Circular No. 56/2001-CUS
25th October, 2001

F.No. 528/49/2000 - Cus(TU)

Government of India

Ministry of Finance

Department of Revenue

(Tariff Unit)

Sub: Classification of goods described as "Magnetic Accupressure Treatment System" - regd.

I am directed to refer to the subject mentioned above and to say that the matter regarding classification of subject goods has been engaging the attention of the Board for some time. It appears that in a Custom House, departing from the assessment practice of classifying such goods under CTH 9019.10 as "massaging apparatus", an order has been passed classifying such goods under CTH 9404.29 as "articles of bedding". Instances have also been brought to the notice of the Board indicating that in other Custom Houses such goods have been assessed under CTH 9019.10 as "massaging apparatus". The matter has been further examined in Board for appropriate classification of subject goods.

2. The imported goods comprise of a magnetic mattress, magnetic pillow and magnetic quilt variously described as "medical devices/medical appliances; magnetic treatment mechanism; magnetic mattress; accupressure appliances", etc. The goods are stated to help in treating certain ailments of the human body by providing magnetic treatment while at the same time producing appropriate chiropractic or manual pressure effects as well as magnetic treatment effects. Such goods have been declared as "magnetic accupressure treatment instruments" for customs purposes. The goods essentially comprise of an elastic body of crosslinked foamed polyethylene / urethane, etc., having protruberances on its surface with a damper felt lined with permanent magnets secured to the surface of the elastic body.

3. Mattress is specifically covered under Customs Tariff heading 94.04 as "articles of bedding" . The HS Explanatory notes to this heading states that the heading covers, "Articles of bedding and similar furnishing which are sprung or stuffed or internally fitted with any material or or of cellular rubber or plastics"

It also gives a few examples, i.e., (i) Mattresses, including mattresses with a metal frame, (ii) Quilts and bedspreads, eiderdowns and duvets, mattress protectors, bolsters, pillows, cushions, pouffes, etc., and (iii) Sleeping bags.

The dictionary (Concise Oxford Dictionary of current English; 8th edition) meaning for the "mattress is a fabric case stuffed with soft, firm, or springy material, or a similar case filled with air or water, used on or as bed. It appears that the goods imported do not fit the description of a mattress described in the HS explanatory notes and dictionary. It is also noted that such mattresses are of a specialisation not stated in the HS explanatory notes to heading 94.04. Such goods therefore donot appear to be classifiable as "mattress" by applying the terms of heading / subheading as envisaged in Rule 1 of the General Interpretative Rules (GIR). It has been noted that by application of Rule 3(b) of the GIR also taking value of such goods being indicative of the essential character (as upheld by the hon"ble Supreme Court in the case of

Sprint RPG vs Commissioner of Customs,[2000(116)ELT 6(SC)], the goods cannot be classified as a "Mattress - Article of Bedding", as the landed cost of such goods is much higher than an ordinary mattress.

4. It is further noted that (i) such magnetic mattress increases circulation of blood which prevents bed sore by compelling the user to shift his body several times during sleeping, since the surface of the mattress is all nodules/protuberances providing an "egg crate" structure which is the recommended structure for treatment and prevention of bedsores, (ii) the deep hen egg size wells are equally distributed on the mattress together with the nodules / protruberances provide pockets for relieving prolonged pressure of sensitive part of body liable to bedsores. The mattress set provides superficial massage effect on tissues liable to necrosis by lines of magnet, providing a continuously magnetising effect capable of achieving the effect of a finger pressure therapy, i.e., massage. This is stated to be producing appropriate chiropractic as well as magnetic treatment effects. HS explanatory notes to heading 90.19 states inter alia that mattresses designed to prevent bedsores by constantly varying the places at which the weight of the patient"s body rests while also providing superficial massage effect on tissues liable to necrosis, will also be classifiable as "massage apparatus". Hence, massage apparatus may also be in the form of a mattress and the imported goods appear to fulfill the HS explanatory notes to the heading.

5. Similar goods manufactured by a local manufacturer were also inspected. The goods are described as magnetic health sleeping pad / mattress, magnetic health cervical Pillow, magnetic health back rest / seat / cushion / calf rest, etc. A perusal of the technical literature / catalogue indicated the following.

6. The goods are designed to work on magneto therapy principles improving the natural healing ability of the human body: The magnetic field attracts and repels charged particles in the blood, creating movement and heat and in the process causing blood vessels to dilate, increasing circulation, accelerating the natural healing process; the magnetic field also creates a slight electric current and this electric current stimulates the nervous system triggering a blockage of pain sensations: The Accupressure nubs / nodules / protruberances trigger the release of endorphins which relaxes the muscles; dispels fatigue; dissolve tension / stress: The finger like projections provide a deep tissue massage to the body reducing muscular tension thereby rejuvenating the body. A few letters issued by wellknown hospitals in NewDelhi indicate that medical effects like reduction in blood pressure of patients, comfortable sleep to patients of all diseases, improvement in treating arthritis, blood pressure, joint pain, head ache, early morning stiffness / swelling, insomnia, symptomatic improvement in pain, early morning fitness and swelling, etc., has been achieved by use of the product.

7. Keeping in view the foregoing, the Central Government is of the considered opinion that such goods are more appropriately classified under subheading 9019.10 as "massage apparatus".

8. Difficulties, if any faced in the implementation of this circular, may be brought to the notice of the Board. Please acknowledge receipt of this circular.

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