
	<p>सीमाशुल्क अग्रिम विनिर्णय प्राधिकरण</p> <p><b>Customs Authority for Advance Rulings</b></p> <p>नवीन सीमाशुल्क भवन, बेलाई इस्टेट, मुंबई - ४००००९</p> <p><b>New Custom House, Ballard Estate, Mumbai - 400 001</b></p> <p><b>E-MAIL: cus-advrulings.mum@gov.in</b></p>	
---	---	---

F.No. CAAR/CUS/APPL/222/2025-O/o Commr-CAAR-Mumbai दिनांक/Date: 25.03.2026  
DIN: 20260377OS000000C7E8

Ruling No. & date	CAAR/Mum/ARC/168/2025-26 dated 25.03.2026
Issued by	Prabhat K. Rameshwaram, Customs Authority for Advance Rulings, Mumbai
Name and address of the applicant	Rashi Peripherals Limited, Ariisto House, 5th Floor, N.S.Phadke Road, Andheri East, Mumbai, Maharashtra 400069. {Email: sachin.naik@rptechindia.com}
Concerned Commissionerate	The Pr. Commissioner of Customs (Import), Air Cargo Complex, Sahar, Andheri East, Mumbai – 400099.

**ध्यानदीजिए/ N.B.:**

- सीमाशुल्क अधिनियम, 1962 की धारा 28I की उप-धारा (2) के तहत किए गए इस आदेश की एक प्रति संबंधित को निःशुल्क प्रदान की जाती है।

A copy of this order made under sub-section (2) of Section 28-I of the Customs Act, 1962 is granted to the concerned free of charge.

- इस अग्रिम विनिर्णय आदेश के खिलाफ कोई भी अपील ऐसे निर्णय या आदेश के संचार की तारीख से 60 दिनों के भीतर संबंधित क्षेत्राधिकार के उच्च न्यायालय के समक्ष की जाएगी।

Any appeal against this Advance Ruling order shall lie before the **High Court of concerned jurisdiction**, within 60 days from the date of the communication of such ruling or order.

- धारा 28-I के तहत प्राधिकरण द्वारा सुनाया गया अग्रिम विनिर्णय पाँच साल तक या कानून या तथ्यों में बदलाव होने तक, जिसके आधार पर अग्रिम विनिर्णय सुनाया गया है, वैध रहेगा, जो भी पहले हो।

The advance ruling pronounced by the Authority under Section 28 - I shall remain valid for five years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier.

- जहाँ प्राधिकरण को पता चलता है कि आवेदक द्वारा अग्रिम विनिर्णय धोखाधड़ी या तथ्यों की गलत बयानी द्वारा प्राप्त किया गया था, उसे शुरू से ही अमान्य घोषित कर दिया जाएगा।

Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.



## अग्रिम विनिर्णय / Advance Ruling

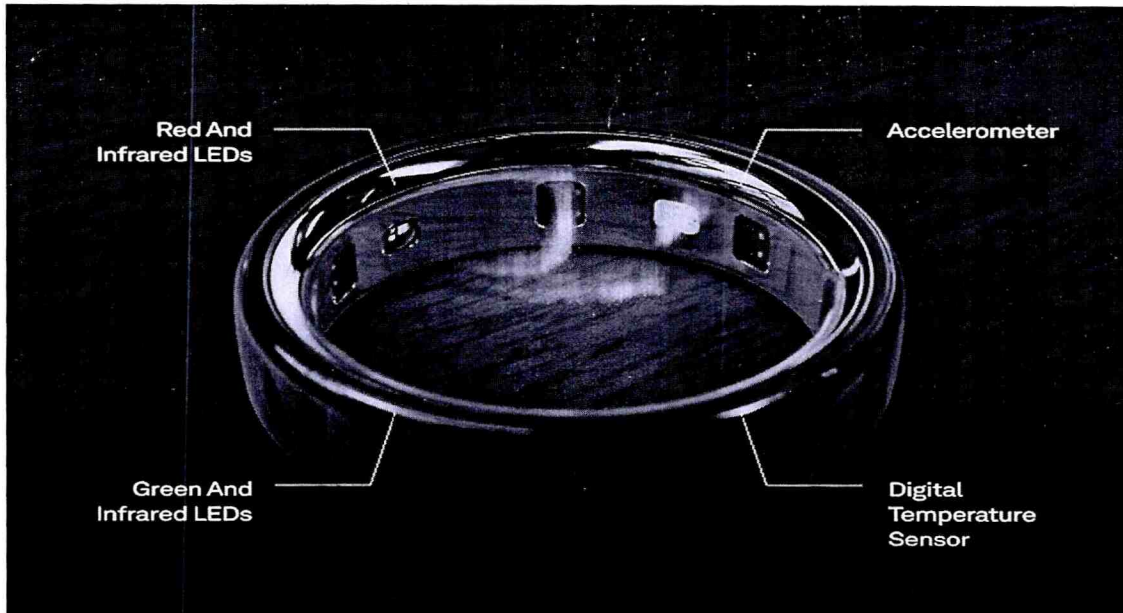
Rashi Peripherals Limited (having IEC No. 0389007285) and hereinafter referred to as 'the applicant', in short) filed application (CAAR-1) for advance ruling before the Customs Authority for Advance Rulings, Mumbai (CAAR in short). The said application was received in the secretariat of the CAAR, Mumbai on 30.12.2025 along with enclosures in terms of Section 28H (1) of the Customs Act, 1962 (hereinafter referred to as the 'Act' also). The applicant is seeking advance ruling on the classification of classification of 'Oura Health ring / Smart Ring' and 'Sizing Kit' under CTI 90318000/90319000 of the Customs Tariff Act, 1975.

2. Rashi Peripherals Limited (hereinafter referred to as “**Applicant**”) is a company registered under the Companies Act, 2013. The Applicant is one of India’s leading national distribution partners for global technology brands in the Information and Communication Technology industry and offers comprehensive value-added services including pre-sales, solution design, techno-commercial assistance, marketing services, credit solutions, and warranty management services.

2.1 The Applicant is now proposing to import ‘Oura Health ring / Smart Ring’ (hereinafter referred to as “**product**” or “**Ring**”) and 'Sizing Kit'.

### About the product

i. ‘Oura Health ring/Smart Ring’ is a non-invasive, wearable health and wellness device made from titanium and designed in the form of a finger ring. The product image is extracted below:



ii. The product uses advanced sensors like Accelerometer, digital temperature sensor, green/red/infrared LEDs for Photoplethysmography (“**PPG**”)/SpO2 to collect

physiological data continuously. This data is analyzed to provide insights and scores via a mobile application, tracking over 30 biometrics including sleep stages, heart rate variability, skin temperature variations, and other activities. The product is designed to be worn on the fingers, which are rich in quantity of blood vessels and allow for an optimized reading of these parameters.

iii. The product is very small in size and does not have a display. In order to see any data captured by the smart ring, one will have to do so via a mobile application, connected to the product using Bluetooth technology. The battery of the product is charged with the help of a ring size specific charging docket.

## 2.2 Functioning and features of the product

i. The product allows the customer to measure and track their activities like sleep, stress, heart health and menstrual cycle, without any intervention of medical practitioner. The sensors present in the product will be continuously tracking the key metrics of the customer and is also able to detect any illness based on the changes in the body temperature and heart rate.

ii. The product measures various parameters based on which the tasks are performed. The parameters measured by the product are:

Category	Parameters measured
Sleep and Rest	<ul style="list-style-type: none"> <li>• Sleep timing and quality</li> <li>• Nighttime movement</li> <li>• Sleep regularity</li> <li>• Sleep stages</li> <li>• SpO2</li> </ul>
Activity and Fitness	<ul style="list-style-type: none"> <li>• Calories burned</li> <li>• Step count</li> <li>• Activity level</li> <li>• Distance</li> <li>• Average pace</li> <li>• Average heart rate</li> </ul>
Women's Health	<ul style="list-style-type: none"> <li>• Temperature trends</li> <li>• Fertile window</li> <li>• Cycle day</li> <li>• Cycle phase</li> <li>• Period prediction</li> </ul>

## 2.3 Details pertaining to the sensors

To perform the above-mentioned tasks related to health and fitness tracking, the product comprises of various sensors, which help the product to effectively measure all the different



parameters and then the user can see the personalised insights on the application connected with the product. The various sensors are:

- a. **18-path multi-wavelength PPG:** Red and infrared LEDs measure blood oxygen levels (SpO2) while you sleep. Green and infrared LEDs track heart rate (HR) and heart rate variability (HRV) 24/7, as well as respiration rate during sleep.
- b. **Digital temperature sensor:** Measures skin temperature variations for early signs of sickness, menstrual cycle tracking, and recovery insights.
- c. **3D accelerometer:** Monitors movement and activity 24/7, capturing steps, exercise intensity, and nighttime restlessness.

