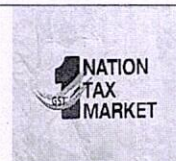


**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2026/27
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/43)

Date: 04/08/2026

Name and address of the applicant	:	M/s. Lab Medica Systems Private limited, 7th floor, 705, Sakar-V, Ashram Road, Navrangpura, Ahmedabad, Gujarat – 380009.
GSTIN of the applicant	:	24AACCL3254A1Z5
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-06, Range-2, Division-1, Ahmedabad.
Date of application	:	31.10.2025
Clause(s) of Section 97(2) of CGST/IGST Act, 2017, under which the question(s) raised.	:	(a) & (e)
Date of Personal Hearing	:	08.04.2026
Present for the applicant	:	S/Shri Ashish Jain & John Christian

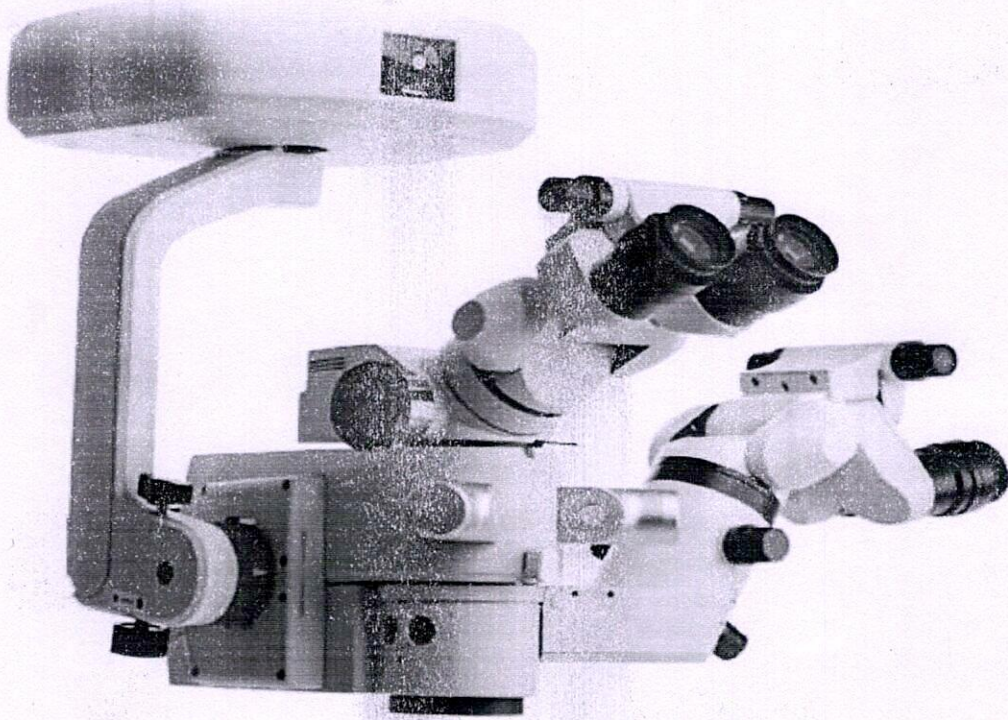
Brief facts:

M/s. Lab Medica Systems Private limited, 7th floor, 705, Sakar-V, Ashram Road, Navrangpura, Ahmedabad, Gujarat – 380009 [for short – ‘applicant’], is registered under GST and their GSTIN is 24AACCL3254A1Z5.

2. The applicant is a Private Limited Company registered under Companies Act, 1956 and is engaged in the supply of Ophthalmic Binocular Surgical Microscope from their registered premises. An Ophthalmic Binocular Surgical Microscope is a specialized microscope used by ophthalmologists for examining the eye's anterior segment and posterior segment. It provides a magnified, three-dimensional view of the eye's structures, including the cornea, iris, lens, and anterior chamber. It helps to perform toughest surgery by providing high-resolution images and details. Being binocular, the surgical microscopes give the additional benefit of high-quality stereoscopy. This sophisticated microscope is equipped with features tailored to meet the unique requirements of eye surgery, offering high magnification, excellent depth perception, and illumination. This microscope is designed with fine focus



mechanisms to help surgeons achieve sharp and clear images. Images of the said microscope are as under:



Auto Power-off Protection •

The EOM 1 will automatically enter the powered-off state when the secondary arm is raised to a certain height. It will greatly facilitate surgeon's operation and extend the lifespan of LED.

360° •

The large and small cross arms rotate 360°, and the electromagnetic lock is locked.

**Security •
Guarantee**

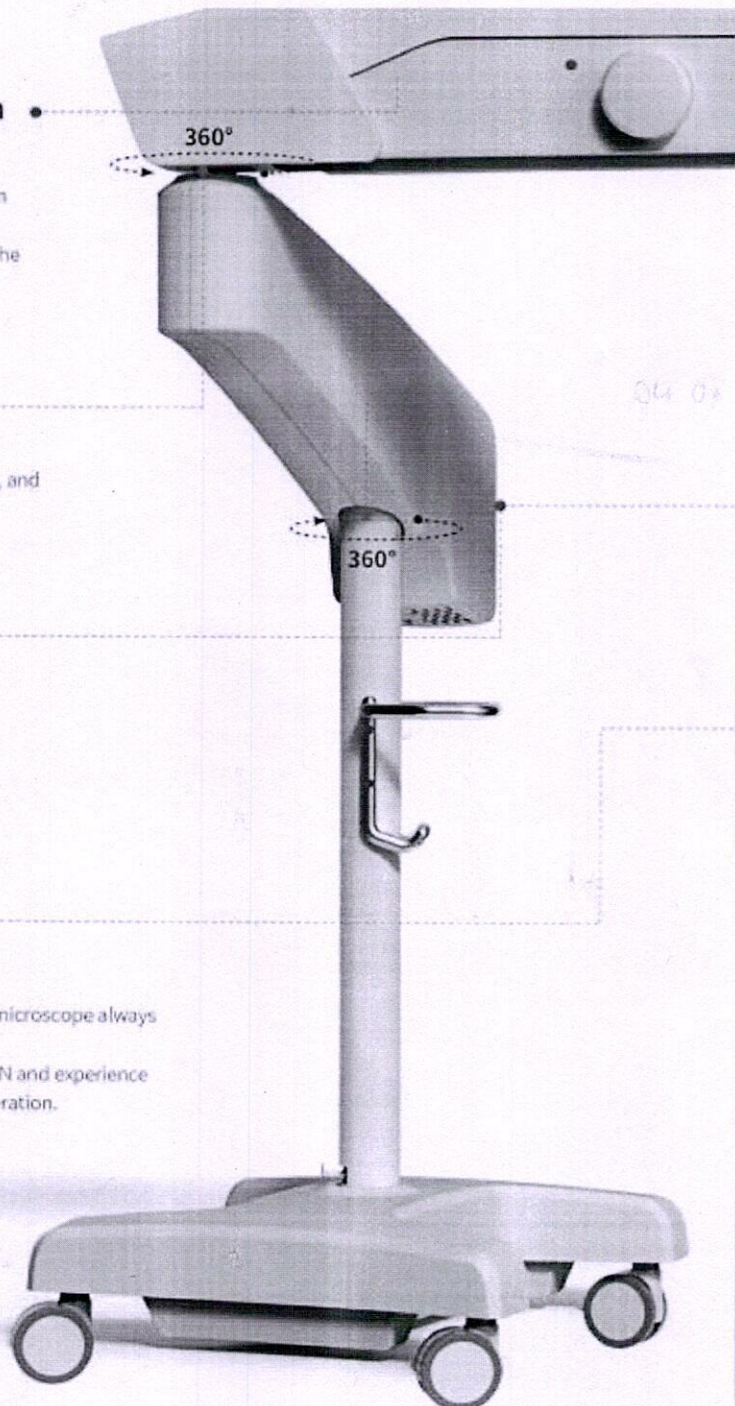
Built-in backup power supply, easy bulb exchange and security lock on secondary arm ensure safe surgery.

