

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

Legal Name of the applicant	M/s. Dynamic Techno Medicals Pvt. Ltd.
GSTIN	32AAACD8262E1Z0
Address	V/761-B, NAD Road, Kodikuthimala, Ashokapuram, Aluva – 683101.
Advance Ruling sought for	Whether Cast Protector falls under HSN tariff item 9021.10.00 as a fracture appliance?
Date of Personal Hearing	10-03-2020
Authorized Representative	Mr. Unnikrishnan .R

**ADVANCE RULING No. KER/94/2020 Dated: 20-05-2020**

1. The applicant is a manufacturer and supplier of medical devices including orthopaedic appliances, surgical dressings, silicone foot care products, disposables etc. Cast Protector is one among such products. It is a reusable water proof plastic covering that keeps orthopaedic casts dry during bathing and showering. Applicant requested advance ruling on the following:

Whether Cast Protector falls under HSN tariff item 9021.10.00 as a fracture appliance?

2. The authorized representative of the applicant was heard. It is explained that the product "Cast Protector" is functionally used for keeping orthopaedic fracture casts dry during bathing and showering and hence can be considered as fracture appliance. Patients whose limbs are in casts due to fracture are using these products for their cast protection as a fracture appliance. It is made up of reusable water proof plastic that keeps orthopaedic casts dry during bathing and showering. The Synthetic Rubber Diaphragm protects the casts against water penetration while taking shower.

3. According to the applicant, the product "Cast Protector" would fall under Chapter 90, under the heading 9021 which is described 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".*

4. The materials used in the production of Cast Protector are PVC Film, Rubber diaphragm, plastic inner and outer ring. The product being made of plastic articles there is a doubt regarding specific classification of the item; whether under the HSN Tariff 3926 or under 9021 10 00. The contention of the applicant is that the HSN 3926 is applicable to only plastic articles in general and not to the product of the applicant as it is functionally used for keeping orthopaedic fracture casts dry during bathing and showering.

5. The matter was examined in detail. Cast Protector is not a pharmaceutical product. It is a reusable waterproof plastic covering with synthetic rubber diaphragm. It can be used to keep casts, bandages, burns, wounds, abrasions, dressings, ulcers etc dry during bathing and showering. The rubber diaphragm protects the casts against water penetration while taking shower. It is also used for people who are wearing dressings for diabetic foot ulcers or after foot surgery. Just like wearing gloves, cast protector is a reusable water proof plastic covering that keep the wounds dry while coming in contact with water. Functionally, persons whose limbs are in casts, use this products to keep casts dry during bathing and showering. The product cannot be classified under the category of fracture appliances falling under HSN 9021 solely for the reason that it is used by persons to keep the casts dry while bathing. It can only be considered as a covering made of plastic, which can be used by persons wearing casts, bandages, dressings etc or with burns, wounds, ulcers, abrasions etc to keep the portion dry during bathing. Therefore, the product merits classification under HSN 3926 90 99 'Other articles of plastics and articles of other materials of headings 3901 to 3914 -Other'.

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

Whether Cast Protector falls under HSN tariff item 9021.10.00 as a fracture appliance?

No. The Cast protector cannot be considered as a pharmaceutical product. It is a reusable water proof plastic covering that keep the casts / wounds dry while coming to contact with water.

Hence it comes under the classification HSN 3926 90 99 'Other articles of plastics and articles of other materials of headings 3901 to 3914 -Other'.



Sivaprasad S, IRS  
Joint Commissioner of Central Tax  
Member



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

To

M/s. Dynamic Techno Medicals Private Ltd.  
V/761-B, NAD Road, Kodikuthimala,  
Ashokapuram, Aluva – 683101.