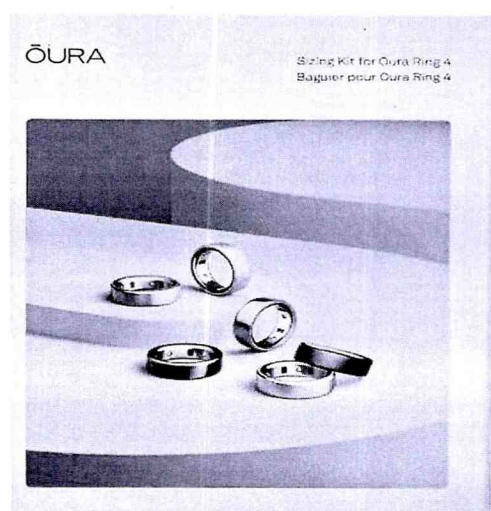
#### 2.4 Bluetooth Connectivity

The product has Bluetooth technology for connecting to any other Bluetooth enabled device in order to use the application which displays the data collected by the product. The Bluetooth technology in the product is only active during a small portion of each day which is less than 1% of the time. Data is transmitted continuously only when the product syncs with the app and during firmware updates.

The product does not have any capability to connect to the internet and does not have any signal of its own and accordingly, for the firmware update it has to connect with another device and then it updates via the Application. Further, the limit for Specific Absorption Rate for a device such as Smart ring is 2.0 W/kg for head and body, and the product's SAR level is just 0.0003 W/kg. In other words, the electromagnetic field levels of the product are about 3,000times lower than a typical smartphone.

#### 2.5 About the Sizing Kit

The 'Sizing Kit' is a ring-shaped product used to determine the most suitable ring size for the customer. It is meant to be purchased before the purchase of the Ring, to determine the accurate size of the Ring to be purchased. Picture of Sizing Kit is reproduced below:



The Sizing Kit contains 12 different sizes of ring from ring size 4-15. Customer should wear any suitable ring for 24 hours to find the most comfortable fit. As finding a perfect size is very crucial for the effective working of the Ring. The Sizing Kit does not have any other feature, neither contains any sensor and cannot be used in any other way. It is only meant to be purchased before purchasing the product and then find a perfect fit. Further, even the packaging of the Sizing Kit makes it very clear that it is only compatible with the product. The Sizing Kit is not compatible even with the previous generation of Oura ring.

Based on the size which the Customer finds appropriate, he can place an order for the Ring. The cost of the sizing kit is in range of \$5-\$10. When placing an order for the Ring, the price paid for the sizing kit is subtracted and only the balance amount is to be paid by the customer.

**3. The Applicant's interpretation of laws/facts:**

**3.1 CLASSIFICATION OF OURA HEALTH RING/ SMART RING**

**The Ring is rightly classifiable under Heading 9031 in terms of GRI Rule 1**

As stated above in the facts, the product is a wellness device for monitoring various health parameters and uses various measuring sensors to collect data for such parameters. Rule 1 of the GRI states that classification of the imported products shall be determined according to the terms of the headings and any relative Section or Chapter Notes. GRI 1 is extracted below:

*"The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions."*

As the product measures various health parameters using sensors, Chapter 90 may be examined for classification. Chapter 90 of First Schedule to the Tariff pertains to "Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof".

3.2 Heading 9031 pertains to "Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors". The relevant portion of Heading 9031 from the Tariff is extracted below:

Tariff Item		Description
9031		<b>Measuring checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</b>
903110 00	-	Machines for balancing mechanical parts



9031 20 00	-	Test benches
	-	Other optical instruments and appliances:
903141 00	--	For inspecting semiconductor wafers, or devices or for inspecting photo masks or reticles used in manufacturing semiconductor devices
9031 49 00	--	Other
<b>9031 80 00</b>	-	<b>Other instruments, appliances and machines</b>
903190 00	-	Parts and accessories

3.2.1 The relevant portion of HSN Explanatory Notes to Heading 9031 is extracted below:

*“In addition to profile projectors, this heading covers measuring or checking instruments, appliances and machines, whether or not optical. It should, however, be noted that this group does not include any instruments, apparatus, etc., falling in headings 90.01 to 90.12 or 90.15 to 90.30; in particular, the following are therefore excluded:*

- (a) *Astronomical instruments of heading 90.05.*
- (b) *Microscopes (heading 90.11 or 90.12).*
- (c) *Surveying, etc. instruments and appliances of heading 90.15.*
- (d) *Instruments for measuring length, for use in the hand (heading 90.17).*
- (e) *Medical, surgical, etc., instruments and appliances of heading 90.18.*
- (f) *Machines or appliances for testing the mechanical properties of materials (heading 90.24).*
- (g) *Flowmeters, etc., of heading 90.26.*
- (h) *Instruments and apparatus for measuring and checking electrical quantities and instruments and apparatus for measuring or detecting ionising radiations of heading 90.30.*
- (i) *Automatic regulating or controlling instruments and apparatus (heading 90.32)”*

From the perusal of the Tariff Heading and the HSN explanatory notes pertaining to it, for a product to be classified under Heading 9031, it must satisfy the following conditions:

- a. It should be a measuring or checking instrument or a profile projector.
- b. It should not be included or specified anywhere else in the Chapter 90.
- c. It should not be falling under the exclusion list in terms of the HSN explanatory notes.

3.2.2 The Oura Health ring/ Smart Ring is a measuring or checking device

From a perusal of the product brochure of the product, it is clear that the product is a type of health tracker. The primary function of the product is to measure several physiological parameters of the human body with the help of various sensors like temperature sensor, PPG, accelerometer. It continuously measures and monitors the parameters like heart



rate, body temperature, body movement and when connected to a mobile application it transmits all the measured data to a device which displays it to the person who is using product.

The product does not have a display to show the data measured; it merely measures data and then sends it to the device connected via mobile application. Thereafter, the mobile application analyses the data measured by the product and gives a personalised health experiences and insights. Accordingly, it is evident that the product itself is only a device to measure the data of an individual wearing it, and the further analysis is done completely via an application.

Further, the HSN explanatory notes to Heading 9031, lists various similar sensors which are used to measure data. Hence, when similar sensors are also covered and classified under Heading 9031, the product in question which is a combination of sensors to measure health metrics of a person who wears it should also be classified under Heading 9031. The relevant extract from the HSN explanatory notes are:

*“Measuring or checking instruments, appliances and machines - These include:*

*3. Laboratory appliances of a kind used for testing fuels and in particular for measuring the octane index of Petroleum or the cetane index of diesel engine oils. This apparatus usually consists of an internal combustion engine, a dynamo, an ignition generator, heating resistors, measuring instruments (thermometers, pressure gauges, voltmeters, ammeters, etc.).*

*\*\**

*18. Apparatus for measuring or detecting vibrations, expansion, shock or jarring, used on machines, bridges, dams, etc.*

*\*\**

*25. Instruments for continuous measurement and checking of the thickness of metal sheets or strip in rolling mills, etc.”*

Hence, the product is precisely a measuring device and the first condition that the product should be a measuring or checking device is satisfied.

### 3.2.3 The Oura Health ring/ Smart Ring is not included anywhere else in the Chapter 90

Further, the product cannot be classified anywhere else in the Chapter 90 as it is neither covered by name under any Tariff Item nor it can be covered in any residuary entry of any other Heading of Chapter 90. Accordingly, this condition is also satisfied.

### 3.2.4 The Oura Health ring/ Smart Ring is not falling under the exclusion list in terms of the HSN explanatory notes.



The product is neither included in the Headings 90.01 to 90.12 or 90.15 to 90.30, nor in the specific exclusion list of the HSN explanatory notes. Accordingly, this condition is also satisfied, and the product can rightly be classified under Heading 9031. Hence, in terms of Rule 1 of GRI it can be stated that the product is rightly classifiable under the Heading 9031 as the heading squarely covers measuring device, the product is also not covered under the exclusion list of Chapter Note 1 to this Chapter.

The product in question is rightly classifiable under Heading 9031 as submitted above. Further as the product is not covered by name under the sub-Headings or Tariff Item of Heading 9031, it will be classified under the residuary Tariff Item 90318000 '*Other instruments, appliances and machines.*

### **3.3 Identical product held to be classifiable under Tariff Item 90318000 in an Advance Ruling issued to Samsung India Electronics Pvt Ltd.**

The Customs Authority for Advance Ruling, New Delhi in Advance ruling No. **CAAR/Del/Samsung/113/2024/2072402078** issued to **Samsung India Electronics Pvt Ltd**, held that "Samsung Galaxy Ring" which offers health and wellness tracking will be classified under Heading 9031 and precisely under Tariff Item 90318000, relevant extract of which is as follows:

*"5.2.4.2 Basis the perusal of the tariff description and explanatory notes to HSN 9031, it is inferred that the said entry covers: Measuring or checking instruments, appliances and machines, whether or not optical. The Oxford Dictionary defines "Measure" as (i) A quantity ascertained or ascertainable by measurement, (ii) A number assigned to a property of an entity according to well defined rules, so as to describe or represent that property objectively. In common parlance, measure means to discover the exact size, amount etc of something. Further, the word "Check" means to examine something to see if its correct, safe or acceptable. Contrary to mere ornaments of personal adornment or a communication device or instrument used by medical practitioners, the 'Samsung Galaxy Ring' is engineered for the quantification /measurement of a variety of physiological data. The primary component of 'Samsung Galaxy Unit' is the sensor array, which includes a PPG sensor, an accelerometer and a temperature sensor. These sensors are complemented by a battery that powers them and a memory module that temporarily stores the measured data. Additionally, a Bluetooth module is incorporated as an ancillary device for the transmission and reception of data to other devices such as tablet / smartphones. Consequently, it may be inferred that the essential character of the application items is embodied in the sensors responsible for the acquisition of physical information. Regarding the utility and functionality of the "Samsung Galaxy Ring", it is designed to be worn on the finger—a site rich in blood vessels—to optimize the efficiency of the PPG sensor. The sensor measures the blood flow from the capillaries, thereby calculating heart rate and oxygen saturation levels with a degree of accuracy superior to that of other*



devices. As a result, the application items not only aid in the prevention of cardiovascular diseases but also provide a comprehensive monitoring of health conditions, including body temperature and physical activity. The purpose of the subject 'Samsun Galaxy Ring' is to measure and verify health-related metrics. Therefore, it is asserted that the component conferring the essential character upon the application product is the sensor, by virtue of its pivotal role. The sensor is tasked with measuring the user's blood flow, oxygen saturation, body temperature, among other health indicators, while the remaining components serve to facilitate the measurement of healthcare information.

