

F. No. 60/1/08-CX-1  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

New Delhi, dated the 20<sup>th</sup> October, 2009

To  
The Chief Commissioner, LTU (All)  
  
The Chief Commissioner of Central Excise (All)  
  
The Chief Commissioner of Customs (All)  
  
The Director Generals (All).

**Subject: - Classification of Textile quilted products like Quilts, Quilted bed spreads, etc.- reg.**

Reference has been received from Trade seeking clarification regarding classification of Quilts and Quilted bed spreads. These are ready to use products. The process of manufacture of these products is that between two layers of fabrics, a layer of cotton/synthetic fabric, etc is placed and thereafter, it is stitched and converted into made-ups and articles of bedding. The general practice as per the trade has been to classify the products under chapter 5811. However, practice at some places has been to treat these products as classifiable under chapter 94.

2 The matter has been examined by the Board. The HSEN to Chapter Heading 5811 reads as follows:

*' These materials are commonly **used in the manufacture** of quilted garments, bedding or bedspreads, mattress pads , clothing, curtains, place-mats, underpads (silencers) for table linen etc.*

*The heading does not cover:*

*a Plastic sheets quilted, whether by stitching or heat sealing to a padded core (generally Chapter 39);*

*b Stitches or quilted textile products in which the stitches constitute designs giving them the character of embroidering;*

***c Made up goods of this Section;***

***d Articles of bedding or similar furnishing of Chapter 94 padded or internally fitted.'** (emphasis supplied).*

The made up goods are defined by Section Note 7 of Section XI.

In this context, the term 'used in the manufacture' is important to note. It means that heading 5811 covers only materials which are further used in making of quilted final products like bedding or bedspreads. Further HSEN to this Chapter Heading also state that the heading does not cover made up goods of this Section (Section Note 7) and articles of bedding or similar furnishing of Chapter 94 which are padded or internally fitted. Thus, the articles of bedding and furnishing fall in Chapter 94.

3.1 The Heading 9404 covers the final finished products like quilts and other articles of bedding and furnishing. The HS explanatory notes to Chapter 9404 further clarify that the heading covers:

*' A Mattresses supports,...*

*B Articles of bedding and similar furnishing which are sprung or stuffed or internally fitted with any material (cotton, wool, horsehair, down, synthetic fibers etc or are of cellular rubber or plastics (whether or not covered with woven fabrics, plastics, etc). For example:*

1. *Mattresses, including mattresses with a metal frame:*

1. *Quilts and bedspread ( including counterpanes and also quilts for baby - carriages) eiderdowns and duvets (whether of down or any other filling/mattress protectors ,bolsters,Pillows/cushions, pouffes, etc'*

3.2 Quilts, Quilted bedspread etc are articles of bedding and are covered under the Explanation (B) (2) as mentioned above.

4 From the above discussion, it is seen that what is covered by the Heading 5811 is the Quilted Textile Products which are further used in the manufacture of quilts, quilted bedspreads, etc. But the quilted bedspread or quilts may be correctly classified under 9404. Thus the benefit of the Notification No.30/2004 is not available to quilts, quilted bedspreads etc.

Yours faithfully,  
(Madan Mohan)  
Under Secretary to the Government of India