Circular No. 44/2003-Cus
29 May, 2003

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 invite your attention to Board"s earlier Circular no. 56/2001-Cus dated 25.10.2001 on the subject.

2. The said circular had directed classification of magnetic mattresses, quilts and pillows, variously described as magnetic treatment instruments, Accupressure appliances, total sleeping systems etc. under sub-heading 90.19.10 of the Customs Tariff as "massage apparatus".

3. Subsequent to issue of the said Circular, divergent views on the subject were expressed, notably by the Audit and the Hon"ble CEGAT. Therefore, the matter was referred to WCO for opinion .

4. The WCO has advised that the said goods are appropriately classifiable under heading 94.04 and not 90.19. According to WCO, the products in question do not have an ability to constantly vary the places at which the weight of the patient"s body rests. In fact, they depend solely on the user moving during sleep in order to receive any of the stated benefits. If the patient remains stationary all night, there would be no benefit provided to the patient either in the prevention of bedsores or in providing a superficial massage effect on tissues liable to necrosis.

An example of a mattress that would be classified in heading 90.19 would be one which contains an air-pump which causes alternating inflation and deflation of rows of air cells, thereby producing a slow rippling effect for pressure relief. Such a mattress would have a specific cycle time, thereby allowing the user the ability to control the benefits being provided.

5. The WCO opinion has been accepted by the Board .

6. In view of this, it is hereby clarified that the said goods may henceforth be classified under heading 94.04 of the Customs tariff from the date of issue of this Circular. Board"s circular, till it is in force, is binding on the field formations. Therefore, it may kindly be noted that change of classification of the said goods will only be prospective and assessments of all Bills of Entry filed between 25.10.2001 i.e. the date on which the earlier Circular no. 56/2001-Cus was issued, till the date of this revised circular, will be under CTH 90.19.

7. This may be brought to notice of all concerned by way of issue of Public Notices immediately.

8. Please acknowledge receipt of this circular.

9. Hindi version will follow.

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Senior Technical Officer (TU)