5.2.4.3 Further, in this regard, attention is invited to the American Custom Ruling, in the case of Samsung Electronics America, Inc., Case No. N3405I0, ruling dated 10-06-2024 wherein the issue of classification of 'Samsung Galaxy Ring' came into consideration. Here, it is pertinent to note that the issue in the above Ruling was exactly the same as in the instant case, pertaining to classification of 'Samsung Galaxy Ring', a wearable smart device that lacks a display and uses Bluetooth to track and monitor health, fitness, and sleep data. The relevant extract of the ruling has been reproduced below for ease of reference;

"Inasmuch as no one component imparts the essential character to the subject composite item, GRI 3(b) does not apply. It is the opinion of this office that the communication ability in heading 8517, HTSUS, and tracking of the heart rate and steps in heading 9029, HTSUS, merits equal consideration to die accelerometer in heading 9031, HTSUS. Therefore, classification will be determined based on the competing heading that occurs last in numerical order. GRI 3(c) noted. Accordingly, as you suggest in your letter, the applicable subheading for t/ie Samsung Galaxy Smart Ring will be 9031.80.8085, HTSUS. which provides for "Measuring and checking instruments, appliances and machines, not specified or included elsewhere in this chapter, profile projectors; parts and accessories thereof: Other instruments, appliances and machines: Other: Other. " The rate of duty will be free. The American Authority, after considering all the features and functions of the 'Samsung Galaxy Ring', held that 'Samsung Galaxy Ring' would be classified as "Other instruments, appliances and machines under the Sub- Heading 9031.80".

5.2.4.4 Reliance can also be placed on American Customs Ruling number N209995 dated 30-12-2012 requested by LG Electronics for their activity trackers, which were imported from South Korea. These devices are designed to be worn on the wrist or belt and are primarily used to track physical activities. They utilize a 3-axis accelerometer to measure steps, estimate the distance travelled, and calculate energy expenditure (calories burned). Unlike devices that focus on time, these trackers emphasize cumulative activity and additionally, they also transfer the recorded data to other electronic devices, such as laptops, in the aforementioned case, the American Authority had classified the LG Electronics 'activity trackers' under the Harmonized



Tariff Schedule of the United States (HTSUS) under subheading 9031.80.8085, which pertains to miscellaneous measuring or checking instruments.

5.2.4.5 Furthermore, American Custom Ruling, in the case of Under Armour, Case no. N240358, dated 29-04-2013, has held that performance management system would be classified under HTSUS 9031.80.8085. The subject item in the aforementioned case consisted of a module that measured the user's accelerations and heart rate and it is secured to the user with a chest strap. The data collected by the module are transmitted via radio to either an Under Armour watch or to an iPad or similar device equipped with the corresponding Under Armour app. Under the aforementioned case, the Authority held that "The applicable subheading for the module with chest strap sold together and the module as a separate unit will be 9031.80.8085. Harmonized Tariff Schedule of the United States (HTSUS), which provides for "other" Measuring or checking instruments, appliances and machines, not specified or included elsewhere in

\*\*\*

5.6.5 In the matter of classifying the 'Samsung Galaxy Ring', addressing a product that embodies a composite of functions, none of which singularly imparts an essential character to the device. The 'Samsung Galaxy Ring' integrates various components that collectively contribute to its multifunctionality, without any one component dominating in terms of defining the product's nature. GRI 3(c) clearly stipulates that when the essential character of a composite good is indeterminable, the classification should be based on the heading that appears last in numerical order among those headings that are equally valid for consideration. Assuming that both headings are equally applicable to the 'Samsung Galaxy Ring', it is in accordance with GRI 3(c) that the 'Samsung Galaxy Ring' should be classified under heading 9031 since heading 9031 follows heading 8517 in numerical order. This classification aligns with the rules of customs tariff interpretation and accurately reflects the composite nature of the 'Samsung Galaxy Ring', without recognising one function over another."

The product in question in the present application, is almost identical to the product considered by the advance ruling. The similarities between the products are as below:

<b>Feature</b>	<b>Samsung Galaxy ring</b>	<b>Product in question</b>
Product form	Ring shaped to be worn in finger	Ring shaped to be worn in finger
Sensors	Accelerometer, temperature sensor, PPG	Accelerometer, digital temperature sensor, green/red/infrared LEDs for PPG/SpO2
Key Metrics Tracked	Activity, heart rate (continuous), sleep stages/score, skin temperature, blood oxygen (SpO2), energy score, snoring hours	Activity, heart rate (continuous), sleep stages/score, body temperature, blood oxygen (SpO2), readiness/activity score, stress resilience



Connectivity	Bluetooth and NFC	Bluetooth
Compatibility	Connects with Samsung Health App to give personalised health insights	Connects with Oura health App to give personalised health insights and also open for 3 <sup>rd</sup> party App integration

Accordingly, the Advance ruling classifying an identical product under Tariff Item 90318000, is squarely applicable to the product currently in question, as all the relevant features and sensors of the product in question are same as of the 'Samsung Galaxy Ring'.

### **3.4 Cross rulings for similar products, classifying them under Heading 9031**

Classification of similar fitness trackers has been determined under Heading 9031 by various US cross rulings. The rulings are as follows:

Sl. No.	Cross Ruling No. & date	Particulars
1.	N340510 dated June 10, 2024	Samsung Galaxy Smart Ring were classified under 9031.80.8085 HTSUS, relying on Rule 3(c) of GRI.
2.	N348181 dated April 30, 2025	Smart Ring with various sensors were classified under 9031.80.8085 HTSUS.
3.	N209995 dated March 30, 2012	Activity trackers which have a 3-axis accelerometer to measure steps were classified under 9031.80.8085 HTSUS
4.	N240358 dated April 29, 2013	Module which measures the accelerations and the heartbeats of the user were classified under 9031.80.8085 HTSUS

In view of the above, a fitness tracker consisting of various sensors and not containing a screen have been classified under Heading 9031. Accordingly, the present product should also be classifiable under Heading 9031.

### **3.5 The product is not classifiable under Heading 8517**

The product in question measures data and uses Bluetooth connectivity to share the data to a mobile application. Therefore, question may arise with respect to classification of the product under Heading 8517. The product in question is not designed to transmit the data; it just has a Bluetooth connectivity to transfer the data which is measured. The connectivity feature for transmitting is not the primary and essential feature but is just to aid the primary feature i.e. measuring of various health metrics.

3.5.1 Furthermore, Heading 8517 falls under Section XVI of the Tariff. The relevant portion of Section XVI is extracted below:

*"SECTION XVI*



*MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES*

*NOTES :*

*1. This Section does not cover:*

*\*\*\**

*(m) articles of Chapter 90;”*

Accordingly, when the product is classifiable under Heading 9031 as submitted above, in terms of the Section Note 1(m) to Section XVI the same cannot be classified under Heading 8517. It is pertinent to note that similar exclusion does not exist under Chapter 90, i.e. Chapter 90 does not exclude goods covered under Chapter 85 or Section XVI. Therefore, it is clear that classification under Chapter 90 prevails over Chapter 85. Thus, the product clearly falls outside the purview of Heading 8517, and is correctly classifiable under Heading 9031.

