	<b>KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM</b>
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**BEFORE THE AUTHORITY OF:** *Shri. S. Anil Kumar IRS &  
: Shri. B.S. Thyagarajababu B.Sc, LL.M*

Legal Name of the applicant	M/s. DOBERSUN PRODUCTS PVT. LTD.
GSTIN	32AACCD6850G1ZW
Address	XV/609-(K), Kodikuthimala, Ashokapuram, Aluva, Ernakulam - 683101
Advance Ruling sought for	Whether disposable underpads manufactured by the applicant falls under HSN tariff item 9619.00.90?
Date of Personal Hearing	15.06.2019
Authorized Representative	Mr. Harris Williams, GM (IA)

**ADVANCE RULING No. KER/51/2019 Dt.21.06.2019**

The applicant is a manufacture of "disposable underpads" which is used by bed ridden patients to protect skin from moisture. They requested advance ruling on the following:

*Whether disposable underpads manufactured by the appellant falls under HSN tariff item 9619.00.90?*

The authorized representative of the applicant was heard. It is highlighted that the products in question are disposable underpads that are made up of materials that absorb fluids while ensuring that the area covered by the underpad is kept dry throughout. It is usually used in hospitals for those patients who face difficulty in repositioning themselves. It is also used for elderly patients with spinal cord injuries, bed ridden patients with urinary incontinence, patients who are either paralysed or in a coma. The soft non-woven polypropylene used in the pads help in preventing re-wetting of the skin and protects the skin from moisture while the super absorbent polymer in the pad draws the moisture away by absorbing any fluid discharged from the body. The product also incorporates a water proof non-slip backing that ensures that the pad stays in one place without moving. According to the applicant, the product "disposable underpad" would fall under HSN 9619, which is described as "sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material".

The matter was examined in detail. The “disposable underpad” is functionally similar to sanitary towels as both are responsible for absorbing body fluids and keeping the respective body parts dry. Therefore, the product is appropriately classifiable under “HSN 9619 00 90 – Others”.

In view of the observations stated above, the following rulings are issued:

*Whether disposable underpads manufactured by the appellant falls under HSN tariff item 9619.00.90?*

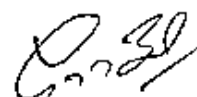
Yes. The product is classified under HSN 9619 – Sanitary towels (pad) and tampons, napkins and napkin liners for babies and similar articles of any material.

9619 00 90 – Others

The product attracts 12% GST [Sl.No.235 of Schedule II of Notification no.01/2017 – Central Tax (Rate) dtd.28-06-2017 and SRO.No.360/2017].



**S. Anil Kumar, IRS**  
**Additional Commissioner of Central Tax**  
**Member**



**B.S. Thyagarajababu, B.Sc, LL.M**  
**Joint Commissioner of State Tax**  
**Member**

To

M/s. Dobersun Products Pvt. Ltd,  
XV/609-(K), Kodikuthimala,  
Ashokapuram, Aluva, Ernakulam - 683101