**OPINION**

**1. QUERIST:**

M/s. G Plast Pvt. Ltd., Gopal Bagh, 1065, Avinashi Road, Coimbatore, TN – 641 018.

**2. FACTS:**

2.1 The Querist is engaged in manufacture of injection machine moulded parts for various applications in automotive, aerospace, medical, electronics and home appliances, etc.

2.2 It is reported that from GE Medical Systems, they have obtained an order for supply of plastic moulded parts fixed with fabric lined foam supports for use with their scanning machines.

2.3 It appears that these supporting pads are basically made of foam and covered with protective fabric with special coating. These are imported and fixed to their moulded parts and then supplied to GE.

2.4 These support pads are being imported by the Querist by claiming classification under heading 84779000 attracting basic customs duty of 7.5%.

2.5 It is reported that recently, Trichy Commissionerate has issued an audit consultative letter dated 28.11.2024 pointing out that the classification adopted for these items under heading 84779000 is not correct and that these items appear to be classifiable under chapter heading 39269091.

2.6 It is stated in the audit consultative letter that the items are used as packing material for injection moulding parts and these are made of polyurethane foam.

2.7 In light of the above, the Querist has made available the copy of the consultative letter, sample copies of bills of entry with invoices and drawings for the various items imported and also had a discussion in person on 23.12.2024.

**3. QUERY:**

3.1 In this context, the Querist would like to know the appropriate classification for these pads.

**4. OPINION**

4.1 During the discussion, samples were shown. Basically, the items involved are the following:-

1. Base Pad Air FA Positioner-DRG # 5806985-REV 1
2. Knee Pad Air Knee Positioner-DRG # 5806994-REV 1
3. Single Knee Wedge Pad-DRG # 5808706-REV 1
4. Foot Pad Air FA Positioner-DRG # 5806984-REV 3
5. Leg Support Comfort Pad-DRG # 5807084-REV 2

4.2 In the Write-up provided, the Querist has stated as follows:-

*“The items which we have imported are made of composite materials like Polyurethane, Fabric Resin Cushion and are compactly pressed for stiffness as pads. These parts are assembled and attached to the injection moulded parts and are supplied to GE. They will in turn use this in scanning machine for support of the human body to the nature where it is scanned like knee, foot, leg, etc. These pads are soft in nature to eliminate any stiffness to the muscle and avoid rashes while scanning.*

*Since these goods are composite in nature (one or more materials) are precisely used for medical scanning machine, these are classifiable under heading 84779000 as part of injection moulding.”*

4.3 During the discussions also it was clarified that these pads are not permanently attached to the scanning machine but are used when the patient is made to lie on the bed in the scanning machine and these pads are used to support their relevant body parts to enable proper scanning.

4.4 The classification adopted by the Querist is under heading 8477 of the First Schedule to Customs Tariff Act. It is to be noted that this heading covers parts of injection moulding machines. The goods under import are not parts of any injection moulding machines. On the other hand, these are fixed to the parts moulded through injection moulding machines.

4.5 Under such circumstances, the classification adopted by the querist under heading 8477 will not be proper.

4.6 The Trichy Commissionerate has presumed that these are used as packing materials for injection moulding parts.

4.7 Based on the facts presented during the discussion, it is clear that this presumption made by the Customs Commissionerate is factually incorrect. These are not used as packing materials for any machine parts. These are basically support pads made of Ethylene Vinyl Acetate (EVA) Copolymer Foam and reportedly are covered with coated textile fabric with specific compression strength for use as supporting pads. Depending upon their shape and size, these will be used as foot pad, knee pad, leg support comfort pad, etc.

4.8 It may be noted that scanning machines used as medical equipment fall under Chapter 90 and in terms of Note 1(b) to Chapter 90, the following items are excluded from Chapter 90.

“*1. This Chapter does not cover:*

*(b) supporting belts or other support articles of textile material whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI).”*

4.9 Thus, if the product is made of textile material and intended to use as support pad, then, they will fall under textile articles under Section XI of Schedule to the Customs Tariff Act.

4.10 In the present case, the predominating material is Ethylene Vinyl Acetate Copolymer foam in all these pads. Reportedly, these pads of various shapes and sizes are stitched with textile fabric. The essential character to the support pad is given by the plastic co-polymer foam and by composition also that is the predominating material.

4.11 Considering these aspects, these goods will be correctly classifiable under heading 39269099 as ‘other articles’ of plastic material. The product is not made of polyurethane foam which figures against heading 39269091. Hence, the classification suggested by the Customs Commissionerate will not be correct. Here, it is Ethylene Vinyl Acetate Co-polymer foam and accordingly, the appropriate classification will be under heading 39269099.

**S. MURUGAPPAN**

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**Disclaimer:-** The above opinion is provided based on the information and documents made available to us by the querist and further based on the laws and rules prevalent as on date and the understanding of such provisions by the author and is meant for the private use of the person to whom it is provided without assuming any liability for any consequential action taken based on the views expressed here.