3.5.2 In the CAAR ruling of Samsung India (Supra), the court has dealt with an identical product and has held that it will not be classifiable under Heading 8517. Relevant portion of the ruling is extracted below:

*“5.2.2.3 Tariff heading 8517 delineates the classification of devices that are designed for wireless transmission and reception. In accordance with Classification Opinion 3-2223, dated August 13,2015, devices such as smartwatches that facilitate the use of smartphone functions—including the management of calls, messages, and outgoing communications—are recognized to possess communication as (heir intrinsic characteristic. Consequently, such devices have been duly classified under tariff heading 8517.*

*5.2.2.4 In the instant case, it is imperative to note that while the 'Samsung Galaxy Ring' is equipped with communication functionalities such as Near Field Communication (NFC) and Bluetooth Low Energy (BLE), it does not possess the capability to perform integral communication functions associated with smartphones, such as placing calls, managing message counts, or sending messages. Further, the 'Samsung Galaxy Ring' is also incapable of utilizing data from the smartphone. Therefore, it can safely be deducted that the 'Samsung Galaxy Ring', although capable of ancillary functions such as transmitting measured physical information to smartphones and providing location services, does not exhibit communication as its intrinsic characteristic to an extent that would warrant classification under tariff heading 8517.*



Department in the above ruling had suggested classification of the product under Heading 8517 basis exemption Notification No. 57/2017- Customs dated 30.06.2017 which covered smart rings under Heading 8517. The Customs Authority for Advance Ruling held that classification cannot be basis an exclusion list in an exemption notification, and that classification of the product should only be done on merits. The relevant extract of the same is as follows”

*“5.7 It is provided that classification cannot be decided on the basis of Exemption Notification. The Port Commissionerate had relied upon the aforesaid exemption entry in serial No.20 of the notification No.57/2017-Customs dated 30.06.2017 as amended by notification No. 17/2024-Customs dated 14.03.2024, and concluded that such entry covers in its ambit the 'smart rings' being a part of or belonging to the category of smart wearable devices. The Port has concluded that the Samsung Galaxy Ring has all functions of a machines for the reception conversion and transmission or regeneration of voice images or other data and therefore classifiable under CTH 8517. In response, the Applicant has argued that 'Samsung Galaxy Ring' is not a machine for the reception, conversion, and transmission or regeneration of voice, images or other data, but would be classified as 'Measuring or checking instruments, appliances and machines' under CTH 9031.*

*5.7.1 On careful perusal of the above exemption entry, it is inferred that the government had provided concessional rate of basic customs duty of 10% on all products covered under the scope of tariff item 8517 6290 or 8517 6990, except for certain excluded products specified therein. The applicant has submitted that the exemption notification in question does not, in itself, offer direct guidance for the classification of goods. The notification's primary purpose is to outline the conditions under which certain goods may be exempt from duties or taxes, rather than to serve as a definitive source for determining the classification of those goods under the customs tariff headings. It is a well-established principle that exemption notifications must be construed strictly. The language of the notification needs to be interpreted without adding or subtracting words, and its scope should not be expanded beyond what is explicitly stated. In the present case, the notification provides for exemptions under specific conditions but does not explicitly dictate the classification of goods. Therefore, while the exemption notification may indirectly influence the classification process by providing context or by highlighting certain characteristics of goods that could be relevant for classification, it is not a determinative instrument for classification per se. The classification should be based on the legal texts of the tariff, including the Section and Chapter Notes, and the GRI of the Harmonized System, rather than on the provisions of an exemption notification.*

*\*\*\**

*5.8 In light of the aforesaid submissions, it is can be summed up that the exemption notification cannot be used as a primary tool for the classification of goods and that the classification should be determined based on the appropriate legal framework and interpretative rules governing customs tariffs.”*



It is submitted that the above-mentioned ratio is squarely applicable to the present case. Accordingly, it can be concluded that the product is not classifiable under Heading 8517.

**3.6 Even by application of GRI Rule 3, the product is rightly classifiable under Heading 9031 and not under Heading 8517**

Without prejudice to the submissions made above, the product comprises of different components. Hence, it can be termed as a composite good in terms of Rule 3 of GRI. Accordingly, reference is being made to Rule 3 of GRI which deals with goods classifiable in two or more headings:

3. When by application of Rule 2 (b) or for any other reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows :
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
  - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

**3.6.1 The product is classifiable under Heading 9031 in terms of Rule 3(a) of the GRI**

Rule 3(a) of GRI deals with the goods which are classifiable under two or more headings and states that such goods will be classified under the Heading which gives the most specific description and not the one which gives a general description of the product.

The product in question can be rightly described as a measuring device. Further, the product brochure also refers it as a health tracker. The function of a health tracker is to measure various health parameters with the help of sensors contained in it and then provide that information to the person wearing it. The Heading 9031 rightly and very specifically includes the product in question, as the primary and dominant function of the product is to measure the health metrics of a person by using the sensors present in it.

**3.6.2 The product is classifiable under Heading 9031 in terms of Rule 3(b) of the GRI**



Further, in terms of the HSN explanatory note I of Rule 3 of GRI, if a product cannot be classified in accordance with Rule 3(a) then Rule 3(b) of is to be considered for classifying such product:

Accordingly, without prejudice to the above made submissions, reliance is being also placed on Rule 3(b) of GRI that deals with the composite goods consisting of different materials or made of different components, which are put up in sets for retail sale and are likely to be classifiable in two or more headings. Such goods shall be classified in terms of the component which gives them their essential character.

The product is a composite good and the essential character of the product is embedded in the sensors, as the consumers buy the product to track their health and fitness. Such tracking is only possible with the help of sensors present in the device which measure the metrics. Accordingly, sensors play the pivotal role in the working of the product and other function are just facilitative in nature. The Bluetooth module which gives the product communication and data transmission capabilities are just facilitative to the primary function that is measuring. Hence, the essential character of the product cannot be determined in terms of the transmission capabilities and the product cannot be classified under Heading 8517. Hence, the product in question is classifiable under Heading 9031 in terms if Rule 3(b) of GRI and not under Hedeng 8517.

3.6.3 The product is classifiable under Heading 9031 in terms of Rule 3(c) of the GRI

Further, Rule 3(c) of GRI deals with the classification of composite goods when they are not classifiable in terms of Rule 3(a) and 3(b) of GRI, Rule 3(c) of GRI states that such goods will be classified in the heading which occurs latest among those which equally merit consideration. In terms of Rule 3(b) the goods are classified in accordance with their essential or principal functions, but if it is not possible to determine the principal function of a product, or every function performed by a product is essential then, in such a situation Rule 3(c) of GRI must be applied. The product senses and measure the data, the Bluetooth connects the product to a device which then displays the data after analysing it. Both the above-mentioned components can be said to be dependent on each other for the proper functioning of the product.

The product, which has Bluetooth capabilities as essential characteristic, may be covered under the Heading 8517, on the contrary if the measuring capabilities of sensor are considered as an essential characteristic, then that product will be covered under the Heading 9031. It is evident that the essential character of the product is measuring, and therefore Heading 9031. In any case, if both the communication and measuring characteristics are essential and there is no bifurcation between essential and non-essential feature, then in terms of Rule 3(c) of GRI the later relevant entry would be considered for classification of the product. Accordingly, in terms of Rule 3(c) of GRI the product will be classified under Heading 9031.



### 3.7 CLASSIFICATION OF SIZING KIT

The procedure to be followed for determining the classification in India is already discussed in detail in preceding paragraphs. Accordingly, it is not being repeated here for the sake of brevity. As the sizing kit is solely used for measuring size of the finger, Chapter 90 may be examined for classification. Chapter 90 of First Schedule to the Tariff pertains to "Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof".

Heading 9031 pertains to "Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors". Sizing Kit constitutes of a comprehensive package designed exclusively for determining accurate size of the customer's finger. The kit comprises of sample rings covering all available sizes from 4 to 15, enabling customers to evaluate each size for a precise fit, as it is a non-functioning physical replica of the product in terms of internal structure and sensors. Hence, the Sizing Kit is precisely a measuring device and has no other use apart from measuring. Accordingly, the first condition is satisfied.

#### 3.7.1 Identical product held to be classifiable under Tariff Item 90318000 in an Advance Ruling issued to Samsung India Electronics Pvt Ltd.

The Customs Authority for Advance Ruling, New Delhi in Advance ruling issued to Samsung India Electronics, held that "Sizing Kit" for Samsung Galaxy ring which is used for measuring the size of finger of the customer will be classified precisely under Tariff Item 90318000, relevant extract of which is as follows:

*"5.3.2 In light of the aforesaid, it is reiterated that 'Sizing Kit' is a comprehensive package that includes a range of sample rings, encompassing all available sizes from 5 to 13. This range ensures that customers have the opportunity to evaluate each size for an accurate fit that accommodates the internal structure and sensors of the Galaxy Ring. The primary materials used for manufacture of rings in the Sizing Kit are plastic and aluminium. The 'Sizing Kit' serves as a critical tool in preventing sizing errors and ensuring customer satisfaction with the fit of the product. The design and construction of the Sample Rings in the 'Sizing Kit' are exclusively for sizing purposes. The customers are advised to wear each Sample Ring in order to determine the size that provides an agreeable fit. Moreover, it is recommended that customers wear the Sample Ring continuously for a period exceeding 24 hours, and potentially for an extended duration, to ensure an accurate measurement / assessment of the appropriate fit. The Sample Rings in the 'Sizing Kit' are replica of the final product and there is no physical or virtual connection of Sizing Kit that can be established with 'Samsung Galaxy Ring'. The Sample Rings are mere rings made up of plastic and aluminium which are to be worn by the customer to determine a proper size. As such, the 'Sizing Kit' may be classified under tariff entry 9031 as*



*'Measuring instrument' under Chapter 90 in as much as its purpose is limited to measuring / checking and determining the size / fit for the customer.*

\*\*\*

*Question 2: Whether the 'Sizing kit' imported into India would merit classification under HSN: 9031 as Measuring or checking instruments, appliances and machines, not included elsewhere?*

*Answer: Yes, precisely under CTH 90318000 under Customs Tariff Act, 1975."*

Accordingly, the Advance ruling classifying an identical product under Tariff Item 90318000, is squarely applicable to the Sizing Kit for Oura ring, currently in question.