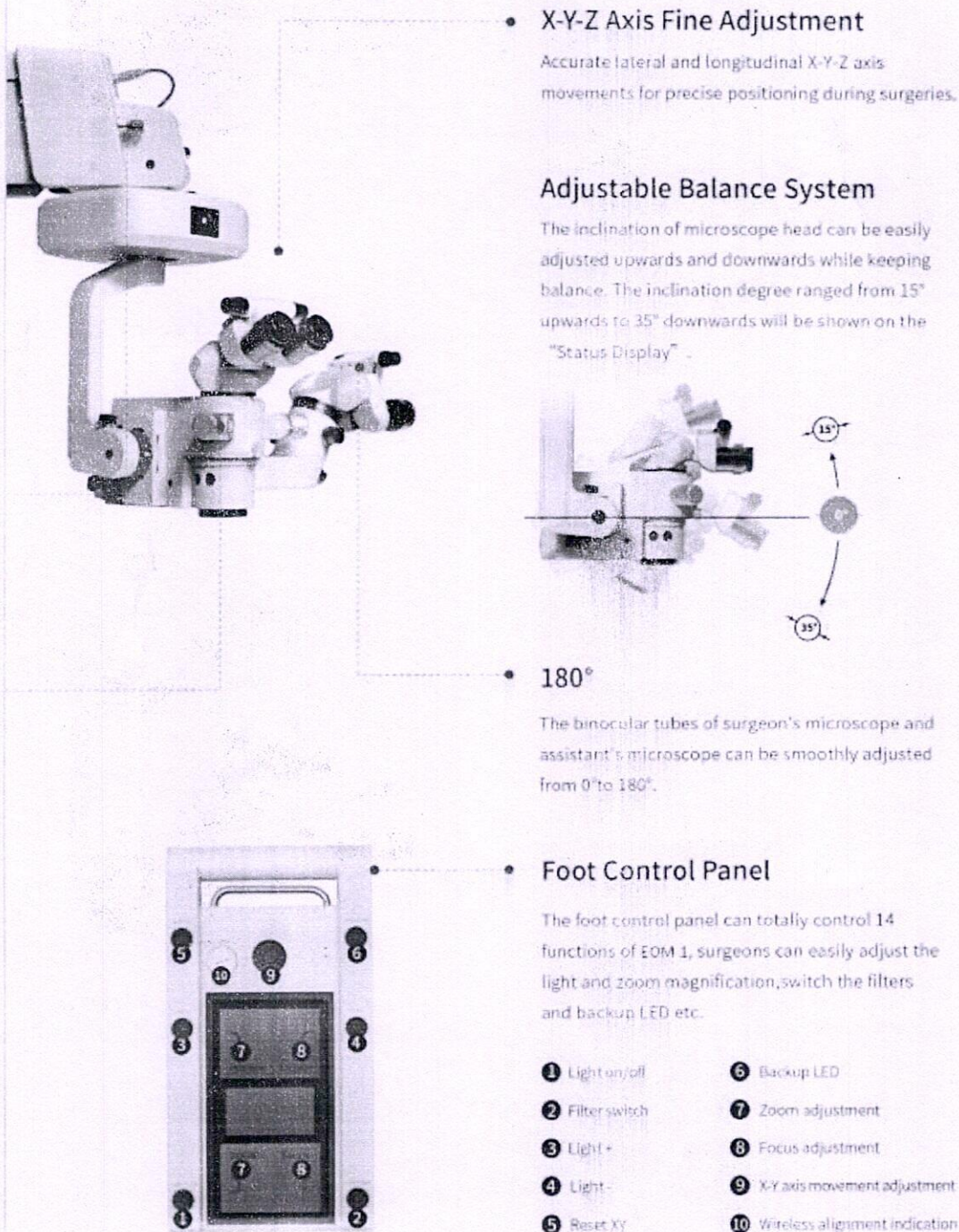
**Electromagnetic •
Locking System**

Hover at any position to keep the primary microscope always balanced.

Adjust the placement thrust to less than 10N and experience a brand-new, comfortable and smooth operation.

Ensure a stable surgical field of view.





3. The applicant has submitted that the salient features of the Ophthalmic Binocular Surgical Microscope are cutting edge optic design, bright and stable red reflex, multifunctional display, electromagnetic locking system, rotatable coaxial independent assistant microscope, motorized zoom system etc.; that the following features of the Ophthalmic Binocular Surgical Microscope provides the Ophthalmic surgeon to operate the affected part of the eye with a precision which gives better result to the patient such as : (a) Fundus Viewing System (b) Eyevis Non-contact Wide Angle Fundus viewing system (c) Wide-angle, high-definition and stereoscopic imaging.(d) Large focusing range and sufficient operating space (e) provides safety and efficiency etc.



The applicant has asked the following question for Advance Ruling:

"1. Whether the product, in question, Ophthalmic Binocular Surgical Microscope shall merit classification under the CTH 9018 of the Custom Tariff Act, 1975 or otherwise.

2. Whether the goods Ophthalmic Binocular Surgical Microscope fall within the Sr.No.483 of Schedule-I of Notification No. 9/2025-CT (Rate) dated 17.09.2025 or otherwise."

4. Applicant's interpretation of law is as under:

- They have good reasons to believe that the goods Ophthalmic Binocular Surgical Microscope merits classifiable under CTH 9018 of Customs Tariff Act, 1975. To determine the correct classification of the goods they have referred the CTH 9018 of the Customs Tariff Act, 1975. The Tariff heading CTH 9018 as appearing in the First Schedule of the Customs Tariff Act, 1975 reads as under:

9018 INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS

9018 50 - Other ophthalmic instruments and appliances :

9018 50 10 --- Ophthalmoscopes.

9018 50 20 --- Tonometers

9018 50 30 --- Ophthalmic lasers

9018 90 --- Other

- On going through the entire list of the products covered under Heading No. 9018 along with the explanatory notes to HSN, it can be inferred that under the said Heading covers within its ambit the products which are clearly identifiable as being for medical or surgical use by reason of their special shape, their better quality manufacture and are used in a particular treatment on the human. In the instant case, the product under consideration is an Ophthalmic Instrument which is used solely by the Eye Surgeon to perform the surgery on the eye with a precision on the human. The said product is specifically designed for use in ophthalmic eye surgeries and cannot be used for any other purpose. Thus, the Ophthalmic Binocular Microscope is covered

Case Citation: (2026) taxcode.in 129 AARGST

under the heading 9018 in terms of para (C) of *INSTRUMENTS AND APPLIANCES FOR HUMAN MEDICINE AND SURGERY* of explanatory notes to the Harmonized Commodity Description and Coding System.

- The Explanatory Notes for Chapter Heading 9018 also provides that the group 'Instruments and appliances for human medicine and surgery' includes 'Ophthalmic instruments', which falls into various categories, including "Diagnostic instruments such as ophthalmoscopes.
- It is seen that Chapter Heading 9018 covers a very wide range of instruments and appliances, which in the vast majority of cases are used only in professional practice (e.g. by doctors, surgeons, dentists, veterinary surgeons, midwives) either to make a diagnosis, to prevent or treat an illness or to operate etc. Instruments and appliances for anatomical and autoptic work, dissection etc. The Chapter Heading excludes 'Microscopes etc. of Heading 9011 or 9012' from its ambit.
- However, it has also been mentioned in the Explanatory Notes for Chapter Heading 9018 that the instruments and appliances classified here may be equipped with optical devices; they may also make use of electricity, either as motive power or for transmission, or as a preventive, curative or diagnostic agent. The Ophthalmic Binocular Surgical Microscope consisting of electric lamp for illumination, the whole instrument mounted on an adjustable support for the examination and surgery on the eye and it is used for treatment of illness of the eye by way of executing the Anterior and Posterior surgery of the eye.
- The Ophthalmic Binocular Surgical Microscope becomes an absolute necessity to the surgeon for the purpose of identifying and visualizing the precise area of the eye where the surgery has to be executed. In absence of such precision, it is not possible to operate with minimal and optimal surgical incision. Thus, the product under consideration is undoubtedly being used for surgical purpose.
- The explanatory notes to HSN 9018 specifically excludes HSN 9011 and 9012. The said headings read as:



9011 - Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.

9012 - Microscopes other than Optical Microscopes; Diffraction apparatus.

- The explanatory notes to HSN 9011 specifically mentions that it excludes “Ophthalmic Binocular type microscopes (heading 9018).
- The microscopes covered under the CTH 9011 and 9012 are generic in nature used for mere magnification of the object and such magnification is 2-dimensional i.e. vertical and horizontal which is apparent from the Explanatory Notes to the said headings. The microscopes falling under CTH 9011 and 9012 are used by amateurs, teachers, industrial use or for research laboratories. As opposed to the same, the product under consideration is used solely by Ophthalmic Surgeons. The microscopes falling under CTH 9011 and 9012 cannot be used for Ophthalmic purpose by the Ophthalmic Surgeon.
- As opposed to the same, the product under consideration is a specially designed microscope which not only magnifies the eye in 3-dimensional view but works on the principles of multi directional stereoscopic coaxial illumination allowing a more detailed view of the tissue structure and thereby, assisting the surgeon in precise surgery.
- The applicant has submitted that a regular microscope magnifies a small object for a single user, while an ophthalmic binocular surgical microscope is a specialized tool for eye surgery that uses two eyepieces to provide a 3D, high-resolution, and stereoscopic view for surgeons performing delicate procedures. The surgical version is a highly advanced instrument with features like motorized control, adjustable magnification, specialized lighting (including a red reflex), and multiple beam paths for both the surgeon and an assistant.
- The applicant has submitted that even as per Rule 3 of General rules for interpretation, impugned apparatus/instrument merits classification under CH 9018 of Custom Tariff Act, 1975. CTH 9011 of Custom Tariff Act, 1975 is general in nature as such under the said heading Microscopes which are used in general by amateurs, teachers etc. and those for industrial use or for

research laboratories are covered and CTH 9018 is specific in nature which are used in medical and surgery field. Such types of instrument/ apparatus are specifically designed for use by eye surgeon to carry out the various types of surgery on the eye. Therefore, the heading CTH 9018 of Custom Tariff Act, 1975 provides the most specific description for the impugned goods i.e. Ophthalmic Binocular surgical Microscope and it shall merit classification under CTH 9018 of the Custom Tariff Act, 1975.

