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

NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/39
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2026/AR/02)

Date:29/10/2026

Name and address of the applicant	:	M/s. Myvision Medical Private Limited GIDC, Plot No.159, Road No.4A, Kathwada, Ahmedabad -382430
GSTIN of the applicant	:	24AAICM8951B1ZI
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit - 15, Range- 4, Division- 2, Ahmedabad.
Date of application	:	13.01.2026.
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) & (e)
Date of Personal Hearing	:	06.08.2026
Present for the applicant	:	Shri Harshid Patel, C.A.

Brief facts:

1. M/s. Myvision Medical Private Limited located at GIDC, Plot No.159, Road No.4A, Kathwada, Ahmedabad- 382430 (hereinafter referred to as the applicant) is registered with the GST Department having GSTIN No.24AAICM8951B1ZI. The Applicant is engaged in the manufacture, assembly, and supply of specialized ophthalmic medical equipment and medical furniture under the brand name "MyVision Medical." The product range includes motorized surgeon's chairs, doctor's sitting stools, ophthalmic instrument tables, ophthalmic refraction chair units, eye operating tables, and ophthalmic instrument trolleys.

2. The applicant has submitted that their products are specifically designed for eye examination, ophthalmic diagnosis, and ophthalmic surgical procedures and are supplied exclusively to eye hospitals, ophthalmic surgical centres, diagnostic eye clinics, and optical examination rooms. The Applicant is seeking an Advance Ruling on the correct HSN classification and applicable GST rate for these products to ensure correct tax compliance and avoid future disputes. Nature of Products Manufactured and Supplied are:

(A) Doctor's and Surgeon's Seating Chairs/Stools:

(i) Doctor's sitting stools: These are ergonomically designed rotating medical stools with adjustable height, molded polyurethane cushions, backrest support, and caster wheels and are used by doctors and clinical staff while conducting eye examinations and minor ophthalmic procedures. Various models are: MVDS-15, MVDS-17 and MVDS-17 Plus.

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(ii) Motorized Surgeon's Chairs Models: These are motorized and ergonomically designed surgeon chairs developed specifically for microsurgery and ophthalmic surgical procedures. These chairs include electrically controlled height adjustment through DC motor and foot switches, adjustable lumbar back support, adjustable armrests (front-back, height, and sliding adjustments), lockable caster wheels, high-quality medical-grade seat cushions. These chairs are used exclusively by surgeons while performing ophthalmic microsurgeries inside operation theatres. These are not general-purpose furniture but are designed as integral surgical seating systems forming part of ophthalmic surgical setups. Various models are: MVSC, MVSC-PLUS

(B) Ophthalmic Instrument Tables: These are adjustable tables (manual or motorized) designed for mounting ophthalmic diagnostic instruments such as slit lamps, autorefractors, phoropters, and similar equipment. Some models include sliding tops, keyboard drawers, CPU stands, and electrical height control. They are installed in eye clinics and diagnostic rooms exclusively for supporting ophthalmic diagnostic instruments. Various models are: MVIT-1, MVIT-2, MVIT-2 Plus, MVIT-3, MVIT-4, MVIT-4 Plus, MVIT-5V and MVIT-6.

(C) Eye Operating Tables/Surgical Tables: These are height-adjustable ophthalmic operating tables equipped with motorized lifting columns, adjustable headrest, instrument tray, IV pole, anti-static cushions & trendelenburg and reverse trendelenburg positions. It is used in operation theatres for performing ophthalmic surgeries such as cataract, retina, and corneal procedures. Various models are: MVOT-15 and MVOT-Classic.

(D) Ophthalmic Refraction Chair Units: These are integrated refraction chair units comprising of patient examination chair, phoropter arm, instrument table, examination lamp, control panel and motorized movements. They are installed in eye clinics and optical diagnostic centres for conducting vision testing and refraction analysis. Various models are: MVOU-2014, MVOU-Classic, MVOU-Optic, and MVOU-Robo Optic.

(E) Ophthalmic Instrument Phaco Trolley: These products are manufactured with medical-grade materials equipped with precision mechanical or electrical adjustment systems. They are marketed exclusively as ophthalmic medical equipment and supplied only to medical institutions and eye-care professionals. These are adjustable instrument trolley with removable sterilizable trays, IV pole, stainless-steel frame, and heavy-duty caster wheels and are used in ophthalmic operation theatres for placing surgical instruments and phacoemulsification machines during cataract surgery. Model is: MVPH-2015.

3. As per the applicant's submission, the principal inputs used in manufacturing and assembly of the products are as follows:

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Structural & Mechanical Inputs: Mild steel and stainless-steel frames, aluminium profiles and mounting plates, linear actuators and lifting columns for height adjustment, precision bearings, hinges, brackets and mechanical linkages for controlled movements, and medical-grade lockable castor wheels for mobility and stability.