3.7.2 Even if the Sizing Kit is not classifiable under Tariff Item 90318000 it will still be classifiable under Tariff Item 903190 00

Without prejudice to the submissions made above, the Sizing Kit may be classified under Tariff Item 903190 00 '*Parts and accessories*'. HSN Explanatory Notes to Heading 9031 states that any part and accessories principally or solely identified to be suitable with instruments classified under this Heading will also be covered under this Heading itself. The relevant portion is extracted below:

***"PARTS AND ACCESSORIES***

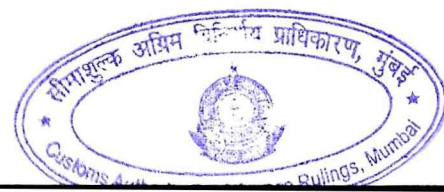
*Subject to the provisions of Notes 1 and 2 to this Chapter (see the General Explanatory Note), the heading also covers parts and accessories identifiable as being suitable for use solely or principally with the machines, apparatus and instruments described above, e.g., planimeter arms, stands and checking tables for dial comparators."*

Further, in terms of Note 2(b) of Chapter 90 the Sizing Kit will be classified in the same Heading as of the product, if it is suitable for use solely or principally with that product, relevant extract of which as follows:

*"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:*

*(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;"*

Further, the Sizing kit has no other use, it is manufactured and sold only for measuring size of the finger of the customer so that he can buy the product which perfectly fits in his finger. The product package also clearly mentions "Oura Ring 4 Sizing Kit- Not



compatible with Oura Ring Gen3”, which clearly indicates that the Sizing kit can solely be used with the product, it is even not compatible with the previous generation of the product. In terms of the above submission the Sizing Kit is rightly classifiable in the same Heading in which the product is classifiable which is 9031.

Further, in **CROSS ruling No. N339661** for import of ‘*Whoop Bands from China*’, it was held that the bands made up of silicone, textile, and leather specifically designed to attach with ‘whoop device’ will be classified under the same heading as of Whoop device that is 9031. The Whoop is a battery-operated fitness performance tracker with a cloud-based analytics system. It incorporates a sensor that generates data that is to be processed through the analytics system to provide information relating to the fitness of the individual wearing the wrist-worn device. The Whoop Band in question is used to secure the Whoop device to the user’s wrist. Sizing kit is also specifically designed to be used with a fitness tracker ring. Hence, in terms of the above CROSS ruling also the product will be classified under Heading 9031. Accordingly, the Sizing Kit will be classified under the Tariff Item 903190 00 ‘- *Parts and accessories*’.

#### **Port of Import and reply from concerned jurisdictional Commissionerate**

4.1 The applicant in their CAAR-1 indicated that they intend to import the subject goods i.e. Smart Ring at the jurisdiction of Office of the Commissioner of Customs, ACC, Mumbai. The application was forwarded to the Office of the concerned Commissionerate for their comments on 02.01.2026, 28.01.2026 and 16.02.2026. Comments received from the jurisdictional Commissionerate are as under:

From the functional description provided, it is evident that the primary and essential function of the Smart Ring is the measurement and monitoring of physiological parameters. The Bluetooth module is incorporated solely to enable synchronization and transfer of measured data to a host device. The communication capability is thus incidental and supportive in nature. The device does not independently perform telecommunication functions such as voice transmission, messaging, internet access, or data communication in the manner contemplated under Heading 8517. It does not possess characteristics typically associated with apparatus for the transmission or reception of voice, images, or other data as envisaged in Chapter 85.

In terms of Rule 1 of GRI, classification is to be determined according to the terms of the headings and any relevant Section or Chapter Notes. Chapter 90 covers, inter alia, measuring and checking instruments and apparatus. Heading 9031 provides for "Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter." The Smart Ring performs measurement functions through its embedded sensor array and does not fall for classification under any other specific heading of Chapter 90. Further, Section Note 1 (m) to Section XVI expressly excludes articles of Chapter 90 from classification under Chapter 85. Accordingly, where the essential character of the product is



that of a measuring or checking instrument, classification under heading 8517 would not be appropriate.

Without prejudice to the foregoing analysis under Rule 1 of the General Rules for Interpretation, even assuming arguendo that the product is prima facie classifiable under more than one heading, recourse would be required to Rule 3 of the General Rules for Interpretation. In such circumstances, Rule 3(b) provides that composite goods consisting of different components shall be classified as if consisting of the material or component which imparts to them their essential character.

In the present case, the Smart Ring comprises, inter alia, a sensor array (including multi-wavelength PPG sensors, a temperature sensor, and an accelerometer), a power unit, a memory module, and a Bluetooth communication module. On functional assessment, it is the sensor array that performs the core and determinative function of the device, namely the measurement and monitoring of physiological parameters. The remaining components, including the Bluetooth module, merely facilitate storage and transmission of the measured data and do not independently define the nature, purpose, or commercial identity of the product.

The communication capability is thus ancillary and supportive in character and does not confer upon the product the essential character of a telecommunication apparatus. The intrinsic and dominant character of the Smart Ring remains that of a measuring or checking instrument.

Accordingly, applying Rule 3(b) of the General Rules for Interpretation, the essential character of the product is imparted by its measuring sensors. Therefore, the Smart Ring merits classification under Tariff Item 90318000 as "Other measuring or checking instruments, appliances and machines."

4.2 The applicant has described the "Sizing Kit" as a set consisting of multiple dummy rings of varying sizes ranging from size 4 to size 15. As per the description provided in the application, the kit is intended to be purchased prior to the Smart Ring for the limited purpose of determining the appropriate ring size by physical trial. The applicant has clarified that the Sizing Kit does not contain any sensors, electronic components, or measuring mechanisms. It does not perform any physiological measurement, data processing, or technical function. It is merely used by the customer to wear and assess comfort and fit before placing an order for smart ring.

From the description furnished, it is evident that the Sizing Kit does not qualify as a "measuring or checking instrument" within the meaning of Heading 9031 of the Customs Tariff. The kit does not contain any calibrated scale, dimensional markings, or precision measuring mechanism. It does not determine size through measurement but rather through trial fitting. Therefore, it cannot be regarded as an instrument or appliance performing measurement or checking within the scope of Chapter 90.

Further, the Sizing Kit does not qualify as a "part" or "accessory" of the Smart Ring under Tariff Item 9031 90 00. In tariff jurisprudence, a part or accessory must either form an integral component of the functioning of the principal article or facilitate its operation or



performance. The Sizing Kit does not contribute to the functioning of the Smart Ring as a measuring device and is not used during its operation. It merely facilitates the purchase decision of the consumer and does not enhance or support the measuring functionality of the Smart Ring. Accordingly, classification under Heading 9031 as a part or accessory does not appear appropriate.

In the absence of any independent measuring function and considering that the Sizing Kit consists of non-electronic ring-shaped articles used solely for trial fitting, classification would appropriately depend upon the material composition of the kit. Since the applicant has not disclosed the constituent material in the application, final classification would require verification of the same. If the articles are made of plastic, classification under Chapter 39, such as Tariff Item 3926 90 99 (Other articles of plastics), may merit consideration. If made of any other material, classification would correspond to the appropriate chapter governing articles of that material.

In view of the above, the Sizing Kit does not appear to fall under Heading 9031. Its classification should be determined based on its constituent material, subject to verification, and not as a measuring instrument or accessory of the Smart Ring.

### **Details of Hearing**

5.1 A hearing was held on 24.02.2026 at 04.00 PM. Ms. Srinidhi Ganeshan, learned Advocate appeared online for the PH on behalf of the applicant and reiterated the contention submitted with the application. She contended that the subject goods are “Oura Smart Ring/Health Ring” with inbuilt sensors which sense and record various parameters to sleep and rest, activity and fitness ad women’s health which including measuring sleep timing, SPO2, calories burnt, step count, average heart rate, temperature trends etc.

That the device has Android and Ios compatibility and can be connected to mobile phone, laptop, desktop pc through Bluetooth connectivity. The all data is displayed at compatible device i.e. on mobile, laptop etc which is connected with installed app as there is no display medium is built with the smart ring/ oura health ring. She claims that the said product merit classification under CTH 9031; in support, she relied upon CAAR, Delhi ruling in the matter of M/s. Samsung; user guide to the product and US cross rulings.

5.2 Nobody appeared for PH from the department side.

### **Discussion and findings**

6.1 I have considered all the materials placed before me in respect of the subject goods. I have gone through the submissions made by the applicant during the personal hearing. I proceed to pronounce a ruling on the basis of information available on record as well as existing legal framework.

6.2 At the outset, I find that the issue raised in the question in the Form CAAR-1 is squarely covered under Section 28H(2) of the Customs Act, 1962, being a matter related to classification of goods under the provisions of this Act.



6.3 Before deciding the issue, let me deliberate on the legal framework prescribed in Customs Tariff Act, 1975, Chapter/ Section notes along with HSN explanatory notes. As per Rule 1 of GRI, the titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes.