- The applicant has placed reliance on the following decisions to support their view:

1. *Sanwar Aggarwal v. The Commissioner of Customs (Port) reported in 2016(336) ELT 42 (Cal High Court)*
2. *Flora Agrotech v. The Commissioner of Central Excise, Vapi reported in 2015 (319) ELT 333 (Tri-Ahmd),*
3. *The Commissioner of Central Excise, Aurangabad v. IVP Ltd. reported in 2004 (173) ELT 128 (Tri. - LB) New Delhi,*

- In light of the above judicial precedents, it is clear that in case a specific entry exists, goods must be classified in that entry even though there is a general entry as well. CTH 9011 covers only a microscope which are used in general and various fields such as cinematography, laboratory and industrial research whereas, Ophthalmic Binocular Surgical Microscope is designed specifically for various types of complex surgery of the eye and it shall be considered as an instrument and appliance used in medical sciences. Thus, Ophthalmic Binocular Surgical Microscope has an essential character and specific use in the medical and surgery field, then in terms of Rule 3, classification shall be made under CH 9018 of Custom Tariff Act, 1975 i.e. heading which gives it its essential character.

- The above facts and features as discussed in the above paras indicate that Ophthalmic binocular surgical microscope is an Instrument specifically designed for carrying out exclusively the various types of complex surgery related to eyes. The Eye surgeon, with the help of Ophthalmic binocular surgical microscope can operate on eye with precision. The eye surgeon, without Ophthalmic binocular surgical microscope cannot carry out the



surgery on the eye. These facts itself confirm that Ophthalmic binocular surgical microscope is an instrument which is used in the ophthalmic field for carrying out various types of eye surgeries and is therefore rightly classifiable under CTH 9018.

- Further, as per Notification No.09/2025-Central Tax (Rate) dated 17.09.2025, Ophthalmic Binocular Surgical Microscope is covered under Sr.No.483 of Schedule-I of the said notification wherein tax payable is 2.5% CGST +2.5% SGST.

5. Personal hearing was granted on 08.04.2026 wherein S/Shri Ashish Jain and John Christian appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. During the course of hearing, the representatives gave additional submission along with the brochures of their product. In their additional submissions, the applicant has submitted the details of their product Ophthalmic Binocular Surgical Microscope as under:

a. Main Components:

- i. Bright and Stable Red Reflex: The red reflex produced by the uniquely designed multi directional stereoscopic coaxial illumination allows for a more detailed view of the tissue structure, assisting the surgeon in precise surgery.
- ii. Multifunctional Display: Touch screen adjustment of magnification and x-y-z axis. Supports x-y-z axis fine tuning speed, zoom display and foot controller mode as surgeon wants.
- iii. Electromagnetic Locking System: The precision in positioning accords a convenient viewing of the selected part of the eye.
- iv. Rotatable coaxial Independent Assistant Microscope: Facilitates surgery with an independent optical path design, five magnification changer, adjustable magnification and focus independently of the primary view.
- v. Motorised zoom system: Facilitates zooming in on the selected part of the eye,

b. Generic Uses:

- i. It is a specialized microscope used by ophthalmologists for examining the anterior segment and posterior segment.



- ii. Provides high-resolution, stereoscopic images of the eye during surgical procedures, enabling surgeons to perform delicate and precise interventions.
- iii. Provides excellent depth perception and illumination.

c. Clinical Applications:

- i. Used in Anterior segment surgery such as cataract surgery, refractive surgery, corneal surgery, laser eye surgery, glaucoma surgery, ICL surgery, pterygium surgery, ocular trauma surgery.
- ii. Used in Posterior Segment surgery such as Vitrectomy, Retinal detachment surgery, vitreous haemorrhage surgery, proliferative diabetic retinopathy surgery, macular hole and anterior membrane surgery, ocular trauma surgery, endophthalmitis surgery, maculopathy surgery, Posterior sclerotomy, Radial optic neurotomy and Macular translocation surgery.

d. Incorporated Systems/Functions:

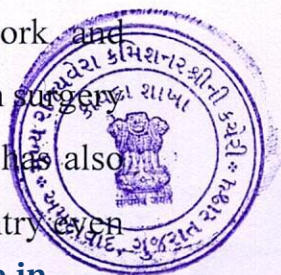
- i. Fundus viewing system: Provides a clear and detailed view of the retina. Three aspheric fundus lenses offer more options for areas and magnification.
- ii. Eyevis Non-contact Wide Angle Fundus viewing system- Enables the retina surgeon to precisely seize every detail of the fundus.
- iii. Wide Angle, high-definition and stereoscopic imaging: Ultra high resolution coaxial imaging offers a strong stereoscopic perception without any distortion or aberration.
- iv. Large focusing range and sufficient operating space: The 360 degree horizontally rotatable lens holder, coupled with the optional 13mm small-diameter wide-angle lens, assures surgeons of having sufficient operating space.

6. While explaining the reasons for need of Advance Ruling, the applicant has submitted that explanatory notes to HSN 9011 excludes the Ophthalmic binocular-type-microscope from its coverage and suggests that the same is covered under CTH 9018; that CTH 9011 are optical microscopes which can be viewed by the eye and uses light emission and opposed to the same, the product under consideration is not an optical microscope, rather, the magnification is viewed on the screen attached to the said product; that microscopes covered under CTH 9011 and 9012 are generic in nature used for mere magnification of the object and such magnification is 2-dimensional i.e. vertical and horizontal which is apparent from the explanatory notes whereas the product under consideration magnifies the eye in 3-dimensional and



works on the principles of multi directional stereoscopic coaxial illumination; that as per explanatory notes to HSN, microscopes under CTH 9011 and 9012 are used by amateurs, teachers, industrial use or for research laboratories and opposed to the same, the product under consideration is used solely for Ophthalmic surgeons; that the ophthalmic binocular surgical microscope is specifically designed for examining and operating on the eye's structures (anterior and posterior segments). It incorporates specialized features like long working distances (e.g. 200 mm), coaxial illumination, and integrated imaging for the eye, provides variable magnification to allow for different levels of detail during procedures like cataract or retinal surgery and seamlessly integrates with advanced imaging technologies such as Optical Coherence Tomography (OCT) for enhanced visualization and workflow. Such features are absent in the microscopes covered under CTH 9011 and 9012.

7. While explaining the reasons as to why their product should be covered under CTH 9018, the applicant has submitted that explanatory notes to CTH 9018 covers ophthalmic instruments wherein Part C describes the goods in the nature of diagnostic instruments such as ophthalmoscopes; binocular loupes with head bands and binocular type microscopes, consisting of a microscope, an electric lamp with a slit, and a head rest, the whole being mounted on an adjustable support, for the examination of the eyes, tonometers (for testing the intra-ocular tension) eye specula; that explanatory notes to CTH 9018 stipulates that "This heading covers a very wide range of instruments and appliances which in the vast majority of cases are used only in professional practice (e.g. by doctors, surgeons, dentists, veterinary surgeons, midwives) either to make a diagnosis, to prevent or treat an illness or to operate etc. The applicant has further stated that in a nutshell, CTH 9018 covers the products which are clearly identifiable as being for medical or surgical use by reason of their special shape, their better quality manufacture and are used in a particular treatment on the human; that the product is solely used by eye surgeons and cannot be used for any other purpose; that the phrase used in the Explanatory Notes is "Instruments and Appliances used in Medical and Surgical purpose" which implies a dual condition viz. 1) It should be an instrument OR appliance and 2) it should be used in medical and surgical purpose; that in general parlance the term 'instrument' is defined as an implement especially one designed for precision work, and Ophthalmic Binocular Surgical Microscope is used for carrying out precision surgery of the eye and is covered under the ambit of 'instrument'. The applicant has also stated that in case a specific entry exists, goods must be classified in that entry even



though there is a general entry as well i.e. CTH 9011 is a general entry which covers microscope which are used in general and various field such as cinematography, laboratory and industrial research whereas ophthalmic binocular surgical microscope is designed specifically for various types of complex surgeries of the eye and more aptly covered under the umbrage of instrument used in medical sciences; that the ophthalmic binocular surgical microscope has an essential character and specific use in the medical surgery field, hence, in terms of Rule 3 of the General Rules for Interpretation, the same is classifiable under CTH 9018 which gives it its essential character.

Discussion and findings

8. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/views in respect of question on which the advance ruling is sought.

10. The applicant has submitted that they are engaged in the supply of Ophthalmic Binocular Surgical Microscope i.e. a specialized microscope used by ophthalmologists for examining the eye's anterior segment and posterior segment which provides a magnified, three-dimensional view of the eye's structures, including the cornea, iris, lens, and anterior chamber and thus helps to perform toughest surgery by providing high-resolution images and details; that being binocular, the surgical microscopes give the additional benefit of high-quality stereoscopy and this sophisticated microscope is equipped with features tailored to meet the unique requirements of eye surgery, offering high magnification, excellent depth perception, and illumination and this microscope is designed with fine-focus mechanisms to help surgeons achieve sharp and clear images.

10.1 The explanatory notes to HSN 9011 excludes the Ophthalmic binocular-type-microscope from its coverage and suggests that the same is covered under CTH 9018; that microscopes covered under CTH 9011 and 9012 are generic in nature



used for mere magnification of the object and such magnification is 2-dimensional i.e. vertical and horizontal which is apparent from the explanatory notes whereas the product under consideration magnifies the eye in 3-dimensional and works on the principles of multi directional stereoscopic coaxial illumination.