Electrical & Electronic Inputs: DC motors and gear assemblies for powered movements, control panels and switch systems for operational control, foot switches and hand-held controllers for surgeon interface, wiring harnesses and power supply units for electrical connectivity, and safety limit switches and sensors for controlled and safe functioning.

Medical-grade Upholstery Inputs: Polyurethane foam cushions for seating and support, medical-grade synthetic leather upholstery for anti-static and sterilizable surfaces, and molded plastic shells for seat and backrest structures.

Plastic & Composite Inputs: ABS and polycarbonate plastic housings for control units and casings, and injection-molded plastic trays and protective covers.

Specialized Ophthalmic Functional Inputs: Instrument mounting plates and sliding table tops for diagnostic devices, phoropter arm assemblies for refraction units, examination lamp fixtures for vision testing setups, and IV poles and instrument trays for surgical and operating table units.

Finishing & Assembly Inputs: Powder coating materials and protective paints for medical-grade finishing, along with nuts, bolts, screws, and fasteners for structural assembly.

Packaging Inputs: Corrugated boxes, foam sheets, and protective packing materials for safe transportation of finished equipment.

3.1 The applicant has further submitted that they are not general-purpose furniture but are integral components of ophthalmic diagnostic and surgical systems and due to their specialized nature, ambiguity exists as to whether the products fall under HSN Chapter 90 (medical/surgical / ophthalmic apparatus) or HSN Chapter 94 (furniture). Hence, the Applicant seeks clarification through Advance Ruling. They have also submitted the photographic evidence of their products. Images of some of the products is reproduced here:

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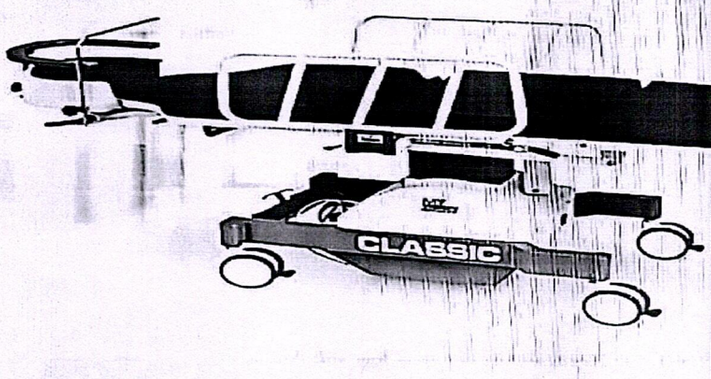
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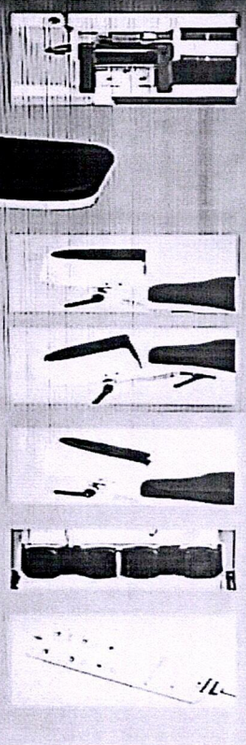
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MVOT-CLASSIC

SURGICAL CHAIR & TABLE FOR EYE SURGERY

MY VISION Medical





Technical Specialties

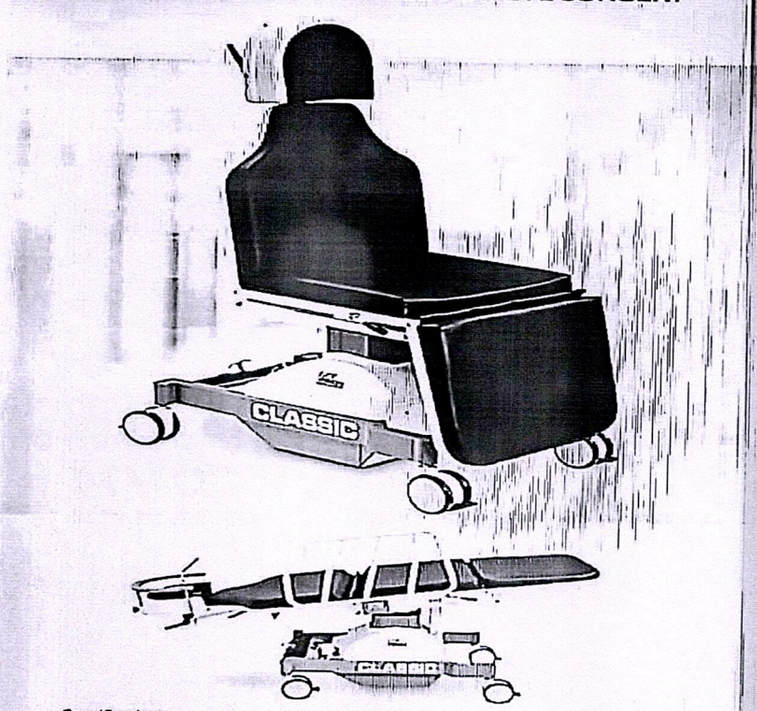
- Complete comfort Operation chair with Surgery Bed, on Castor Wheels for moving the patient to/ from the ward
- The patient can be prepared for the operation, operated and offered post-operative care on the same platform
- Versatile design to support a wide range of patient's head adjustment for Opthalmic surgery
- Easy transformation from a smooth transportation chair into versatile operation table
- Manual Hand set with 2 memory positions, Auto return function and reset key.
- Removable foot Switch for electric Up / Down and chair position.
- High load Actuator, 360 - degree rotating Stable twin wheel Castors with single locking for rotation and translation way direction- locking
- Smooth CE-Marked German DC Actuator- Controlling the Operation table.
- Comfortable upholstery, headrest for high precision 3 - way patient adjustment, manually
- Lifting column designed for a maximum patient weight 250 Kilograms
- Easy Manual Trendelenburg & Reverse Trendelenburg With Operate & Manual Operation.