6.4 Rule 1 of the General Rules for Interpretation provides that the classification of goods shall be determined according to the terms of the headings of the tariff and any relative Section notes or Chapter notes and thus, gives precedence to this while classifying a product. Rules 2 to 6 provide the general guidelines for classification of goods under the appropriate sub-heading. In the event the goods cannot be classified solely on the basis of Rule 1, and if the headings and section or chapter notes do not otherwise require, the remaining Rules 2 to 6 may then be applied in sequential order.

6.5 I observed that the applicant has submitted that the ‘Oura Health ring/Smart Ring’ is a non-invasive, wearable health and wellness device made from titanium and designed in the form of a finger ring. The product uses advanced sensors like Accelerometer, digital temperature sensor, green/red/infrared LEDs for Photoplethysmography(“PPG”)/SpO2 to collect physiological data continuously. This data is analyzed to provide insights and scores via a mobile application, tracking over 30 biometrics including sleep stages, heart rate variability, skin temperature variations, and other activities. The product is designed to be worn on the fingers, which are rich in quantity of blood vessels and allow for an optimized reading of these parameters. The product allows the customer to measure and track their activities like sleep, stress, heart health and menstrual cycle, without any intervention of medical practitioner. In addition to generally tracking, measuring and monitoring various health data based on the above measured parameters, the product (along with the connected application) also analyses the data collected and provides personalised health experiences such as suggestions to improve health with respect to certain specific parameters. Such features of the product are outlined below:

Category	Feature	Detail
Sleep	Sleep Score	Score is based on total sleep, heart rate variability (“HRV”), nighttime movement, sleep regularity, and more.
	Sleep Stages	In-depth analysis of deep sleep, REM sleep, and light sleep from the night prior.
	Blood Oxygen Sensing	Detect blood oxygen levels at night, Oura can tell if a person is experiencing any breathing disturbances.
	Bedtime Guidance	The product reminds, when to start winding down so a person can improve his sleep quality.
Activity and	Automatic Activity Detection	Automatically detects over 40 activities like cycling and basketball, with the help of heart rate to give



Fitness		credit for every move a person make.
	Activity Score	Analyse activity levels, consistency over time, and recovery time to help a person understand if he is finding a healthy balance between movement and rest.
	Personalized Activity Goals	Oura creates a personalized activity goal every day based on recovery. Depending on a person's health priorities, this goal might focus on daily activity or calorie burning.
Readiness	Readiness Score	Readiness Score uses body temperature trends, heart rate, sleep, and more to highlight how energized a person is for the day.
	Illness Detection	Oura monitors shifts in body temperature and heart rate so can predict when a person may be getting sick.
Stress	Daytime Stress	Understand what stresses out and what helps a person recover. A person can see how your daily movement, activities, and tags contribute to your stress levels, and bounce back faster.
	Resilience	Monitor how well a person's body recovers from day-to-day physiological stress and learn how to build resilience to stress over time.
	Cumulative Stress	Track the hidden toll of chronic physiological stress, which accumulates when recovery from daily stressors is insufficient. This view of a person's long-term stress allows him to prioritize balance and avoid burnout.
Heart Health	24/7 Heart Rate Monitoring	See how your heart rate changes, day and night. Learn how your body responds to daily habits, meals, stress, and environment.
	Cardiovascular Age	Quickly understand how your cardiovascular system is aging relative to your chronological age, and what that may mean for long-term health.
	Cardio Capacity	Get an estimate of your VO2 Max, or how efficiently your body delivers and utilizes oxygen during intense physical effort.
	Heart Rate Variability	Oura tracks your HRV to help you understand if you're stressed, sick, or need to take time to recover.
Women's Health	Cycle Insights	Oura uses temperature trends to unlock more accurate insights about your menstrual cycle, so you understand what your body needs throughout the month.
	Period Prediction	Know when your period is coming with accurate



		period predictions. By detecting decreases in your body temperature, Oura can help you better track your cycles.
Natural Cycles Integration		Oura Ring partners with Natural Cycles, the first FDA-cleared birth control app, to automatically sync temperature data within the Natural Cycles app.
Partner Integrations		You can choose to integrate Oura data with the birth control and fertility apps you trust, like Flo, Clue, and more.

The product has Bluetooth technology for connecting to any other Bluetooth enabled device in order to use the application which displays the data collected by the product. Data is transmitted continuously only when the product syncs with the app and during firmware updates.

6.6 The product in question measures data and uses Bluetooth connectivity to share the data to a mobile application. Therefore, question may arise with respect to classification of the product under Heading 8517. The relevant portion of Heading 8517 from the Tariff is extracted below:

Tariff Item		Description
8517		<b>Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks: other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528</b>
		****
	-	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):
8517 61 00	--	Base stations
8517 62	--	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:
		****
8517 62 90	---	<b>Other</b>



The HSN Explanatory Notes to Heading 8517 state that the heading covers apparatus for transmission or reception of any kind of data between two points by any wired or wireless network. The relevant extract of HSN Explanatory Notes to Heading 8517 is as follows:

*“This heading covers apparatus for the transmission or reception of speech or other sounds, images or other data between two points by variation of an electric current or optical wave flowing in a wired network or by electro-magnetic waves in a wireless network. The signal may be analogue or digital. The networks, which may be interconnected, include telephony, telegraphy, radio-telephony, radio-telegraphy, local and wide area networks.”*

(II) OTHER APPARATUS FOR TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK)

*(G) Other communication apparatus.*

*This group includes apparatus which allows for the connection to a wired or wireless communication network or the transmission or reception of speech or other sounds, images or other data within such a network. Communication networks include, inter alia, carrier-current line systems, digital-line systems and combinations thereof. They may be configured, for example, as public switched telephone networks, Local Area Networks (LAN), Metropolitan Area Networks (MAN) and Wide Area Networks (WAN), whether proprietary or open architecture. This group includes :*

- (1) Network interface cards (e.g., Ethernet interface cards).*
- (2) Modems (combined modulators-demodulators).*
- (3) Routers, bridges, hubs, repeaters and channel to channel adaptors.*
- (4) Multiplexers and related line equipment (e.g., transmitters, receivers or electro-optical converters).*
- (5) Codecs (data compressors/decompressors) which have the capability of transmission and reception of digital information.*
- (6) Pulse to tone converters which convert pulse dialled signals to tone signals.*

From the perusal of the Explanatory note and the Heading it can be derived that Heading 8517 only covers the devices which are designed for wireless communication or transmission as their primary function. The Heading 8517 covers product like telephone sets, smartphones, videophones, etc. The product in question has a Bluetooth connectivity to transfer the data which is measured. The connectivity feature for transmitting data is complementary to the feature i.e. measuring of various health metrics. The product does not have its own signal or connectivity to internet and to update its firmware too, has to rely on



another device. Accordingly, the product does not have any ability to perform integral communication functions.

Tariff heading 8517 delineates the classification of devices that are designed for wireless transmission and reception. In accordance with Classification Opinion 3-2223, dated August 13, 2015, devices such as smartwatches that facilitate the use of smartphone functions—including the management of calls, messages, and outgoing communications—are recognized to possess communication as their intrinsic characteristic. Consequently, such devices have been duly classified under tariff heading 8517. In the instant case, the product is Bluetooth Low Energy (BLE) enabled, however, it does not possess the capability to perform integral communication functions associated with smartphones, such as placing calls, managing message counts, or sending messages. Therefore, it can be implied that transmission of the data obtained by the sensor is a function of the subject goods. It is observed that the subject goods perform two functions:

1. Measurement of physiological data by means of sensors
2. Transmission of the measured data via Bluetooth connectivity

As the subject goods do not possess the capability to perform integral communication functions associated with smartphones, such as placing calls, managing message counts, or sending messages so it can be implied that the subject goods do not exhibit communication as its intrinsic characteristic to an extent that would warrant classification under tariff heading 8517.

6.7 Now, it is pertinent to examine the classification of the goods under chapter 90. The applicant submitted that in terms of GRI Rule 1, the subject goods merit classification under CTH 9031 as the product measures various health parameters using sensors. Chapter 90 of First Schedule to the Tariff pertains to "*Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof*".