10.2 As per explanatory notes to HSN, microscopes under CTH 9011 and 9012 are used by amateurs, teachers, industrial use or for research laboratories and opposed to the same, the product under consideration is used solely for Ophthalmic surgeons; that the ophthalmic binocular surgical microscope is specifically designed for examining and operating on the eye's structures (anterior and posterior segments) incorporating specialized features like long working distances (e.g. 200 mm), coaxial illumination, and integrated imaging for the eye, provides variable magnification to allow for different levels of detail during procedures like cataract or retinal surgery and seamlessly integrates with advanced imaging technologies such as Optical Coherence Tomography (OCT) for enhanced visualization and workflow. The applicant is of the firm view that their product is classifiable under CTH 9018 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975).

11. The applicant has asked the following question for Advance Ruling:

"1. Whether the product, in question, Ophthalmic Binocular Surgical Microscope shall merit classification under the CTH 9018 of the Custom Tariff Act, 1975 or otherwise?"

2. Whether the goods Ophthalmic Binocular Surgical Microscope fall within the Sr.No.483 of Schedule-I of Notification No. 9/2025-CT (Rate) dated 17.09.2025 or otherwise?"

12. Since the applicant is of the opinion that the product supplied by him falls under heading 9018 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and would not fall under the competing headings 9011 and 9012 for the reasons discussed in his submission, we find it prudent to refer to the Chapter Notes of Chapter 90, headings 9011, 9012 and 9018 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as well as the HSN notes to heading 9011, 9012 & 9018. The same are reproduced hereunder:

Chapter Notes to Chapter 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

CHAPTER 90



Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

NOTES :

1. This Chapter does not cover :

(a) articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 4016), of leather or of composition leather (heading 4205) or textile material (heading 5911);

(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);

(c) refractory goods of heading 6903; ceramic wares for laboratory, chemical or other technical uses, of heading 6909;

(d) glass mirrors, not optically worked, of heading 7009, or mirrors of base metal or of precious metal, not being optical elements (heading 8306 or Chapter 71);

(e) goods of heading 7007, 7008, 7011, 7014, 7015 or 7017;

(f) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39); however, articles specially designed for use exclusively in implants in medical, surgical, dental or veterinary sciences are to be classified in heading 9021;

(g) pumps incorporating measuring devices, of heading 8413; weight-operated counting or checking machinery, or separately presented weights for balances (heading 8423); lifting or handling machinery (headings 8425 to 8428); paper or paperboard cutting machines of all kinds (heading 8441); fittings for adjusting work or tools on machine-tools or water-jet cutting machines, of heading 8466, including fittings with optical devices for reading the scale (for example, —optical dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 8470); valves or other appliance of heading 8481; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semi-conductor materials) of heading 8486;

(h) searchlights or spotlights of a kind used for cycles or motor vehicles (heading 8512); portable electric lamps of heading 8513; cinematographic sound recording, reproducing or re-recording apparatus (heading 8519); sound-heads (heading 8522); television cameras, digital cameras and video camera recorders (heading 8525); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 8526); connectors for optical fibres, optical fibre bundles or cables (heading 8536); numerical control apparatus of heading 8537; sealed beam lamp units of heading 8539; optical fibre cables of heading 8544;

(ij) searchlights or spotlights of heading 9405;

(k) articles of Chapter 95;

(l) monopods, bipods, tripods and similar articles, of heading 9620;

(m) capacity measures, which are to be classified according to their constituent material; or

(n) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in Heading 3923 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules :

(a) parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8487, 8548 or 9033) are in all cases to be classified in their respective headings;

(b) other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;

(c) all other parts and accessories are to be classified in heading 9033.



3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 9005 does not apply to telescopic sight for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 9013.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 9013 and in heading 9031 are to be classified in heading 9031.

6. For the purpose of heading 9021, the expression —orthopaedic appliances means appliances for:

(i) preventing or correcting bodily deformities; or

(ii) supporting or holding parts of the body following an illness, operation or injury. Orthopedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure, or (2) mass produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 9032 applies only to:

(a) instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value; and

(b) automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilized against disturbances, by constantly or periodically measuring its actual value.

Heading 9011 as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

9011 COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, FOR CINEPHOTOMICROGRAPHY OR MICROPROJECTION.

9011 1000 - Stereoscopic microscopes

9011 2000 - Other microscopes, for photomicrography, cinephotomicrography or microprojection

9011 8000 - Other microscopes

9011 9000 - Parts and accessories

Heading 9012 as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

9012 MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS.

9012 10 - Microscopes other than optical microscopes; diffraction apparatus.

9012 1010 - Electron microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.

9012 1090 - Other –

9012 9000 - Parts and accessories.

Heading 9018 as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

9018 INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIFIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS



-Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters):

- 9018 1100 - Electro-cardiographs
- 9018 12 - Ultrasonic scanning apparatus
- 9018 1210 - Linear ultrasound scanner
- 9018 1290 - Other
- 9018 1300 - Magnetic resonance imaging apparatus
- 9018 1400 - Scientigraphic apparatus
- 9018 19 - Other
- 9018 1910 - Electro encephalographs
- 9018 1920 - Echo cardiograph
- 9018 1990 - Other
- 9018 2000 - Ultra-violet or infra-red ray apparatus
- 9018 3100 - Syringes, with or without needles
- 9018 32 - Tubular metal needles and needles for sutures
- 9018 3210 - Needles for suture
- 9018 3220 - Hollow needles for injection, aspiration, biopsy and transfusion
- 9018 3230 - Hilerio venus fistula needles
- 9018 3290 - Other
- 9018 39 - Other
- 9018 3910 - Catheters (for urine, stool)
- 9018 3920 - Cardiac catheters
- 9018 3930 - Cannulae
- 9018 3990 - Other

- Other instruments and appliances used in dental sciences.

- 9018 4100 - Dental drill engines, whether or not combined on a single base with other dental equipment
- 9018 4900 - Other
- 9018 50 - Other ophthalmic instruments and appliances:
- 9018 5010 - Ophthalmoscopes
- 9018 5020 - Tonometers
- 9018 5030 - Ophthalmic lasers
- 9018 5090 - Other
- 9018 90 - Other instruments and appliances

- Diagnostic instruments and apparatus

- 9018 9011 - Instrument and apparatus for measuring blood pressure
- 9018 9012 - Stethoscopes
- 9018 9019 - Other

- Surgical tools:

- 9018 9021 - Bone saws, drills and trephines
- 9018 9022 - Knives, scissors and blades
- 9018 9023 - Forceps, forcep clamps, clips, needle holders, introducers, cephalotribe bone holding and other holding instruments.
- 9018 9024 - Chisel, gauges, elevators, raspatones, osteotome, craniotome, bone cutters
- 9018 9025 - Retractors, spatulaprobes, hooks dialators, sounds, mallets
- 9018 9029 - Other

- Artificial kidney (dialysis) apparatus, blood transfusion apparatus;

- 9018 9031 - Artificial kidney (dialysis) apparatus
- 9018 9032 - Blood transfusion apparatus

- Anesthetic apparatus and instruments, ENT precision instruments, acupuncture apparatus and endoscopes

- 9018 9041 - Anesthetic apparatus and instruments
- 9018 9042 - ENT precision instruments
- 9018 9043 - Acupuncture apparatus
- 9018 9044 - Endoscopes

- Other:

- 9018 9091 - Hilerial or venous shunts
- 9018 9092 - Baby incubators
- 9018 9093 - Heart-lung machines
- 9018 9094 - Defibrillators



- 9018 9095 - Fibrescopes
- 9018 9096 - Laproscopes
- 9018 9097 - Vetrasonic lithotripsy instruments
- 9018 9098 - Apparatus for nerve stimulation
- 9018 9099 - Other

HSN notes of heading 9011

90.11 - Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.

- 9011.10 - Stereoscopic microscopes
- 9011.20 - Other microscopes, for photomicrography, cinephotomicrography or microprojection
- 9011.80 - Other microscopes
- 9011.90 - Parts and accessories

Whereas magnifiers of heading 90.13 have only a single stage of magnification of relatively low power, the compound optical microscope of this heading has a second stage of magnification for the observation of an already magnified image of the object.

A compound optical microscope normally comprises :

(I) An optical system consisting essentially of an objective designed to produce a magnified image of the object, and an eyepiece which further magnifies the observed image. The optical system usually also incorporates provision for illuminating the object from below (by means of a mirror illuminated by an external or an integral light source), and a set of condenser lenses which direct the beam of light from the mirror on to the object.

(II) A specimen stage, one or two eyepiece-holder tubes (according to whether the microscope is the monocular or binocular type), and an objective-holder (generally revolving).

The whole is fixed on a stand to which a limb or bracket and various adjusting accessories may be attached.

This heading covers microscopes as used by amateurs, teachers, etc., and those for industrial use or for research laboratories; they remain in the heading whether or not they are presented with their optical elements (objectives, eyepieces, mirrors, etc.). The heading includes universal microscopes; polarising microscopes; metallurgical microscopes; stereoscopic microscopes; phase contrast and interference microscopes; reflecting microscopes, microscopes with drawing attachments; special microscopes for examining clock or watch jewels; microscopes with heating or freezing stages.

Special purpose microscopes include :

(1) Trichinoscopes, a type of projection microscope, used for examining pork suspected of threadworm.