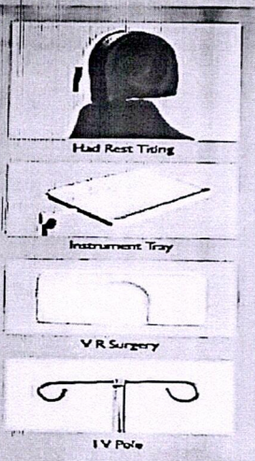
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MVOT-CLASSIC

SURGICAL CHAIR & TABLE FOR EYE SURGERY

MY VISION Medical





Specifications

Height range min / max	: 630 mm (25") / 840 mm (33")
Lifting speed	: 8 mm/s
Bed length	: 1830 mm (72")
Bed Width	: 610 mm (24")
Base Size	: 840 mm (34" / 560 mm (22")
Input tension	: 230 V 50/60 Hz & 110 V 50/60 Hz.
Chair Position to Table & vice-versa	: Motorized
Gross weight	: 220 Kgs.

MY VISION MEDICAL PVT. LTD.

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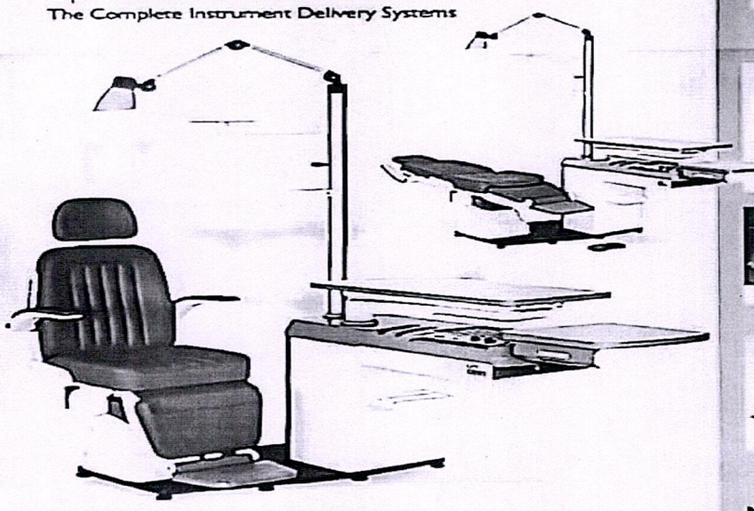
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MVOU-CLASSIC

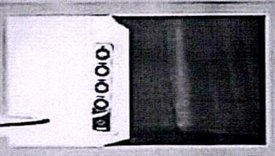
EYE CARE SOLUTIONS

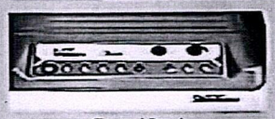
Ophthalmic Refraction Chair Unit

The Complete Instrument Delivery Systems

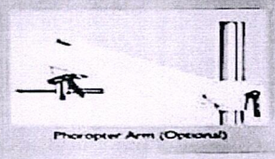


MY VISION Medical





Control Panel



Phoropter Arm (Optional)

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Superior Chair Features

- Highly Flexible Chair that moves up-down, reclines and rotates
- Adjustable footrest that elevates to Sleeping position
- Soft touch safety switch to prevent accidental chair Up/Down movements
- Fully integrated headrest
- Foot Switch to facilitate smooth control of upward and downward movement
- Polyurethane seats that are anti-static and comfortable for the patient
- 3 points for control - 1 Main control Panel, 2 Side Control Panel On the back rest, 3 Foot switches
- Heavy load-uplifting capacity with minimum power consumption
- All motorized movements are by CE Certified German DC motor

