

## Chapter 68

### Articles of stone, plaster, cement, asbestos, mica or similar materials

#### Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (i) Articles of Chapter 91 (for example, clocks and clock cases);
- (j) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or heading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) , heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (m) Articles of Chapter 97 (for example, works of art).

2.- In heading 68.02 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
68.01	68.01.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	kg	TS											15%	15%	Ex	15%		2.5%		
68.02		Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).																				

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG
	6802.10.00	-	Tiles, cubes and similar articles, whether or not rectangular (including squares), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	kg	TS										15%	15%	10%	50% or Rs.100/= per kg		2.5%		
		-	Other monumental or building stone and																			
	6802.21.00	--	Marble, travertine and alabaster	kg	TS										15%	15%	10%	50% or Rs.100/= per kg		2.5%		
	6802.23.00	--	Granite	kg	TS				Free						Free	15%	10%	20% or Rs.60/= per kg		2.5%		
	6802.29.00	--	Other stone	kg	TS				13%						15%	15%	10%	50% or Rs.80/= per kg		2.5%		
		-	Other :																			
	6802.91	--	Marble, travertine and alabaster																			
	6802.91.10	---	Unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side	kg	TS									Free	Free	15%	10%			2.5%		
	6802.91.90	---	Other	kg	TS										15%	15%	10%	50% or Rs.80/= per kg		2.5%		
	6802.92.00	--	Other calcareous stone	kg	TS				13%						15%	15%	10%	50% or Rs.80/= per kg		2.5%		
	6802.93.00	--	Granite	kg	TS				13%						15%	15%	10%	50% or Rs.80/= per kg		2.5%		
	6802.99	--	Other Stone :																			
	6802.99.10	---	Balls for crushing mills	kg	TS										15%	15%	10%			2.5%		
	6802.99.90	---	Other	kg	TS				13%						15%	15%	10%	50% or Rs.80/= per kg		2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
68.03	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	kg	TS										15%	15%	10%	45% or Rs.150/= per kg	2.5%		
68.04		Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials (+) .																		
	6804.10.00	- Millstones and grindstones for milling,	kg		13.5%				Free	Free		5%	4.5%	15%	15%	10%			2.5%	
		- Other millstones, grindstones, grinding wheels and the like :																		
	6804.21.00	-- Of agglomerated synthetic or natural diamond	kg					Free	Free		5%	4.5%		15%	15%	10%			2.5%	
	6804.22.00	-- Of other agglomerated abrasives or of	kg		13.5%			Free	Free		5%	4.5%		15%	15%	10%			2.5%	
	6804.23.00	-- Of natural stone	kg					Free	Free		5%	4.5%		15%	15%	10%			2.5%	
	6804.30.00	- Hand sharpening or polishing stones	kg					Free	Free		5%	4.5%		15%	15%	10%			2.5%	
68.05		Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.																		
	6805.10.00	- On a base of woven textile fabric only	kg								5%	5%		15%	15%	10%	30%		2.5%	
	6805.20.00	- On a base of paper or paperboard only	kg								5%	5%		15%	Con	10%	30%		2.5%	
	6805.30.00	- On a base of other materials	kg								5%	5%		15%	Con	10%	30%		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>68.06</b>		<b>Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 of Chapter 69.</b>																		
	6806.10	- Slag wool, rock wool and similar mineral																		
	6806.10.10	--- Ceramic fibre waste	kg	L				Free	Free		5%	4.5%		15%	15%	10%		2.5%		
	6806.10.90	--- Other	kg					Free	Free		5%	4.5%		15%	15%	10%		2.5%		
	6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	kg		11.25%			Free	Free		5%	4.5%		15%	15%	10%		2.5%		
	6806.90.00	- Other	kg	TS				Free	Free		5%	4.5%		15%	15%	10%	35% or Rs.40/= per kg	2.5%		
<b>68.07</b>		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>																		
	6807.10.00	- In rolls	kg					Free	Free		5%	4.5%		15%	15%	10%		2.5%		
	6807.90.00	- Other	kg	TS	11.25%			Free	Free		5%	4.5%		15%	15%	10%		2.5%		
<b>68.08</b>	6808.00.00	<b>Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.</b>	kg	TS				Free	Free		5%	4.5%		15%	15%	10%	25% or Rs.100/= per kg	2.5%		
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster.</b>																		
	6809.11	-- Boards, sheets, panels, tiles and similar Faced or reinforced with paper or																		