(2) Microscopes for measuring or checking operations in certain manufacturing processes; these may be of the conventional types or may be special models designed for fitting to machines. These appliances include comparison microscopes (for comparing the surface finish of precision articles with that of a standard article); co-ordinate reading microscopes (for locating the position of clock or watch parts); tool-makers' or other measuring microscopes (for checking threads, profiles, gear-cutters or cutting tool profiles, etc.); small portable microscopes for placing directly on the object to be examined (for the Brinell hardness test, for printers type, printing blocks, etc.); centring microscopes (fitted on spindles of machine-tools, instead of the tool, to bring the work into the correct position before working); etc.

Some of the last mentioned instruments (e.g., those for checking the profile of worked parts), may be fitted with projection devices which are usually in the front of a small circular screen fitted on top of the microscope.

(3) Laboratory measuring microscopes, e.g., for measuring line separation in spectrograms.

(4) Surgical microscopes for use by surgeons when operating on a very small portion of the body. Their light sources result in independent light paths which provide a three dimensional image.

The heading also covers :

(A) Microscopes for photomicrography and microscopes for cinephotomicrography. In addition to the visual observation of the specimen, these also permit the photographic recording of



magnified images. They may be composed either of a microscope permanently incorporating a photographic or cinematographic camera (usually specially designed for this purpose), or of a conventional microscope to which a conventional photographic or cinematographic camera can be temporarily fixed by means of a simple attachment.

Separately presented photographic or cinematographic cameras for photomicrography or cinephotomicrography are excluded (heading 90.06 or 90.07, respectively).

(B) Microscopes for microprojection with compound magnification. These are used for the horizontal or vertical projection of images magnified by a microscope incorporated in the apparatus. They are equipped with special microscopes enabling rapid change of focus, and are used in education, scientific and medical demonstration rooms, technical laboratories, etc.

PARTS AND ACCESSORIES

Subject to the provisions of Notes 1 and 2 to this Chapter (see the General Explanatory Note), parts and accessories identifiable as being solely or principally for use with microscopes are also classified here. These include :

Stands (brackets, bases, etc.); eyepiece-holder tubes and revolving objective-holder tubes (whether or not with lenses); specimen stages (including heating or freezing stages); specimen-guides; optical attachments enabling the image to be sketched; diaphragm-adjusting levers; etc.

The heading also excludes :

- (a) Specimen slides or covers, of glass (heading 70.17).
- (b) Ophthalmic binocular-type microscopes (heading 90.18).
- (c) Prepared slides for microscopic study (heading 90.23).
- (d) Microtomes; refractometers (heading 90.27).
- (e) Profile projectors and other apparatus with optical devices for checking mechanical parts, not being microscopes or microprojecton apparatus, e.g., optical comparators, measuring benches, etc. (heading 90.31).

HSN Notes of heading 9012:

90.12- Microscopes other than optical microscopes; diffraction apparatus.

9012.10 - Microscopes other than optical microscopes; diffraction apparatus

9012.90 - Parts and accessories

This heading includes :

(A) **Electron microscopes** differ from optical microscopes in that they use a beam of electrons instead of light rays.

The normal type of electron microscope is an assembly of the following devices usually enclosed in a common frame as a unit :

- (1) A device (known as an electron gun) for emitting and accelerating the electrons.
- (2) A system (playing the part of the optical system of an ordinary microscope) consisting of electrostatic or electromagnetic "lenses" (which are respectively electrically charged plates or coils carrying a current); these act as condenser, objective and projector. There is usually also a further so-called field "lens", between the objective and the projector, which serves to vary the range of magnification while not altering the scope of the scanned field.
- (3) The specimen stage.
- (4) The vacuum pump unit which maintains a vacuum in the electron tube; these are sometimes self-contained units connected to the appliance.
- (5) The elements for visual observation on a fluorescent screen and for photographic recording of the image.
- (6) Control stands and panels bearing the elements controlling and regulating the electron beam.

This heading also includes scanning electron microscopes in which a very fine beam of electrons is directed repeatedly onto different points of the sample. Information is obtained by measuring

for example, the electrons transmitted, the secondary electrons emitted, or the optical rays. The result may then be displayed on a monitor screen which can be incorporated in the microscope.

The electron microscope has many uses both in the field of pure science (biological or medical research, composition of matter, etc.), and in industrial technique (examination of fumes, dust, textile fibres, colloids, etc.; examination of the structure of metals, paper, etc.).

(B) Proton microscopes. In place of electrons, these employ protons which have a wavelength 40 times shorter than the former. A correspondingly higher separating power is thus obtained and this permits the production of even more highly magnified images.

The structure and functioning of the proton microscope do not differ appreciably from those of the electron microscope; the electron gun is replaced by a proton gun and the source used is hydrogen.

(C) Electron diffraction apparatus. By means of a beam of electrons directed at a specimen, these produce diffraction patterns which are photographed. The dimensions, orientation and atomic arrangement of the crystals of the specimen examined can be calculated from the diameter, intensity and sharpness of the rings in the pattern.

This apparatus, which is chiefly used for studies on corrosion, lubrication, catalysis, etc., does not differ appreciably in principle from an electron microscope, and has the same essential elements (electron gun, cathode-ray tube, electro-magnetic coils, specimen holder, etc.). Moreover it should be noted that certain electron microscopes may be equipped with a diffraction chamber and can therefore perform a double function (visual examination and production of a diffraction pattern).

PARTS AND ACCESSORIES

Subject to the provisions of Notes 1 and 2 to this Chapter (see the General Explanatory Note), parts and accessories suitable for use solely or principally with microscopes, other than optical microscopes, or diffraction apparatus are also classified here; examples are the frame and its constituent chambers and the specimen stage. On the other hand, the heading **excludes** vacuum pumps (**heading 84.14**), electrical equipment (batteries, rectifiers, etc.) (**Chapter 85**), and electrical measuring instruments (voltmeters, milliammeters, etc.) (**heading 90.30**).

HSN Notes of heading 9018:

90.18 - Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.

Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)

9018.11- Electro-cardiographs

9018.12- Ultrasonic scanning apparatus

9018.13- - Magnetic resonance imaging apparatus

9018.14- - Scintigraphic apparatus

9018.19- -- Other

9018.20- Ultra-violet or infra-red ray apparatus

- Syringes, needles, catheters, cannulae and the like

9018.31- Syringes, with or without needles

9018.32- - Tubular metal needles and needles for sutures

9018.39- -- Other

- Other instruments and appliances, used in dental sciences :

9018.41 --Dental drill engines, whether or not combined on a single base with other dental equipment

9018.49 -- Other

9018.50 -Other ophthalmic instruments and appliances

9018.90 - Other instruments and appliances

This heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinarians).



surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. Instruments and appliances for anatomical or autoptic work, dissection, etc., are also included, as are, under certain conditions; instruments and appliances for dental laboratories (see Part (II) below). The instruments of the heading may be made of any material (including precious metals).

The heading does not cover :

- (a) Sterile catgut and other sterile material for surgical sutures, sterile laminaria and sterile luminaria tents (heading 30.06).
- (b) Diagnostic or laboratory reagents of heading 38.22.
- (c) Hygienic or pharmaceutical articles of heading 40.14.
- (d) Laboratory, pharmaceutical or hygienic glassware of heading 70.17.
- (e) Sanitary ware of base metal (in particular, headings 73.24, 74.18 and 76.15).
- (f) Manicure or pedicure sets and instruments (heading 82.14).
- (g) Carriages for disabled persons (heading 87.13).
- (h) Spectacles, goggles and the like, corrective, protective or other (heading 90.04).
- (ij) Photographic cameras (heading 90.06) unless incorporated permanently in the instruments or appliances of this heading.
- (k) Microscopes, etc., of heading 90.11 or 90.12.**
- (l) Disc calculators used for calculating lung function, body mass index, etc., of heading 90.17.
- (m) Mechano-therapy) oxygen therapy, ozone therapy, artificial respiration, aerosol therapy, massage apparatus, etc., or heading 90.19.
- (n) Orthopaedic appliances, artificial parts of the body and fracture appliances, including those for animals (heading 90.21).
- (o) X-ray apparatus, etc., (whether medical or not) of heading 90.22.
- (p) Clinical thermometers (heading 90.25).
- (q) Instruments and appliances used in laboratories to test blood, tissue fluids, urine, etc., whether or not such tests serve in diagnosis (generally heading 90.27).
- (r) Medical or surgical furniture, including that for veterinary use (operating tables, examination tables, hospital beds), dentists' chairs not incorporating dental appliances of this heading, etc. (heading 94.02).

On the other hand, this heading includes specialised measuring instruments used exclusively in professional practice, such as cephalometers, dividers for measuring cerebral lesions, obstetrical pelvimeters, etc.

It should also be noted that a number of the instruments used in medicine or surgery (human or veterinary) are, in effect, tools (e.g., hammers, mallets, saws, chisels, gouges, forceps, pliers, spatulae, etc.), or articles of cutlery (scissors, knives, shears, etc.). Such articles are classified in this heading only when they are clearly identifiable as being for medical or surgical use by reason of their special shape, the ease with which they are dismantled for sterilisation, their better quality manufacture, the nature of the constituent metals or by their get-up (frequently packed in cases or boxes containing a set of instruments for a particular treatment : childbirth, autopsies, gynaecology, eye or ear surgery, veterinary cases for pasturition, etc.).

The instruments and appliances classified here may be equipped with optical devices; they may also make use of electricity, either as motive power or for transmission, or as a preventive, curative or diagnostic agent.

This heading also covers instruments and appliances operated by laser or other light or photon beam processes and ultrasonic instruments and appliances.