Heading 9031 pertains to "*Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors*". The relevant portion of Heading 9031 from the Tariff is extracted below:

Tariff Item		Description
9031		<b>Measuring checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors</b>
903110 00	-	Machines for balancing mechanical parts
9031 20 00	-	Test benches
	-	Other optical instruments and appliances:



903141 00	--	For inspecting semiconductor wafers, or devices or for inspecting photo masks or reticles used in manufacturing semiconductor devices
9031 49 00	--	Other
<b>9031 80 00</b>	-	<b>Other instruments, appliances and machines</b>
903190 00	-	Parts and accessories

The relevant portion of HSN Explanatory Notes to Heading 9031 is extracted below:

*“In addition to profile projectors, this heading covers measuring or checking instruments, appliances and machines, whether or not optical. It should, however, be noted that this group does not include any instruments, apparatus, etc., falling in headings 90.01 to 90.12 or 90.15 to 90.30; in particular, the following are therefore excluded:*

- (a) Astronomical instruments of heading 90.05.*
- (b) Microscopes (heading 90.11 or 90.12).*
- (c) Surveying, etc. instruments and appliances of heading 90.15.*
- (d) Instruments for measuring length, for use in the hand (heading 90.17).*
- (e) Medical, surgical, etc., instruments and appliances of heading 90.18.*
- (f) Machines or appliances for testing the mechanical properties of materials (heading 90.24).*
- (g) Flowmeters, etc., of heading 90.26.*
- (h) Instruments and apparatus for measuring and checking electrical quantities and instruments and apparatus for measuring or detecting ionising radiations of heading 90.30.*
- (i) Automatic regulating or controlling instruments and apparatus (heading 90.32)”*

the General HSN explanatory notes to Section XVIII provides-

*Chapter 90, covers a wide variety of instruments and apparatus which are, as a rule, characterised by their high finish and high precision. Most of them are used mainly for scientific purposes (laboratory research work, analysis, astronomy, etc.), for specialised technical or industrial purposes (measuring or checking, observation, etc.) or for medical purposes.*

*The Chapter includes in particular:*

*(A) A wide group comprising not only simple optical elements of headings 90.01 and 90.02, but also optical instruments and apparatus ranging from spectacles of heading 90.04 to more complex instruments used in astronomy, photography, cinematography or for microscopic observation.*



(B) *Instruments and apparatus designed for certain specifically defined uses (surveying, meteorology, drawing, calculating, etc.).*

(C) *Instruments and appliances for medical, surgical, dental or veterinary uses, or for related purposes (radiology, mechano-therapy, oxygen therapy, orthopaedic, prosthetics, etc.).*

(D) *Machines, instruments and appliances for testing materials.*

(E) *Laboratory instruments and appliances.*

(F) *A large group of measuring, checking or automatically controlling instruments and apparatus, whether or not optical or electrical and in particular those of heading 90.32 as defined in Note 7 to the Chapter.*

*There are certain exceptions to the general rule that the instruments and apparatus of this Chapter are high precision types. For example, the Chapter also covers ordinary goggles (heading 90.04), simple magnifying glasses and non-magnifying periscopes (heading 90.13), divided scales and school rules (heading 90.17) and fancy hygrometers, irrespective of their accuracy (heading 90.25).*

From the above General notes to Section XVIII and explanatory notes to heading 9031, it is implied that Measuring checking instruments, appliances and machines have high level of accuracy and precision and they are to be used for scientific purposes (laboratory research work, analysis, astronomy, etc.), *for specialised technical or industrial purpose or medical purposes.* However, certain exception to the general rule that the instruments and apparatus of this Chapter are high precision types. The expression “as a rule” signifies that the attributes of high finish and high precision represent the **general characteristics** of goods falling under Chapter 90, and are **not to be construed as strict or indispensable criteria**, thereby allowing classification to be determined primarily on the basis of the **function, design, and intended use** of the instrument or apparatus.

Heading 9031 covers measuring or checking instruments, *appliances and machines, whether or not optical.* The subject goods, namely smart rings, are wearable electronic devices incorporating sensors to collect personal wellness data and communicate with smartphones etc. through wireless connectivity. The product comprises of various sensors, which help the product to effectively measure all the different parameters and then the user can see the personalised insights on the application connected with the product. The various sensors are:

- a. **18-path multi-wavelength PPG:** Red and infrared LEDs measure blood oxygen levels (SpO2) while you sleep. Green and infrared LEDs track heart rate (HR) and heart rate variability (HRV) 24/7, as well as respiration rate during sleep.
- b. **Digital temperature sensor:** Measures skin temperature variations for early signs of sickness, menstrual cycle tracking, and recovery insights.



- c. **3D accelerometer:** Monitors movement and activity 24/7, capturing steps, exercise intensity, and nighttime restlessness.

From the above, it is observed that the sensor array performs the core and determinative function of the device, namely the measurement and monitoring of physiological parameters. The remaining components, including the Bluetooth module, merely facilitate storage and transmission of the measured data and do not independently define the nature, purpose, or commercial identity of the product. Therefore, it is asserted that the component conferring the essential character upon the application product is the sensor, by virtue of its pivotal role.

6.7.1 From the perusal of the Tariff Heading and the HSN explanatory notes pertaining to it, for a product to be classified under Heading 9031, it must satisfy the following conditions:

- i. It should be a measuring or checking instrument or a profile projector.
- ii. It should not be included or specified anywhere else in the Chapter 90.
- iii. It should not be falling under the exclusion list in terms of the HSN explanatory notes.

From a perusal of the product brochure of the product, it is clear that the product is a type of health tracker. One of the functions of the product is to measure several physiological parameters of the human body with the help of various sensors like temperature sensor, PPG, accelerometer. It continuously measures and monitors the parameters like heart rate, body temperature, body movement and when connected to a mobile application it transmits all the measured data to a device which displays it to the person who is using product.

Further, the HSN explanatory notes to Heading 9031, lists various similar sensors which are used to measure data. Hence, when similar sensors are also covered and classified under Heading 9031, the product in question which is a combination of sensors to measure health metrics of a person who wears it should also be classified under Heading 9031. The relevant extract from the HSN explanatory notes are:

*“Measuring or checking instruments, appliances and machines - These include:*

*3. Laboratory appliances of a kind used for testing fuels and in particular for measuring the octane index of Petroleum or the cetane index of diesel engine oils. This apparatus usually consists of an internal combustion engine, a dynamo, an ignition generator, heating resistors, measuring instruments (thermometers, pressure gauges, voltmeters, ammeters, etc.).*

\*\*

*18. Apparatus for measuring or detecting vibrations, expansion, shock or jarring, used on machines, bridges, dams, etc.*

\*\*



25. *Instruments for continuous measurement and checking of the thickness of metal sheets or strip in rolling mills, etc.*”

The product is essentially a measuring device and the first condition that the product should be a measuring or checking device is satisfied.

Further, the product cannot be classified anywhere else in the Chapter 90 as it is neither covered by name under any Tariff Item nor it can be covered in any residuary entry of any other Heading of Chapter 90. The product is neither included in the Headings 90.01 to 90.12 or 90.15 to 90.30, nor in the specific exclusion list of the HSN explanatory notes. As the subject goods measure data by its embedded sensors and cannot be classified under any other heading of chapter 90.

6.7.2 Basis the above, Rule 1 of GIR, classification must be in accordance with the terms of Chapter heading and any other relevant Section and Chapter Notes. As mentioned above, the 'Oura Smart Ring' is not merely a small wearable device in the shape of a ring. Rather, the functions of the ring include measuring multiple parameters of health, fitness and sleep-related information, Heart rate measurement, Blood Oxygen Sensing, menstrual cycle, temperature, sleep monitoring, Automatic Activity Detection (walking, running, cycling) etc. On the basis of its individual functions and features, and applying General Rules for the Interpretation of the Harmonized System (GRI) Rule 1, the Oura Smart Ring may, if each function is considered in isolation, be prima facie classifiable under different tariff headings, read with the relevant Chapter Notes and Section Notes, depending upon the specific function under consideration. However, Rule 1 of GRI, further states that if the texts of the headings and of the notes cannot, by themselves, determine the appropriate heading for classification of merchandise, then classification is to be determined by the appropriate GRIs that follow GRI 1 (i.e., GRIs 2 to 6).

Further, Rule 2(b) of GRI provides that:

*(b) ANY REFERENCE IN A HEADING TO A MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO MIXTURES OR COMBINATIONS OF THAT MATERIAL OR SUBSTANCE WITH OTHER MATERIALS OR SUBSTANCES. ANY REFERENCE TO GOODS OF A GIVEN MATERIAL OR SUBSTANCE SHALL BE TAKEN TO INCLUDE A REFERENCE TO GOODS CONSISTING WHOLLY OR PARTLY OF SUCH MATERIAL OR SUBSTANCE. THE CLASSIFICATION OF GOODS CONSISTING OF MORE THAN ONE MATERIAL OR SUBSTANCE SHALL BE ACCORDING TO THE PRINCIPLES OF RULE 3.*

Further, GRI Rule 3 (a) provides that the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them



gives a more complete or precise description of the goods. In the present case, neither heading 8517 nor heading 9031 provides the most specific heading, therefore, classification of the subject goods cannot be determined as per Rule 3(a). Further, in terms of the HSN explanatory note I of Rule 3 of GRI, if a product cannot be classified in accordance with Rule 3(a) then Rule 3(b) of is to be considered for classifying such product:

#### EXPLANATORY NOTE

- (i) This Rule provides three methods of classifying goods which, *prima facie*, fall under two or more headings, either under the terms of Rule 2 (b) or for any other reason. These methods operate in the order in which they are set out in the Rule. Thus Rule 3 (b) operates only if Rule 3 (a) fails in classification, and if both Rules 3 (a) and (b) fail, Rule 3 (c) will apply. The order of priority is therefore (a) specific description; (b) essential character; (c) heading which occurs last in numerical order.