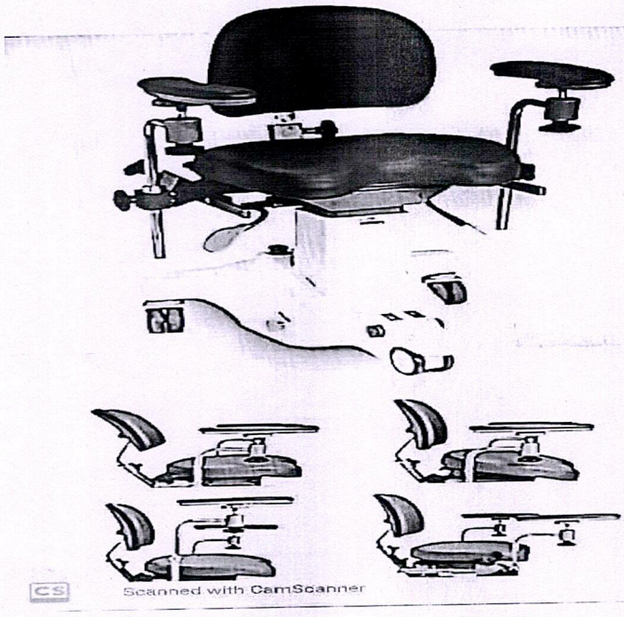
Specifications

Chair Min / Max	: 600mm To 800mm
Main Power Supply	: 110V / 230V
Floor Space in normal position (this includes sliding table to its maximum position)	: 54" x 70"
Floor Space with chair reclined	: 401 x 92"

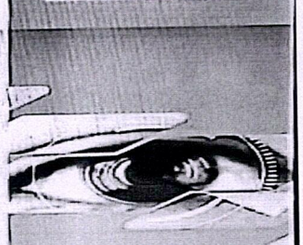
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MVSC-PLUS

MOTORIZED SURGEON'S CHAIR



MY VISION Medical



TOTAL SOLUTION IN EYECARE

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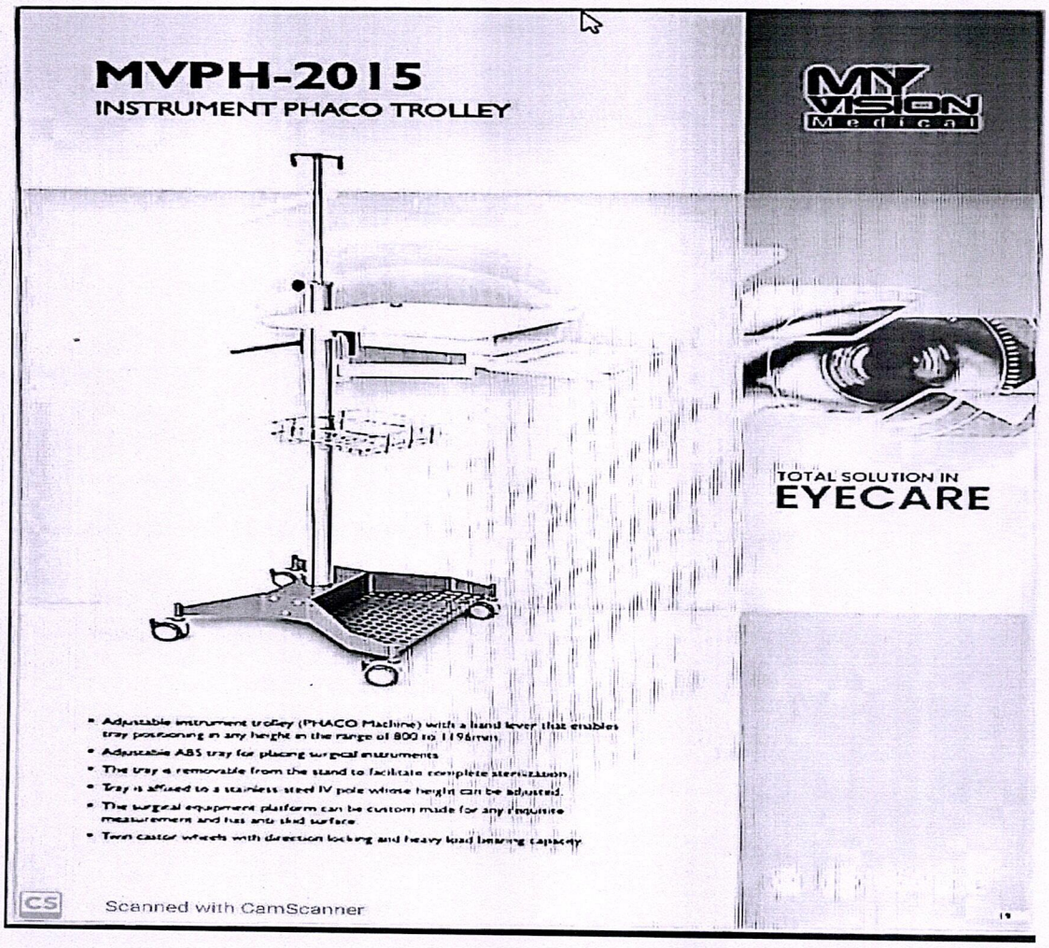
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4. The Applicant seeks an Advance Ruling on the following questions:

1. What is the correct HSN classification under the Goods and Services Tax law for the ophthalmic medical equipment and specialized medical furniture manufactured and supplied by the applicant?