This group includes :

(I) INSTRUMENTS AND APPLIANCES FOR HUMAN MEDICINE OR SURGERY

(A) Instruments which may be used under the same names for several purposes, for example:

- (1) Needles (for sutures, ligatures, vaccination, blood tests, hypodermic needles, etc.).
- (2) Lancets (for vaccination, blood-letting, etc.).
- (3) Trocars (for puncturing) (gall-bladder, general purpose, etc., types).
- (4) Surgical knives and scalpels of all kinds.
- (5) Sounds (prostatic, bladder, urethral, etc.).



- (6) *Specula (nasal, mouth, laryngeal, rectal, vaginal, etc.).*
- (7) *Mirrors and reflectors (for examination of eye, larynx, ear, etc.).*
- (8) *Scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers, spatulae.*
- (9) *Cannulae, catheters, suction tubes, etc.*
- (10) *Cauteries (thermo, galvano, micro, etc.).*
- (II) *Tweezers; dressing, swab, sponge or needle holders (including radium needle holders).*
- (12) *Retractors (lip, jaw, abdominal, tonsil, liver, etc.).*
- (13) *Dilators (laryngeal, urethral, oesophageal, uterine, etc.).*
- (14) *Wire guides used for the placement of catheters, needles, tissue dilators, endoscopes and atherectomy devices.*
- (15) *Clips (suture, etc.).*
- (16) *Syringes (glass, metal, glass and metal, plastics, etc.), of all kinds, e.g., injection, puncture, anaesthesia, irrigation, wound washing, suction (with or without pump), eye, ear, throat, uterine, gynaecological, etc.*
- (17) *Surgical staplers for inseting staples to close a wound.*

(B) Special diagnostic instruments and apparatus.

These include :

- (1) *Stethoscopes.*
- (2) *Instruments to measure rate of breathing (to determine basal metabolism).*
- (3) *Sphygmomanometers, tensiometers and oscillometers (to measure blood pressure).*
- (4) *Spirometers (to assess lung capacity).*
- (5) *Cephalometers.*
- (6) *Pelvimeters.*

(C) Ophthalmic instruments.

These fall into various categories :

- (1) *Surgical instruments such as corneal trephines, keratomes.*
- (2) ***Diagnostic instruments such as ophthalmoscopes; binocular loupes with head-bands and binocular-type microscopes, consisting of a microscope, an electric lamp with a slit, and a head-rest, the whole being mounted on an adjustable support, for the examination of the eyes; tonometers (for testing the intra-ocular tension); eye specula.***
- (3) *Orthoptic or sight-testing apparatus including amblyoscopes, retinoscopes, skiascopes, strabometers, keratometers, keratoscopes, eye measurement meters designed to measure the distance between the pupils, trial-cases (of lenses) and trial-frames (for carrying the trial lenses), optometric scales, test charts. However, optometric scales and charts on paper, paperboard or plastics, used for colour perception tests, are excluded (Chapter 49).*

This heading also covers electrically heated compresses for the eyes, and electro-magnets designed for removing metallic particles from the eyes.

- (D) *Ear instruments, e.g., auriscopes. However, tuning forks, whether or not for medical use, are excluded (heading 92.09).*
 - (E) *Anaesthetic apparatus and instruments (face masks, face-piece harness, intratracheal tubes, etc.).*
 - (F) *Instruments for nose, throat or tonsil treatment : clamps (for straightening the nasal cartilage); transillumination apparatus (for sinuses and nasal fossae); tonsilotomes and guillotines; direct laryngoscopes; laryngeal brushes, etc.*
 - (G) *Pharyngeal, oesophageal, stomach or tracheotomy instruments : oesophagoscopes, bronchoscopes, stomach pumps, intubation tubes, etc.*
 - (H) *Urinary canal or bladder instruments: urethrotomes, lithotripsy instruments, bladder-grit suction apparatus, instruments for prostatectomy.*
 - (I) *Artificial kidney (dialysis) apparatus.*
 - (K) *Gynaecological or obstetrical instruments: vaginal retractors; hysterectomy instruments; obstetrical stethoscopes; specialised optical instruments for examination of the genital organs; forceps; perforators; embryotomy instruments (for dissection of the foetus); cephalotribes and cranioclasts (instruments to crush the head of a child which has died in the uterus); instruments for taking internal measurements; etc.*
 - (L) *Portable pneumo-thorax apparatus, blood transfusion apparatus, artificial leeches.*
- This heading also covers sterile hermetically sealed containers of plastics, from which air has been evacuated but containing a small quantity of anti-coagulant and fitted with an integral donor tube.



and a phlebotomy needle, used for the collection, storage and transfusion of human whole blood. However, special blood storage bottles of glass are excluded (heading 70.10).

(M) Chiropodists' electric grinders.

(N) Acupuncture needles - gold, silver, steel

(O) Endoscopes: gastroscopes, thorascopes, peritoneoscopes, bronchoscopic telescopes, cystoscopes, urethoscopes, resectoscopes, cardioscopes, colonoscopes, nephroscopes, laryngoscopes, etc. Many of these have an operating channel large enough to perform surgery via remotely controlled instruments. However, endoscopes for non-medical purposes (fibrescopes) are excluded (heading 90.13).

(P) Apparatus incorporating an automatic data processing machine and designed solely for calculating the dose and distribution of therapeutic radiation.

(Q) Hyperbaric chambers (also known as decompression chambers) which are specially equipped pressure vessels to administer oxygen at elevated atmospheric pressure levels. They are used for the treatment of conditions such as decompression sickness, air embolism, gas gangrene, carbon monoxide poisoning, refractory osteomyelitis, skin grafts and flaps, actinomycosis and exceptional blood loss anaemia.

(R) Lamps which are specially designed for diagnostic, probing, irradiation, etc. purposes. Torches, such as those in the shape of a pen are excluded (heading 85.13) as are other lamps which are not clearly identifiable as being for medical or surgical use (heading 94.05).

(II) DENTAL INSTRUMENTS AND APPLIANCES

In addition to those common to this and the previous group (such as masks and other dental analgesic apparatus), the main instruments and appliances included in this category are:

(1) Surgeons' finger-guards (whether or not articulated) and gags; cheek or lip retractors, tongue depressors and clips.

(2) Forceps of all kinds, elevators, tweezers of all kinds (to remove exposed teeth, aligning pivot teeth, etc.), cutters (for dissecting, dressing, filling and gouging, etc.), root forceps.

(3) Instruments for endodontic treatment (broaches, reamers, files, pluggers, spreaders, etc.).

(4) Bone scissors and files; gouges and mallets for resecting the jaw and the maxillary sinus; raspatories; scalpels; special knives and scissors; special dentists' tweezers; excavators and probes.

(5) Special instruments for cleaning gums and sockets; scalers for treating dental tartar; scrapers and enamel chisels.

(6) Miscellaneous probes; needles (abscess, hypodermic, suture, cotton-wool, etc.); cotton-wool holders and swab holders; insufflators; dental mirrors.

(7) Gold-filling instruments (pluggers, mallets, etc.); filling instruments (cement or resin spatulae, amalgam stoppers and mallets, amalgam-carriers, etc.); impression compound trays.

(8) Dental burs, discs, drills and brushes, specially designed for use with a dental drill engine or handpiece.

The heading also covers tools and instruments of a kind used in prosthetic dentistry either by the practitioner himself or by a dental technician, for example: knives; spatulae and other modelling tools; miscellaneous pliers and tweezers (for fixing clamps and crowns, cutting pivots, etc.); saws; shears; mallets; files; chisels; scrapers; burnishers; metal fanners, for the manufacture, by beating, of metal dental crowns. The heading also covers dental casting machines, dental milling machines, and dental trillers for trilling models of dentures. The heading does not, however, include tools or other articles of general use (furnaces, moulds, soldering tools, melting ladles, etc.); these are classified in their respective headings.

The following also fall in this heading :

(i) Dental drill engines with swivel arm, whether on a separate base, for wall-mounting, or for fitting to the equipment described under (ii) below.

(ii) Complete dental equipment on its base (stationery or mobile unit). The main usual features are a frame carrying a compressor, a transformer, a control panel and other electrical apparatus; the following are also often mounted on the unit: swivel arm drill, spittoon and mouth rinser, electric heater, hot air insufflator, spray, cautery instrument tray, diffused lighting, shadowless lamp, fan, diathermic apparatus, X-ray apparatus, etc. Some types of this equipment are designed to operate by the use of abrasive materials (usually aluminium oxide) instead of with a drill; the abrasives are usually projected against the teeth by compressed gas (e.g., carbon dioxide).



(iii) Spittoon mouth rinsers whether on a base, stand or on swivel arms. They are usually combined with warm water supply and warm water syringe.

(iv) Polymerisation devices (light or heat), amalgamators, ultrasonic scalers, electrosurgery equipment, etc.

(v) Devices for dental treatment which operate by the use of lasers.

(vi) Dentists' chairs incorporating dental equipment or any other dental appliances classifiable in this heading.

The heading does not, however, include dentists' chairs not incorporating dental appliances of this heading; these dentists' chairs fall in heading 94.02 whether or not fitted with equipment such as lighting fittings.