Also, if it considered that the subject goods are composite goods performing different function i.e. measurement and transmission of data then the goods should be classified in accordance to material or component which gives them their essential character. In the present case, rings measure data by means of various sensors and also transmit the data via Bluetooth to analyse and display through app on mobile or laptop or PC. Thus, it is observed that both functions are equally important and complementary to each other. Neither of the two dominates the other and are equally important. Therefore, the subject goods cannot be classified by applying the Rule 3(b) of GRI.

GRI 3 (c) states that when the essential character of a composite good cannot be determined, classification is based on the heading that occurs last in the numerical order among those which equally merit consideration.

The product senses and measure the data, the Bluetooth connects the product to a device which then displays the data after analysing it. Both the above-mentioned components can be said to be dependent on each other for the proper functioning of the product. The product, which has Bluetooth capabilities as essential characteristic, may be covered under the Heading 8517, on the contrary if the measuring capabilities of sensor are considered as an essential characteristic, then that product will be covered under the Heading 9031. In the instant case, both the communication and measuring characteristics are essential and there is no bifurcation between essential and non-essential feature, then in terms of Rule 3(c) of GRI the later relevant entry would be considered for classification of the product. Accordingly, in terms of Rule 3(c) of GRI the product will be classified under Heading 9031, more specifically under **CTI 90318000 as Other instruments, appliances and machines.**

6.7.3 Further, the Customs Authority for Advance Ruling, New Delhi in Advance ruling No. **CAAR/Del/Samsung/113/2024/2072402078** issued to **Samsung India Electronics Pvt Ltd**, held that “Samsung Galaxy Ring” which offers health and wellness tracking will be classified under Heading 9031 and precisely under Tariff Item 90318000. Also, the classification of similar fitness trackers has been determined under Heading 9031 by various US cross rulings. The rulings are as follows:



Sl. No.	Cross Ruling No. & date	Particulars
1	N340510 dated June 10, 2024	Samsung Galaxy Smart Ring were classified under 9031.80.8085 HTSUS, relying on Rule 3(c) of GRI.
2	N348181 dated April 30, 2025	Smart Ring with various sensors were classified under 9031.80.8085 HTSUS.
3	N209995 dated March 30, 2012	Activity trackers which have a 3-axis accelerometer to measure steps were classified under 9031.80.8085 HTSUS
4	N240358 dated April 29, 2013	Module which measures the accelerations and the heartbeats of the user were classified under 9031.80.8085 HTSUS

Further, sr. no. 20 of the notification no. 57/2017-Customs dated 30.06.2017 as amended by notification No. 17/2024-Customs dated 14.03.2024 covers in its ambit the 'smart rings' being a part of or belonging to the category of smart wearable devices. The relevant portion of the said notification is reproduced here:

Sr. No.	Chapter or Heading or Sub- heading or tariff Item	Description of goods	Standard Rate
20	85176290 or 85176990	All goods other than the following goods, namely  (a) wrist wearable devices (commonly known as smart watches) and other smart wearable devices including smart rings, shoulder bands, neck bands or ankle bands  (b) Optical Transport Equipment  ... ...	<u>10%</u>

From the above, it can be implied that CTH 8517 covers wrist wearable and other smart wearable devices **including smart ring**. The applicant has submitted that the exemption notification in question does not, in itself, offer direct guidance for the classification of goods. Further, *"It is settled law that while statutory notifications may be looked at for the purpose of ascertaining the scope of entries in tariff schedules, they cannot be used to determine or settle disputed classification of goods for which the relevant headings and section notes and chapter notes read with relevant judgments, if any, are the guides"*.



Therefore, it can be summed up that the subject goods are not classifiable under CTH 8517 in view of the above-mentioned notification no. 57/2017-Customs dated 30.06.2017 as amended by notification No. 17/2024-Customs dated 14.03.2024.

#### 6.8 Now, I will discuss the classification of sizing kit:

The Sizing Kit does not have any other feature; neither contains any sensor and cannot be used in any other way. It is only meant to be purchased before purchasing the product and then find a perfect fit. Further, even the packaging of the Sizing Kit makes it very clear that it is only compatible with the product. The Sizing Kit is not compatible even with the previous generation of Oura ring.

The applicant submitted that the Sizing Kit is precisely a measuring device and has no other use apart from measuring and is not covered by name under the sub-Headings or Tariff Item of Heading 9031, it will be classified under the residuary Tariff Item 90318000 '*Other instruments, appliances and machines*'. Further, the applicant submitted that the Sizing Kit may be classified under Tariff Item 903190 00 '*Parts and accessories*'. HSN Explanatory Notes to Heading 9031 states that any part and accessories principally or solely identified to be suitable with instruments classified under this Heading will also be covered under this Heading itself.

As the Sizing kit has no other use, it is manufactured and sold only for measuring size of the finger of the customer so that he can buy the product which perfectly fits in his finger. The product package also clearly mentions "Oura Ring 4 Sizing Kit- Not compatible with Oura Ring Gen3", which clearly indicates that the Sizing kit can solely be used with the product; it is even not compatible with the previous generation of the product. Accordingly, the Sizing Kit will be classified under the Tariff Item 903190 00 '*Parts and accessories*'.

Oura sizing kit is nothing but different plastic ring sizers, designed to guide your size selection, but they don't reflect the quality, feel, or weight of the final Oura Ring. It does not perform any physiological measurement, data processing, or technical function and does not contain any sensor, electronic equipments and calibrated measuring mechanism. From the description, it is evident that the Sizing Kit does not qualify as a "measuring or checking instrument" within the meaning of Heading 9031 of the Customs Tariff as the kit does not contain any calibrated scale, dimensional markings, or precision measuring mechanism. It is **not a calibrated measuring instrument**. It is simply **plastic sample rings used for trial fitting**, similar to sample products used in retail. As per the chapter notes 2 of chapter 90-

*"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:*

*(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;"*

The Sizing Kit does not qualify as a "part" or "accessory" of the Smart Ring under Tariff Item 9031 90 00. At first, a part or accessory must either form an integral component of the functioning of the principal article or facilitate its operation or performance. The Sizing Kit does neither an integral part nor contributes to the functioning of the Smart Ring. It only helps in finding the correct size for the customer. Second, as smart ring, itself, does not classifiable under CTH 9031, therefore, sizing kit cannot be classified under CTH 9031 as per chapter Note 2.

As per the chapter note 1(g) to Section XVI and chapter Note 1(f) to chapter 90 excludes the parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39). Since, the sizing kit is plastic ring sizer of general use without any electronic component and calibrated measurement mechanism, therefore, the sizing kit is not classifiable under chapter 85 and 90 but due to its constituent material, merits classification under chapter 39. It is also observed that, once the appropriate ring size has been determined and selected, the sizing ring/kit ceases to serve any further functional purpose and have no relevance thereafter.

CTH 3926 covers OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914. Sizing kit is classifiable under residual heading of CTH 3926, more specifically under CTI 39269099 (Other article of plastic) as there is no specific heading available.

7. In view of the above facts and circumstances of the case and discussion and observations made, I reach to conclusion that

*The product in question i.e. Oura Smart Ring/ Health Ring proposed to be imported by the applicant would attracts merit classification under CTI 90318000 as **Other instruments, appliances and machines** and the **Sizing Kit** is classifiable under CTI 39269099 (other articles of plastic) of the First Schedule of the Custom Tariff Act, 1975.*

8. I rule accordingly.



*Prabhat K. Rameshwaram*  
25/3/26

**(Prabhat K. Rameshwaram)**  
Customs Authority for Advance Rulings,  
Mumbai.

This copy is certified to be a true copy of the ruling and is sent to:

1. Rashi Peripherals Limited,  
Ariisto House, 5th Floor, N.S.Phadke Road,  
Andheri East, Mumbai, Maharashtra 400069.  
{Email: [sachin.naik@rpotechindia.com](mailto:sachin.naik@rpotechindia.com)}
2. The Commissioner of Customs (Import),  
Air Cargo Complex, Sahar,  
Andheri East, Mumbai – 400099.
3. The Customs Authority for Advance Rulings,  
First Floor, Wing No. 6, West Block-8,  
R.K. Puram, New Delhi-110066.  
Email: [cus-advrulings.del@gov.in](mailto:cus-advrulings.del@gov.in)
4. The Principal Chief Commissioner of Customs, Mumbai Customs Zone-I,  
Ballard Estate, Mumbai -400001. Email: [ccu-cusmum1@nic.in](mailto:ccu-cusmum1@nic.in)
5. The Commissioner (Legal), CBIC Offices,  
Legal/CX.8A, Cell, 5<sup>th</sup> floor, Hudco Vishala Building,  
C-Wing, Bhikaji Cama Place, R. K. Puram, New Delhi – 110066.  
Email: [commr.legal-cbec@nic.in](mailto:commr.legal-cbec@nic.in)
6. The Member (Customs), Central Boards of Indirect Taxes & Customs, North Block,  
New Delhi-110001.Email: [mem.cus-cbec@nic.in](mailto:mem.cus-cbec@nic.in)
7. The Webmaster, Central Boards of Indirect Taxes & Customs.  
Email: [webmaster.cbec@icegate.gov.in](mailto:webmaster.cbec@icegate.gov.in)
8. Guard file.

(Vivek Dwivedi)

Dy. Commissioner & Secretary  
Customs Authority for Advance Rulings,  
Mumbai