2. What is the applicable GST rate on the supply of such products?

5. The Applicant's interpretation of law is as under:

- In the present application, applicant is duly considering the products to be classified under any of the following:

  (i) HSN Code → HSN 940210 – Medical, surgical, dental or veterinary furniture Applicable GST Rate: 18% This heading broadly covers medical furniture such as operating tables, examination tables, hospital beds, and similar chairs having rotating, reclining, and elevating movements.

  (ii) HSN 9018 – Instruments and appliances used in medical, surgical, dental or veterinary sciences. Applicable GST Rate: 5%.

- This heading broadly covers instruments and appliances used in medical, surgical, dental or veterinary sciences, including electro-medical apparatus and sight-testing instruments. It includes equipment and devices that are specifically designed to perform diagnostic, examination, and surgical functions in medical practice. Products falling under this heading are characterized by their exclusive medical application, precision engineering, functional

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integration with diagnostic or surgical procedures, and use by trained medical professionals.

- The applicant's products, being specifically designed for ophthalmic examination, refraction testing, and eye surgery, and incorporating motorized controls, precision adjustment systems, and medical-grade construction, align with the scope of instruments and appliances contemplated under HSN 9018.

- As per the General Rules for Interpretation of the Harmonized System, classification is determined by the principal function and intended use of the goods.

- Since the principal function of the Applicant's products is to enable ophthalmic diagnosis and surgical procedures, they merit classification as ophthalmic medical apparatus rather than as ordinary furniture.

- However, considering that some products have structural resemblance to furniture, and different practices exist in trade classification, the Applicant seeks an Advance Ruling to obtain certainty on classification and applicable GST rate.

6. Personal hearing was held on 06.08.2026 wherein Shri Harshid Patel, C.A. appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application.

Discussion and findings

7. 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.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the oral submissions made by the representative of the applicant 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.

9. The applicant has submitted that they are engaged in the manufacture, assembly, and supply of specialized ophthalmic medical equipment and medical furniture under the brand name "MyVision Medical" which includes motorized surgeon's chairs, doctor's sitting stools, ophthalmic instrument tables, ophthalmic refraction chair units, eye operating tables, and ophthalmic instrument trolleys & that their products are specifically designed for eye examination, ophthalmic diagnosis, and ophthalmic surgical procedures and are supplied exclusively to eye hospitals, ophthalmic surgical centres, diagnostic eye clinics, and optical examination rooms.

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9.1 The applicant has further submitted that they are not general-purpose furniture but are integral components of ophthalmic diagnostic and surgical systems and due to their specialized nature, ambiguity exists as to whether the products fall under HSN Chapter 90 (medical/surgical /ophthalmic apparatus) or HSN Chapter 94 (furniture). Hence, the Applicant seeks clarification through Advance Ruling. They have also submitted the photographic evidence of their products which are reproduced at para 3.1 above.

10. We have gone through the photographs of the products of the applicant as appearing in para 3.1 above i.e. motorized surgeon's chairs, doctor's sitting stools, ophthalmic instrument tables, ophthalmic refraction chair units, eye operating tables and ophthalmic instrument trolleys. It is apparently clear from the photographs that they prima facie appear to be furniture only. Further, a plain description of the above products also indicates that they are nothing but furniture which are being used in the medical/surgical fields. However, since the applicant feels that ambiguity exists as to whether the products fall under HSN Chapter 90 (medical/surgical/ ophthalmic apparatus) or HSN Chapter 94 (furniture), we would like to examine both the Chapters. Since the applicant is of the view that their products, being specifically designed for ophthalmic examination, refraction testing, and eye surgery, and incorporating motorized controls, precision adjustment systems, and medical-grade construction, align with the scope of instruments and appliances contemplated under HSN 9018, we find it prudent to first refer to tariff heading 9018 of Chapter 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) in order to explore whether the products are classifiable under the said Tariff Heading. For the purpose, a reference is required to be made to the Chapter Notes of Chapter 90, Tariff Heading 9018 as appearing in the Customs Tariff Act, 1975 and HSN notes to Tariff Heading 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;

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(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 - - - - - - - - - -

5. Measuring or checking optical instruments - - - - - - -

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

(i) - - - - - - - -

(ii) - - - - - - - -

7. Heading 9032 applies only to:

(a) instruments and apparatus for - - - - - - - its actual value; and

(b) automatic regulators of electrical quantities, and - - - - - - - - - - measuring its actual value.

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 SCIENTIGRAPHIC 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

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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 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:
- -------- ----
- *Diagnostic instruments and apparatus*
9018 9011 - Instrument and apparatus for measuring blood pressure
- ------- ---
- *Surgical tools:*
9018 9021 - Bone saws, drills and trephines
- ----- -----
- *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
- --------
- *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 9018:

90.18 - Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic 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

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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 (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, galvauo, 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 insetting staples to close a wound.

