory Notes to Headings 11.01 and 19.01, relevant Chapter Notes of Chapter 11 and Laboratory/examination reports including PCSIR and Customs Laboratory.
6. The Classification observed that Heading 11.01 covers *wheat or meslin flour obtained by milling cereals, subject to Chapter Note 2 criteria*. The Explanatory Notes permit only limited additions such as *Minor improvers (emulsifiers, vitamins, etc.)* and *Gluten enrichment (generally within prescribed limits)*. The EN expressly excludes *Flours further processed or with added substances intended for food preparations (generally classifiable under Heading 19.01)*. Whereas Heading 19.01 includes *Food preparations based on flour, starch, or meal, Products deriving essential character from such materials, Mixes/premixes with added ingredients including gluten, flavouring agents, fats, salt, spices, etc.* and *Preparations intended for specific culinary use*.
7. The Classification Committee further observed that the goods are commercially known as "Predust & Batter", they are specifically formulated for coating/batter applications, Composition includes multiple added ingredients beyond permissible flour improvers, including salt and spices, the goods are not marketed or used as ordinary wheat flour and the formulation and intended use demonstrate that the goods have crossed the stage of simple flour.
8. The Classification Committee by considering relevant Chapter Notes, WCO Explanatory Notes to Headings 11.01 and 19.01, composition, commercial identity, and intended use of the goods holds that goods are excluded from Heading 11.01, they are appropriately classifiable as flour-based food preparations under Heading 19.01.
9. The Classification Committee hereby determines that "Predust & Batter" are classifiable under PCT heading 1901.1920 as food preparations of flour / starch-based mixes, by application GRI 1 and 6.
10. The above classification determination is specific to the product whose details/specifications have been given above. Further, the ruling is based on the documents and information provided by the referring Collectorate and shall be treated as annulled if it is found at any subsequent stage that the same was obtained by providing incorrect, false, misleading or incomplete information.

11. This Public Notice is issued in terms of Chapter-11 (Classification) of CGO 02/2002 dated 24.03.2025 and any appeal against this determination / decision shall lie to the Board in terms of Rule 2 of the Pakistan Rules provided in the preamble of the First Schedule to the Customs Act, 1969.

Sd/-
(Ammara Durrani)
Additional Collector/
Chairman Classification Committee

Copy for information to:-

1. Member (Customs-Policy), Federal Board of Revenue, Islamabad.
2. Member (Customs-Operation), Federal Board of Revenue, Islamabad.
3. Member (Customs-Legal & Accounting), Federal Board of Revenue, Islamabad.
- ✓ 4. Member (FATE), Federal Board of Revenue, Islamabad.
5. The Chief Collector of Custom (Appraisalment), (South), Custom House, Karachi.
6. The Chief Collector of Custom (Enforcement), Custom House, Karachi.
7. The Chief Collector of Custom (Exports), Custom House, Karachi.
8. The Chief Collector of Custom (Appraisalment), Central, Custom House, Lahore.
9. The Chief Collector of Custom (Enforcement), Central, Custom House, Lahore.
10. The Chief Collector of Custom (North), Custom House, Islamabad.
11. The Chief Collector of Custom (Khyber Pakhtunkhwa), Custom House, Peshawar.
12. The Chief Collector of Custom (Balochistan), Custom House, Quetta.
13. The Collector, Collectorate of Customs, Appraisalment (East), Custom House, Karachi.
14. The Collector, Collectorate of Customs Appraisalment (West), Custom House, Karachi.
15. The Collector, Collectorate of Customs Appraisalment, Port Muhammad Bin Qasim (PMBQ), Karachi.
16. The Collector, Collectorate of Customs Appraisalment (SAPT), Karachi.
17. The Collector, Collectorate of Customs, Jinnah International Airport (JIAP), Lahore.
18. The Director, (Reforms & Automation), Custom House, Karachi.
19. The Collector, Collectorate of Customs (Adjudication), Custom House, Nabha Road, Lahore.
20. The Collector, Collectorate of Customs (Appraisalment), Custom House, Nabha Road, Lahore.
21. The Director, Directorate of Post Clearance Audit (Central), 2nd Floor Custom House, Nabha Road, Lahore.
22. The Karachi Chamber of Commerce & Industry, Karachi.
23. The Federation of Pakistan Chambers of Commerce and Industry, Karachi.
24. The Karachi Custom Agents Association, Karachi.
25. M/s. Season Foods (Pvt. Ltd., Address-(i), Head Office: 171, Shadman-II, Lahore & (ii) Factory Premises: 1.5 K.M., Off Raiwind Manga Road, Rosa Stop, District Kasur.
26. Notice Board.


(Ammara Durrani)
Additional Collector/
Chairman Classification Committee