It should, however, be noted that the heading excludes certain items of dental equipment mentioned in paragraph (ii) above, when they are presented separately; these are classified in their own respective headings, for example, compressors (heading 84.14), X-ray, etc., apparatus (heading 90.22). heading 90.22 also covers X-ray, etc., apparatus designed for a separate stand, or for wall-mounting in dental surgeries. Separately presented diathenny apparatus is, however, classified with the electro-medical apparatus of this heading (see Part (IV) below).

It should be noted that dental cements and other dental fillings fall in heading 30.06; the preparations known as "dental/Vax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms, and other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate), fall in heading 34.07.

(III) VETERINARY INSTRUMENTS AND APPLIANCES

This group includes a number of articles which, though designed for veterinary use, are similar to those of Part (I) or (II) above, for example:

(A) General purpose instruments (e.g., needles, lancets, trocars, scalpels, specula, sounds, scissors, forceps, hammers, curettes, retractors, syringes).

(B) Special instruments and appliances, such as, ophthalmoscopes, eye specula, lmyngoscopes, stethoscopes, forceps, embryotomes.

(C) Dental instruments. The group also includes instruments and apparatus specialised for veterinary use, for example :

(1) Instruments and appliances for the udder, e.g., teat dilators and puncturing sounds (to open the teats of cows); appliances for treating puerperal or milk fever in cows.

(2) Instruments and appliances for castration : emasculators; castrating clams and clamps (for producing atrophy of the male genital glands); castrating vices and forceps; ovariectomies, etc. .

(3) Instruments and appliances for porturition : specialised obstetrical cords, straps, head-collars, forceps and hooks, mechanical calving aids, etc.

(4) Miscellaneous instruments : artificial inseminators; tail-dockers; horn-cutters; sprays for treatment of diseases of respiratory, digestive, urinary, genital, etc., organs in animals; special control apparatus, i.e., for preventing animals from moving during operations (mouth-gags, hobbles, etc.); special syringes for applying medicaments and syringes to be filled with an anaesthetic or a medicament (antisetum, vaccine, etc.) for remote projectional free-roaming animals, for example by means of a gun or pistol operated by compressed gas; appliances for administering pills; special snaffles for ingesting drenches; hooks for sand-crack (to close cracks in hooves); endoscopic instruments for determining the sex of chicks, etc.

The heading excludes trichinoscopes (optical instruments for examination of pork) (heading 90.11), orthopaedic appliances for animals (heading 90.21), operating tables for animals (heading 94.02, see corresponding Explanatory Note).

Tools of a type used equally by veterinary surgeons and blacksmiths are classified in Chapter 82 (e.g. toeing files; nail or hoof clippers; paring knives; pliers; pincers; hammers, etc.); Chapter 82 also covers cattle-branding tools (punches, irons for burning off hoof-rind, etc.) and

(IV) SCINTIGRAPHIC APPARATUS



These are apparatus which scan parts of the body and create images of an organ or a record of its functioning. It includes apparatus incorporating a scintillation counter the data from which is converted into analogue signals for the purpose of making medical diagnoses (e.g., gamma camera, scintillation scanner).

(V) OTHER ELECTRO-MEDICAL APPARATUS

This heading also covers electro-medical apparatus for preventive, curative or diagnostic purposes, other than X-ray, etc., apparatus of heading 90.22. This group includes :

(1) Electro-diagnostic apparatus, which include :

(i) Electro-cardiographs (apparatus which, by means of currents produced by contractions of the cardiac muscle, record heart movements as electrocardiograms).

(ii) Phonocardiographs (specially designed to register heart noises as phonocardiograms; they may also be used as electro-cardiographs).

(iii) Cardioscopes (used in conjunction with the two preceding instruments to enable simultaneous observation of cardiograms and phonocardiograms).

(iv) Rheocardiographs (electrical apparatus for measuring changes of electrical resistance due to the functioning of the heart).

(v) Electroencephalographs (for examination of the brain).

(vi) Electrospphygmographs (for registering arterial pressure and volume).

(vii) Electrotonographs (for registering variations in arterial, intravenous or intracardial pressure).

(viii)Electroretinographs (for measuring strain in the retina).

(ix) Audiometers and similar apparatus (for hearing tests based on frequency variations).

(x) Diagnostic apparatus incorporating or operating in conjunction with an automatic data processing machine for processing and visualising clinical data, etc.

(xi) Ultrasonic diagnostic equipment used for the representation of organs, e.g., on a display tube, by means of ultrasonic waves.

(xii) Nuclear Magnetic Resonance (NMR) apparatus used to represent the characteristics of tissues and organs inside the human body, using the magnetic properties of body atoms, such as hydrogen atoms.

(2) Electrotherapy apparatus. Apart from its use in diagnosis, this apparatus is employed to treat diseases such as neuritis, neuralgia, hemiplegia, phlebitis, endocrinal anaemia. Certain of these appliances can be combined with electro-surgical instruments referred to in paragraph (7) below.

(3) Iono-therapy apparatus used to administer active medicaments (sodium or lithium salicylate, potassium iodide, histamine, etc.) through the skin by the aid of an electric current.

(4) Diathermy apparatus to treat certain diseases which require heat (e.g., rheumatism, neuralgia, dental ailments). These operate by the use of high-frequency (shortwave,ultrasonic, ultra shortwave, etc.) currents, and employ electrodes in a variety of forms (e.g.,plates, rings, tubes).

(5) Electric shock treatment apparatus to treat mental or nervous diseases.

(6) Cardiac defibrillators for defibrillating the heart by the application of electric current.

(7) Electro-surgical apparatus. These utilise high-frequency electric currents, the needle, probe, etc., forming one of the electrodes. They can be employed to cut tissues (electrocutting) with a lancet (electric lancet), or to coagulate the blood (electrocoagulation). Certain combined instruments may, by the use of control pedals, be made to act interchangeably as electrocutters or electrocoagulators.

(8) Actinotherapy apparatus. These employ radiations within, or more generally just outside the visible spectrum (infra-red, ultra-violet) for treatment of certain diseases or for diagnostic purposes (special lighting to reveal skin diseases). This apparatus generally incorporates lamps, though infra-red ray apparatus may be fitted with heating resistances or heating panels with reflectors.

(9) Artificial incubators for babies. Basically these consist of a transparent cubicle of plastics, electrical heating equipment, safety and warning devices, and oxygen and air filtering and regulating apparatus. In most cases they are mounted on a trolley and have built-in baby scales.

Cases containing electrodes or other devices for use with the apparatus described above are also included in this group.



This heading also excludes prenatal listening apparatus for non-medical use of heading 85.18 (see the Explanatory Note to that heading).

PARTS AND ACCESSORIES

Subject to the provisions of Notes 1 and 2 to this Chapter (see the General Explanatory Note), parts and accessories of apparatus or appliances of this heading remain classified here.

Subheading Explanatory Notes.

Subheading 9018.12

This subheading covers electro-diagnostic ultrasonic scanning apparatus. This apparatus operates by sending high-frequency sound waves into the human body through a transducer. The transducer is placed in contact with the body, and alternately emits short pulses of ultrasound and "listens" for their echoes. The echoes result from the sound waves being reflected by the organs within the body, and their characteristics are interpreted to yield information about the location, size, shape and texture of the tissues. Interpretation is generally carried out by an automatic data processing machine, with the output being presented as a video image of the tissues.

This method of body scanning is used for examining the fetuses of pregnant women. It is also well suited for the examination of the breasts, heart, liver and gall-bladder.

Subheading 9018.13

Magnetic Resonance Imaging (MRI) relies on the principle that the nuclei of hydrogen atoms will align when subjected to an intense magnetic field. If a radio frequency is then aimed at these atoms, the alignment of the nuclei will shift. When the radio waves are turned off, the nuclei realign themselves, transmitting in the process a small electric signal. As the human body is primarily composed of hydrogen atoms, an image of virtually any area of the body can be generated from the returning pulses. Since the hydrogen represents water content, the returning pulses can be used to make distinctions between tissues. This makes it possible to obtain an image of bone-marrow and tissue.

The electro-diagnostic magnetic resonance imaging apparatus of this subheading consists of a huge electro-magnet, a radio-frequency generator and an automatic data processing machine for evaluation. It must be installed in a room completely shielded from external radio-frequencies. To obtain the intense magnetic field required, the electro-magnets are supercooled by means of liquid helium.

Hydrogen was chosen as the basis for magnetic resonance imaging because of its abundance in the human body and its prominent magnetic characteristics. It is also possible to use other elements such as, for example, sodium or phosphorus.

Subheading 9018.14

The electro-diagnostic apparatus of this subheading is used to obtain an image of the distribution of gamma rays in the human body. This image is produced using suitable apparatus such as the scintigraphic scanner and, above all, the gamma camera.

These nuclear scanners require giving the patient an oral dose or injection of a radioactive compound (the tracer) which is quickly absorbed by the organ being studied. The body is then scanned with a gamma counter, which records the amount of radiation emitted by the tracer as it penetrates the target organ (for example, the brain), in order to determine where the radio-isotope is absorbed.

A video picture is produced by automatic data processing machine analysis of the radiation detected. This picture is a patchwork of light and dark areas or contrasting colours which show where in the organ the radio-isotope was taken up. Such scans provide information about the structure and the function of the organ concerned.



An example of scintigraphic apparatus is the Positron Emission Tomography (PET) scanner. It combines the principles of nuclear medicine with the imaging techniques used in the Computed Tomography (CT) scanner (see the Subheading Explanatory Note to subheading 9022.12).