(B) Special diagnostic instruments and apparatus.
These include:

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(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 - - - - - - keratomes.
(2)Diagnostic instruments such as - - - - - 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 te- - - - - are excluded (Chapter 49).
(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 - - - - tubes, etc.
(F) Instruments for nose, throat or tonsil treatment: clamps - - - - - laryngeal brushes, etc.
(G) Pharyngeal, oesophageal, stomach or tracheotomy instruments:- - - intubation tubes, etc.
(H) Urinary canal or bladder instruments: urethrotomes, lithotrity instrument- - - - - instruments for prostatectomy.
(IJ) Artificial kidney (dialysis) apparatus.
(K)Gynaecological or obstetrical instruments: vaginal retractors- - - - - - - internal measurements; etc.
(L) Portable pneumo-thorax apparatus, blood transfusion apparatus, artificial leeches- - - - 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 - - - - However, endoscopes for non-medical purposes (fibrescopes) are excluded (heading 90.13).
(P) Apparatus incorporating an automatic data processing machine- - - - - - - of therapeutic radiation.
(Q) Hyperbaric chambers (also known as decompression chambers) which are specially equipped ----- 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 kind- - - - - 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- - - - excavators and probes.
(5) Special instruments for cleaning gums and sockets- - - - - - and enamel chisels.
(6) Miscellaneous probes; needles- - - - - insufflators; dental mirrors.
(7) Gold-filling instruments- - - - - impression compound trays.
(8) Dental burrs, 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 ------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 abrasives are usually projected against the teeth by compressed gas (e.g., carbon dioxide).
(iii) Spittoon mouth rinsers - - - - - 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 (I) 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).

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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.
(B) Special instruments and appliances, such as- - - - - 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- - - - -milk fever in cows.
(2) Instruments and appliances for castration- - - - - ovariotomes, etc.
(3) Instruments and appliances for porturition- - - - -mechanical calfing aids, etc.
(4) Miscellaneous instruments: artificial inseminators; tail-dockers; horn-cutters; - - - 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 shearing tools

(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- - - - - electrocardiograms).
(ii) Phonocardiographs - - - - - electro-cardiographs).
(iii) Cardioscopes - - - - - phonocardiograms).
(iv)Rheocardiographs - - - - the functioning of the heart).
(v) Electroencephalographs (for examination of the brain).
(vi)Electrosphygmographs (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. - - - -
(3) Iono-therapy apparatus used to administer active medicaments - - - - -an electric current.
(4) Diathermy apparatus to treat certain diseases which require- - - -, 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- - - - - electrocoagulators.
(8) Actinotherapy apparatus. - - - - - with reflectors.
(9) Artificial incubators for babies - - - -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.

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Subheading Explanatory Notes.

Subheading 9018.12

This subheading covers electro-diagnostic ultrasonic scanning apparatus- - - - of the tissues.

This method of body scanning is used for examining the foetuses 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 - - - - - - image of bone-marrow and tissue.

The electro-diagnostic magnetic resonance imaging apparatus of this subheading consists of - - - - - by means of liquid helium.

Hydrogen was chosen - - - - - for example, sodium or phosphorus.

Subheading 9018.14

The electro-diagnostic apparatus of this subheading is used to - - - -and, above all, the gamma camera.

These nuclear scanners require giving the patient- - - - - -radio-isotope is absorbed.

A video picture is produced by automatic data processing machine - - - - function of the organ concerned.

An example of scintigraphy 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).

11. On going through the above, we find that Tariff Heading 9018 includes various instruments/ appliances such as: (i) instruments and appliances for human medicine or surgery such as needles, lancets, surgical knives, scalpels, catheters, syringes, surgical staplers etc. (ii) Special diagnostic instrument and apparatus such as sthetoscopes, sphygmomanometers, tensiometers, oscillometers etc. (iii) opthalmic instruments viz. surgical instruments, diagnostic instruments, orthoptic apparatus, auriscopes, pharyngeal or oesophagal instruments etc. (iv) dental instruments and appliances. (v) veterinary instruments and appliances. (vi) general purpose instruments. (vii) scientigraphic apparatus. (vii) electro-diagnostic apparatus etc. We do not find any mention therein of the products of the applicant which appear to be medical/surgical furniture as discussed earlier. Further, as per HSN notes to Tariff Heading 9018, this heading does not cover "***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***). It also suggests that medical or surgical furniture is covered under Tariff Heading 9402. Thus, we find that all the products of the applicant viz. motorized surgeon's chairs, doctor's sitting stools, ophthalmic instrument tables, ophthalmic refraction chair units, eye operating tables, and ophthalmic instrument trolleys fall under the excluded category of Tariff Heading 9018 as per the relevant HSN notes. We therefore, find and hold that the medical/surgical furniture of the applicant do not fall under Chapter 90 OR Tariff Heading 9018 of Chapter 90 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). Further, since the HSN notes to Tariff Heading 9018 itself suggests Tariff Heading 9402 for medical and surgical furniture and since the applicant themselves have suggested Chapter 94 as an alternative heading for their products, a reference to Chapter 94 of the Customs Tariff Act, 1975 becomes obligatory. On going through the said Chapter, we find that Tariff Heading 9402 covers medical, surgical, dental or veterinary furniture. Chapter Notes to Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), Tariff Heading