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	6809.11.10	---	Waste gypsum wallboard or plaster boading arising from the demolishing of building	kg	L					Free	Free		5%	5%		15%	15%	10%	50% or Rs.60/= per kg		2.5%	
	6809.11.20	---	Gypsum plaster board, both sides with un worked paper or paper board	kg	TS					Free	Free		5%	5%		15%	15%	10%	50% or Rs.30/= per kg		2.5%	
	6809.11.90	---	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	50% or Rs. 60/= per kg		2.5%	
	6809.19	--	Other :																			
	6809.19.10	---	Waste gypsum wallboard or laster board arising from the demolishing of building	kg	L					Free	Free		5%	5%		15%	15%	10%	50% or Rs.60/= per kg		2.5%	
	6809.19.90	---	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	50% or Rs.60/= per kg		2.5%	
	6809.90.00	-	Other articles	kg	TS					Free	Free		5%	5%		15%	15%	10%	50% or Rs.60/= per kg		2.5%	
<b>68.10</b>			<b>Articles of cement, of concrete or of artificial stone, whether or not reinforced (+).</b>																			
		-	Tiles, flagstones, bricks and similar articles :																			
	6810.11	--	Building blocks and bricks :																			
	6810.11.10	---	Concrete cement blocks encasing industrial	kg	TB					Free	Free		5%	5%		15%	15%	10%	50%		2.5%	
	6810.11.90	---	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	15%		2.5%	
			<i>Cement Concrete Tiles</i>	kg	TS/S																	
	6810.19.00	--	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	50%		2.5%	
			<i>Cement Concrete Tiles</i>	kg	TS/S																	
		-	Other articles :																			
	6810.91.00	--	Prefabricated structural components for	kg	TS	11.25%				Free	Free		5%	5%		15%	15%	10%	50%		2.5%	
	6810.99	---	Other :																			
	6810.99.10	---	Concrete cement blocks encasing industrial	kg	TB					Free	Free		5%	5%		15%	15%	10%	15%		2.5%	
	6810.99.90	---	Other	kg	TS					Free	Free		5%	5%		15%	15%	10%	50%			
<b>68.11</b>			<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>																			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	6811.40	-	Containing asbestos :																	
	6811.40.10	---	Corrugated sheets	kg	TS/S										15%	15%	10%	15%		2.5%
	6811.40.20	---	Other sheets, panels, tiles and similar <i>Asbestos Cement Flat Sheets</i>	kg	TS										15%	15%	10%	50%		2.5%
	6811.40.30	---	Tubes, pipes and tube or pipe fittings	kg	TS				Free	Free		5%	5%		15%	15%	10%	15%		2.5%
	6811.40.40	---	Packing washers and joints	kg	TS				Free	Free		5%	4.5%		15%	15%	10%			
	6811.40.90	---	Other	kg	TS				Free	Free		5%	5%		15%	15%	10%	50%		2.5%
		-	Not containing asbestos :																	
	6811.81.00	--	Corrugated sheets	kg	TS				Free				5%		15%	15%	10%	15%		2.5%
	6811.82.00	--	Other sheets, panels, tiles and similar	kg	TS				Free			7.5%	5%		15%	15%	10%	50%		
	6811.89	--	Other articles :																	
	6811.89.10	---	Packing washers and joints	kg	TS				Free	Free		5%	4.5%		15%	15%	10%			2.5%
	6811.89.90	---	Other	kg					Free	Free		5%	5%		15%	15%	10%	50%		
<b>68.12</b>			<b>Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.</b>																	
	6812.80.00	-	Of crocidolite	kg					11.25%			Free	Free		5%	4.5%				2.5%
		-	Other :																	
	6812.91.00	--	Clothing, clothing accessories, footwear and	kg					11.25%			Free	Free		5%	4.5%				2.5%
	6812.92.00	--	Paper, millboard and felt	kg					11.25%			Free	Free		5%	4.5%				
	6812.93.00	--	Compressed asbestos fibre jointing, in	kg								Free	Free		5%	4.5%				2.5%
	6812.99.00	--	Other	kg								Free	Free		5%	4.5%				
<b>68.13</b>			<b>Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.</b>																	
	6813.20.00	-	Containing asbestos	kg								Free	Free		5%	4.5%				2.5%

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF							
		-	Not containing asbestos :																	
	6813.81.00	--	Brake linings and pads	kg					Free	Free		5%	4.5%		15%	15%	10%		2.5%	
	6813.89.00	--	Other	kg					Free	Free		5%	4.5%		15%	15%	10%			
<b>68.14</b>			<b>Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.</b>																	
	6814.10.00	-	Plates, sheets and strips of agglomerated or	kg	TS	11.25%			Free	Free		5%	5%		15%	15%	10%	15%		
	6814.90.00	-	Other	kg	TS	11.25%			Free	Free		5%	5%		15%	15%	10%	15%	2.5%	
<b>68.15</b>			<b>Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.</b>																	
	6815.10.00	-	Non-electrical articles of graphite or other	kg					Free	Free		5%	5%		15%	15%	10%	27%		
	6815.20.00	-	Articles of peat	kg	TS	11.25%			Free	Free		5%	5%		15%	15%	10%	15%	2.5%	
		-	Other articles :																	
	6815.91.00	--	Containing magnesite, dolomite or chromite	kg	TS	11.25%			Free	Free		5%	5%		15%	15%	10%	15%		
	6815.99.00	--	Other	kg	TS				Free	Free		5%	5%		15%	15%	10%	27%	2.5%	