13. To begin with, we need to find out what an Ophthalmic Binocular Surgical Microscope is and what it is used for. As per MeDevIS (Priority Medical Devices Information System), which is an open access WHO electronic database of Medical Devices, “Ophthalmic Binocular Surgical Microscope” is an electrically-powered ophthalmic magnification instrument, usually stereoscopic, designed for use in the operating room (OR) to magnify structures within the eye or its surroundings, and/or provide slit-lamp functionality to delineate intraocular structures or defects, during ophthalmic surgical procedures. It can be fixed or mobile (on wheels) and is typically equipped with motorized controls (foot-switch) for adjusting focus, magnification [zoom], illumination, and position, and with articulating arms; some types have integrated video cameras along with digital imaging and user interface screens. Next, we need to go through the Chapter notes of Chapter 90, tariff headings of 9011, 9012 and 9018 as appearing in the First Schedule to the Customs Tariff Act, 1975 as well as the HSN notes of the said headings.

14. Tariff heading 9011 reads as “Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection”. Therefore, we need to know what a “compound optical microscope” is. As per details available on microscopewiki.com, a compound optical microscope is a high-magnification instrument designed to study small objects or thin sections by using a combination of multiple lenses—specifically an objective lens and an eyepiece (ocular lens)—coupled with an artificial light source. It offers high-resolution images of microorganisms, cells, and tissues and is primarily used to observe thin, transparent specimens—such as cells, bacteria, and tissues—that are invisible to the naked eye, offering high magnification by using a two-lens system. They are extensively used in biological research, pathology labs for diagnostics, and forensic investigations. Further, as per HSN notes of heading 9011, a compound optical microscope normally comprises of an optical system consisting essentially of an objective designed to produce a magnified image of the object, and an eyepiece which further magnifies the observed image; that the optical system usually also incorporates provision for illuminating the object from below (by means of a mirror illuminated by an external or an integral light source), and a set of condenser lenses which direct the beam of light from the mirror on to the object; that this heading covers



microscopes as used by amateurs, teachers, etc., and those for industrial use or for research laboratories. HSN notes of heading 9011 also excludes the following:

- (a) *Specimen slides or covers, of glass (heading 70.17).*
- (b) **Ophthalmic binocular-type microscopes (heading 90.18).**
- (c) *Prepared slides for microscopic study (heading 90.23).*
- (d) *Microtomes; refractometers (heading 90.27).*
- (e) *Profile projectors and other apparatus with optical devices for checking mechanical parts, not being microscopes or micropresentation apparatus, e.g., optical comparators, measuring benches, etc. (heading 90.31).*

15. From the details mentioned above, it is apparently discernable that compound optical microscopes and the like covered under heading 9011 cannot be used for complicated surgeries in cataract, vitreoretinal, and corneal surgeries but are used only by amateurs, teachers, etc., and for industrial use or for research laboratories. Further, the HSN notes specifically excludes “Ophthalmic binocular-type microscopes (heading 9018). In view of the above, we find and conclude that Ophthalmic Binocular Surgical Microscopes do not fall under heading 9011 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

16. Tariff heading 9012 reads as “Microscopes other than optical microscopes; diffraction apparatus”. As per HSN notes to heading 9012, they cover electron microscopes, proton microscopes, electron diffraction apparatus etc. The details of the said microscopes are discussed hereunder:

(i) As per details available on Microscopewiki.com, **an electron microscope** is a high-powered scientific instrument that uses a beam of accelerated electrons, rather than visible light, to produce highly magnified, high-resolution images of specimens which can offer magnification up to 500,000x for detailed, nanometer-scale analysis. The said product is used in forensic science, biological research, industrial analysis, nanotechnology etc.

(ii) As per details available on the site National Institutes for Health, **a proton microscope** is a high-resolution imaging instrument using a beam of accelerated protons and magnetic lenses to generate detailed, high-contrast images of specimens. The technique is primarily used for biological imaging of tissues, proton radiotherapy research, and material science studies involving diverse densities.

(iii) As per details available on ScienceDirect.com, **an electron diffraction apparatus** is an experimental instrument designed to scatter an electron beam off a



sample—crystalline, polycrystalline, or gas-phase—to study its structural properties. The device works on the principle of wave-particle duality, where fast-moving electrons are treated as waves with a de Broglie wavelength comparable to interatomic distances. The said apparatus analyzes the atomic and molecular structure of materials, offering high-resolution data on nanomaterials, thin films, and gas-phase samples and key applications include determining 3D structures via MicroED, monitoring surface growth through RHEED and LEED, and conducting phase analysis with EBSD.

17. From the details mentioned above, it can be seen that the microscopes covered under tariff heading 9012 are used in fields like forensic science, biological research, industrial analysis, nanotechnology, biological imaging of tissues, proton radiotherapy research, and material science studies involving diverse densities, analysing the atomic and molecular structure of materials, offering high-resolution data on nanomaterials, thin films, and gas-phase samples and key applications include determining 3D structures via MicroED, monitoring surface growth through RHEED and LEED, and conducting phase analysis with EBSD. Thus, it can be inferred that none of the above can be used for complicated surgeries in cataract, vitreoretinal, and corneal surgeries etc. In view of the above, we find and conclude that Ophthalmic Binocular Surgical Microscopes do not fall under heading 9012 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

18. Tariff heading 9018 reads as “ *Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments*”. Further, as per HSN notes to heading 9018 “*this heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. Instruments and appliances for anatomical or autoptic work, dissection, etc., are also included, as are, under certain conditions; instruments and appliances for dental laboratories. The instruments of the heading may be made of any material (including precious metals)*”. We, therefore, find that for the product to be included in this tariff heading, the product has to be an ‘instrument’ or an ‘appliance’ which should be used in medical, surgical, dental or veterinary sciences. For the purpose, a reference will be



- As per Oxford dictionary, an **instrument** is a tool or device used for special, delicate, or scientific work (e.g., surgical, optical), a device for producing musical sounds, or a formal legal document.
- As per Oxford dictionary , an **appliance** is a machine designed to perform a specific function within the home, typically involving tasks like cooking, heating, or cleaning. Examples include dishwashers, washing machines, and modern heating devices.

Further, under the head: “(I) INSTRUMENTS AND APPLIANCES FOR HUMAN MEDICINE OR SURGERY” in the HSN notes to heading 9018, we find an entry for Ophthalmic instruments which reads as under:

(3) Orthoptic or sight-testing apparatus including amblyoscopes, retinoscopes, skiascopes, strabometers, keratometers, keratoscopes, eye measurement meters designed to measure the distance between the pupils, trial-cases (of lenses) and trial-frames (for carrying the trial lenses), optometric scales, test charts. However, optometric scales and charts on paper, paperboard or plastics, used for colour perception tests, are excluded (Chapter 49). This heading also covers



electrically heated compresses for the eyes, and electro-magnets designed for removing metallic particles from the eyes.

The applicant in his submission is found to have submitted that the Ophthalmic Binocular Surgical Microscope consists of electric lamp for illumination, the whole instrument is mounted on an adjustable support for the examination and surgery on the eye and it is used for treatment of illness of the eye by way of executing the Anterior and Posterior surgery of the eye. The said submission is backed by the images of the said product appearing at para 2 above. We further find that the HSN notes to heading 9011 excludes Ophthalmic binocular-type-microscope from its coverage and also suggests that the same is covered under heading 9018. Further, this heading also excludes microscopes etc. of heading 9011 and 9012. Thus, the detailed discussions in the paras supra leaves no room for doubt that the product of the applicant is undoubtedly covered under heading 9018 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

20. In view of the above discussions, we find and conclude that the Ophthalmic Binocular Surgical Microscope of the applicant is covered under Tariff Heading 9018 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). Now, having decided the classification of the product, we proceed to find the rate of applicable GST on the said product for which a reference will be required to be made to Notification No.09/2025-Central Tax(Rate) dated 17.09.2025. Relevant entry to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

Schedule I – 2.5%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
483.	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments

21. On going through the aforementioned Notification, we find that Entry No.483 of Schedule I of Notification No.09/2025-Central Tax (Rate) covers heading 9018 which reads as “Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments,” wherein GST rate is 5% (2.5% CGST + 2.5% SGST). Hence, we find and conclude that the product of the applicant namely ‘Ophthalmic Binocular Surgical Microscope’ is classifiable under heading 9018 of



the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), falls under Entry No.483 of Schedule I of Notification No.09/2025- Central Tax (Rate) and is liable to GST at the rate 5% (2.5% CGST + 2.5% SGST).

22. In view of the above, we rule as under: -

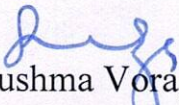
RULING

Question-1. Whether the product, in question, Ophthalmic Binocular Surgical Microscope shall merit classification under the CTH 9018 of the Custom Tariff Act, 1975 or otherwise?

Answer-1. Yes. Ophthalmic Binocular Surgical Microscope shall merit classification under tariff heading 9018 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

Question-2. Whether the goods Ophthalmic Binocular Surgical Microscope fall within the Sr.No.483 of Schedule-I of Notification No. 9/2025-CT (Rate) dated 17.09.2025 or otherwise?

Answer-2. Yes. Ophthalmic Binocular Surgical Microscope falls within the Sr.No.483 of Schedule-I of Notification No. 9/2025-CT (Rate) dated 17.09.2025.


(Sushma Vora)
Member (SGST)




(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 04/08/2026