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9402 as appearing in the Customs Tariff Act, 1975 as well as HSN notes to Heading 9402 are reproduced here below:

Chapter Notes to Chapter 94 as appearing in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

CHAPTER 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like; prefabricated building

NOTES:

1. This Chapter does not cover:
(a) pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
(b) mirrors designed for placing on the floor or ground [for example, cheval-glasses (swingmirrors)] of heading 7009;
(c) articles of Chapter 71;
(d) parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 8303;
(e) furniture specially designed as parts of refrigerating or freezing equipment of heading 8418; furniture specially designed for sewing machines (heading 8452);
(f) lamps or light sources and parts thereof Chapter 85;
(g) furniture specially designed as parts of apparatus of heading 8518 (heading 8518), of headings 8519 or 8521 (heading 8522) or of headings 8525 to 8528 (heading 8529);
(h) articles of heading 8714;
(ij) dentists' chairs incorporating dental appliances of heading 9018 or dentists' spittoons (heading 9018);
(k) articles of Chapter 91 (for example, clocks and clock cases);
(l) toy furniture or toy, luminaires and lighting fittings (heading 9503), billiard tables or other furniture specially constructed for games (heading 9504), furniture for conjuring tricks or decorations (other than lightings strings) such as Chinese lanterns (heading 9505) or.
(m) monopods, bipods, tripods and similar articles (heading 9620).

2. The articles (other than parts) referred to in headings 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground.
The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:
(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;
(b) seats and beds.

3. (A) In headings 9401 to 9403 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.
(B) Goods described in heading 9404, presented separately, are not to be classified in heading 9401, 9402 or 9403 as parts of goods.

4. For the purposes of heading 9406, the expression —prefabricated buildings‖ means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Prefabricated buildings include "modular building units" of steel, normally presented in the size and shape of a standard shipping container, but substantially or completely pre-fitted internally. Such modular building units are normally designed to be assembled together to form permanent buildings.

Tariff Heading 9402 as appearing in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

9402 MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES

9402 10 - Dentists', barbers' or similar chairs and parts thereof:
9402 10 10 --- Dentists' chairs and parts thereof
9402 10 90 --- Other

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9402 90 - Other :
9402 90 10 --- Hospital beds with mechanical fittings
9402 90 20 --- Parts
9402 90 90 --- Other

HSN Notes to Tariff Heading 9402:

94.02- Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.
9402.10 -Dentists', barbers' or similar chairs and parts thereof
9402.90 - Other

(A) MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE
This group includes:
(1) Operating tables for general or specialised surgery, designed to enable the patient to be placed in the position required for different operations by adjusting, inclining, rotating or raising the table.
(2) Special orthopaedic tables for complex operations (e.g., on the hips, shoulders, spinal colmm1).
(3) Vivisection and similar tables for animals, frequently equipped with restraining apparatus.
(4) Tables, table-beds and the like for clinical examinations, medical treatment, massage, etc.; beds and seats, e.g., for obstetrical, gynaecological, urological, cystoscopical, etc., examinations or operations, or for use in ear, nose, throat or eye treatment. *It should, however, be noted that the heading excludes tables and seats specialised for X-ray work, etc. (heading 90.22).*
(5) Special seats for doctors and surgeons.
(6) Confinement beds (sometimes called birthing beds), usually consisting of a lower part with a basin which slides under the upper pati.
(7) Mechanical beds for raising injured or sick persons without shaking, or for giving them hygienic attention without moving them.
(8) Beds with hinged mattress-supports specially designed for therapeutic treatment of pulmonary tuberculosis or other diseases.
(9) Beds combined with splints or other dislocation or fracture appliances and the like. However, when such equipment is of a type designed to be simply attached to, but not fixed to the bed, it falls in heading 90.21; beds without the mechanism fall in heading 94.03.
(10) Stretchers and trolley-stretchers for moving patients inside hospitals, clinics, etc. Carriages used to carry disabled persons in the street are excluded (Chapter 87).
(11) Small tables, table-cupboards and the like, whether or not on wheels (trolleys), of a type specially designed for instruments or bandages, medical or surgical supplies or anaesthetic equipment; instrument sterilising trolleys; *special disinfection wash-basins, self-opening sterile dressing boxes (generally on wheels) and waste bins for soiled dressings (whether or not on wheels); bottle-holders, irrigator or douche carriers and the like, whether or not on pivoting castors; special instrument or dressing cabinets and cases.*
(12) Dentists' chairs (including anaesthetising chair-beds) not incorporating dental appliances of heading 90.18, with mechanisms (usually telescopic) for raising as well as tilting and sometimes turning on a centre column, whether or not fitted with equipment such as lighting fittings. Dentists' spittoon mouth rinsers, whether or not on a base or stand, and dentists' chairs incorporating dental appliances of heading 90.18, are excluded (heading 90.18). It should be noted that this group is restricted to furniture of a type specially designed for medical, surgical, dental or veterinary use; furniture for general use not having such characteristics is therefore excluded.

