	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM
-----------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------

BEFORE THE AUTHORITY OF: *Shri. S. Anil Kumar IRS &
: Shri. B.S. Thyagarajababu B.Sc, LL.M*

Legal Name of the applicant	M/s. DYNAMIC TECHNO MEDICALS PVT. LTD.
GSTIN	32AAACD8262E1Z0
Address	P.O.Box No.45, Ashokapuram, Aluva - 683101
Advance Ruling sought for	Whether Cervical Pillows falls under HSN tariff item 9021.10.00?
Date of Personal Hearing	15.06.2019
Authorized Representative	Mr. Harris Williams, GM (IA)

ADVANCE RULING No. KER/52/2019 Dt.21.06.2019

The applicant is a distributor of the product "Cervical Pillow". It is used for preventing or correcting cervical spondylitis, cervical sprain etc. and for supporting or holding head and neck during such illness. They requested advance ruling on the following:

Whether Cervical Pillows falls under HSN tariff item 9021.10.00?

The authorized representative of the applicant was heard. It is pointed out that the 'Therapeutic Cervical Pillow' is made up of hypo-allergenic, high quality polyurethane foam with 100% cotton cover. The product is usually used by patients who suffer with cervical spondylitis, cervical sprain headache etc. It provides proper sleeping posture by conforming to the natural sleeping curve of the neck. According to them the product falls under HSN 9021 of the Customs Tariff. For the purpose of heading 9021, the expression "*orthopaedic appliances*" means *appliances for*

- (i) *preventing or correcting bodily deformities;*
- (ii) *or supporting or holding parts of the body following an illness, operation or injury".*

The matter was examined in detail. The features of the product labelled in the packet are as follows:

"Made of hypo-allergenic, high quality polyurethane foam with 100% cotton cover. Provides proper sleeping postures. Supports the entire length of the neck allowing the neck, shoulder and upper back muscles to relax. Maintains the normal cervical alignment conforms to the natural curve of the neck to prevent lifting or over lifting of neck. Provides relief from stress related headaches. Helps to reduce snoring by proper positioning of neck clearing air passages. Anatomical curve of the pillow aid to sleeping comfort."


From this it is clearly understood that the product is nothing but a pillow used for comfort sleeping. The curve in the pillow provides comfort sleep and it can be used by any person having cervical problems or not. Therefore this product cannot be classified under HSN 9021 as *"orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability"*.

This product is appropriately classifiable under 9404 *"mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered"*.

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

Whether Cervical Pillows falls under HSN tariff item 9021.10.00?

No. Cervical pillows fall under HSN 9404 10 00 and is taxable at the rate of 18% GST as per Sl No. 438 of Schedule III of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.



**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. Dynamic Techno Medicals Pvt. Ltd.
P.O.Box No.45, Ashokapuram,
Aluva - 683101