(B) BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS
This group includes barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements. It should, however, be noted that the heading excludes piano stools, mechanical type rocking-chairs, swivel chairs, etc. (heading 94.01).

(C) PARTS
Parts of the foregoing articles are classified in this heading provided they are recognisable as such patis. These parts include:
(1) Articles of a kind specially designed for fixing to operating tables to immobilise patients (such as shoulder, leg or thigh grips, leg supports, immobilising head-rests, arm or thorax supports and the like).
(2) Certain clearly identifiable parts of dentists' chairs (e.g., head-rests, back pieces, foot-rests, arm-rests, elbow-rests, etc.).

11.1 On going through the HSN notes to Tariff Heading 9402, we find that it covers a wide range of products/ articles pertaining to medical, surgical, dental and veterinary furniture such as (i) operating tables for general or specialized surgery, tables, table-beds and the like for clinical examinations, medical treatment, massage, etc. (ii) beds and seats, e.g., for obstetrical,

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gynaecological, urological, cystoscopical, etc., examinations or operations, or for use in ear, nose, throat or eye treatment. (iii) special orthopaedic tables for complex operations, tables, table-beds and the like for clinical examinations, medical treatment, massage etc. (iv) special seats for doctors and surgeons. (v) small tables, table-cupboards and the like, whether or not on wheels (trolleys), of a type specially designed for instruments or bandages, medical or surgical supplies or anaesthetic equipment. (vi) instrument sterilising trolleys, mechanical beds for raising injured or sick persons, stretchers and trolley-stretchers for moving patients inside hospitals, clinics, etc. A plain comparison of the products of the applicant viz. motorized surgeon's chairs, doctor's sitting stools, ophthalmic instrument tables, ophthalmic refraction chair units, eye operating tables, and ophthalmic instrument trolleys with the above list of products/articles specified in the HSN notes to Tariff Heading 9402 clearly indicates that the above products of the applicant are undoubtedly covered under Tariff Heading 9402. On a plain comparison of the products of the applicant with the various sub-headings under Tariff heading 9402, we find that the products such as motorized surgeon's chairs, doctor's sitting stools and ophthalmic refraction chair units would be aptly classifiable under sub-heading 94021090 of Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) whereas the remaining products such as eye operating tables/surgical tables, ophthalmic instrument trolleys and ophthalmic instrument tables would be rightly classifiable under sub-heading 94029090 of Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

12. In view of the above discussions, we find and hold that the applicant's products viz. motorized surgeon's chairs, doctor's sitting stools and ophthalmic refraction chair units are classifiable under sub-heading 94021090 of Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) whereas the remaining products such as eye operating tables/surgical tables, ophthalmic instrument trolleys and ophthalmic instrument tables are classifiable under sub-heading 94029090 of Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

13. Having decided the classification of the products of the applicant, 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 of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

Schedule II – 9%

S. No.	*Chapter/Heading/Sub heading/ Tariff item*	*Description of goods*
(1)	(2)	(3)
611.	*9402*	*Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.*

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14. On going through the aforementioned Notification, we find that Entry No.611 of Schedule II of Notification No.09/2025-Central Tax (Rate) covers heading 9402 which reads as *"Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles"* wherein GST rate is 18% (9% CGST + 9% SGST). Hence, we find and hold that the applicant's products viz. motorized surgeon's chairs, doctor's sitting stools and ophthalmic refraction chair units, eye operating tables/surgical tables, ophthalmic instrument trolleys and ophthalmic instrument tables are covered under Entry No.611 of Schedule II of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and are liable to GST at the rate 18% (9% CGST + 9% SGST).

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

RULING

Question-1. What is the correct HSN classification under the Goods and Services Tax law for the ophthalmic medical equipment and specialized medical furniture manufactured and supplied by the applicant?

Answer-1: The applicant's products viz. motorized surgeon's chairs, doctor's sitting stools and ophthalmic refraction chair units are classifiable under sub-heading 94021090 of Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) whereas the remaining products viz. eye operating tables/surgical tables, ophthalmic instrument trolleys and ophthalmic instrument tables are classifiable under sub-heading 94029090 of Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) for the reasons discussed in paras supra.

Question-2. What is the applicable GST rate on the supply of such products?

Answer-2: The applicant's products are covered under Entry No.611 of Schedule II of Notification No.09/2025- Central Tax (Rate) dated 17.09.2025 and are liable to GST at the rate 18% (9% CGST + 9% SGST) for the reasons discussed in paras supra.

(Sushma Vora)
Member (SGST)

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(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 29/10/2026