

## 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, bituminized 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, bituminized 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);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) 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	I C L	Unit	Preferential Duty								Gen. Duty	V A T	P A L	N B T	Cess	Excise (Spl. Prv.) Levy	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF								SD
68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).		kg									30%	15%	7.5%	2%	10%			

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					AP	AD	BN	GT	IN	PK	SA	SF							
68.02		<b>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).</b>																	
	6802.10	- 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									30%	15%	7.5%	2%	20% or Rs.30/= per kg		
		- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :																	
	6802.21	-- Marble, travertine and alabaster		kg									30%	15%	7.5%	2%	20% or Rs.40/= per kg		
	6802.23	-- Granite		kg			Free						Free	15%	7.5%	2%	20% or Rs.30/= per kg		
	6802.29	-- Other stone		kg			25.2%						30%	15%	7.5%	2%	20% or Rs.40/= per kg		
		- 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									Free	15%	7.5%	2%			
	6802.91.90	--- Other		kg									30%	15%	7.5%	2%	20% or Rs.40/= per kg		
	6802.92	-- Other calcareous stone		kg			25.2%						30%	15%	7.5%	2%	20% or Rs.40/= per kg		

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					AP	AD	BN	GT	IN	PK	SA	SF								SD	
	6802.93	-- Granite		kg				25.2%						30%	15%	7.5%	2%	20% or Rs.40/= per kg			
	6802.99	-- Other Stone :																			
	6802.99.10	--- Balls for crushing mills		kg										15%	15%	7.5%	2%				
	6802.99.90	--- Other		kg				25.2%						30%	15%	7.5%	2%	20% or Rs.40/= per kg			
<b>68.03</b>	6803.00	<b>Worked slate and articles of slate or of agglomerated slate.</b>		kg										30%	15%	7.5%	2%	30% or Rs.50/= per kg			
<b>68.04</b>		<b>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 (+).</b>																			
	6804.10	- Millstones and grindstones for milling, grinding or pulping		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
		- Other millstones, grindstones, grinding wheels and the like :																			
	6804.21	-- Of agglomerated synthetic or natural diamond		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	6804.22	-- Of other agglomerated abrasives or of ceramics		kg	13.5%				Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	6804.23	-- Of natural stone		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				
	6804.30	- Hand sharpening or polishing stones		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%				

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<b>68.05</b>		<b>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.</b>																		
	6805.10	- On a base of woven textile fabric only		kg								5%	5%	30%	15%	7.5%	2%	15%		
	6805.20	- On a base of paper or paperboard only		kg								5%	5%	30%	Con	7.5%	2%	15%		
	6805.30	- On a base of other materials		kg								5%	5%	30%	Con	7.5%	2%	15%		
<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 or of Chapter 69.</b>																		
	6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls :																		
	6806.10.10	--- Ceramic fibre waste	L	kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	6806.10.90	--- Other		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	6806.90	- Other		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%	35% or Rs. 20/= per kg		
<b>68.07</b>		<b>Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).</b>																		
	6807.10	- In rolls		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			

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	6807.90	- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%			
<b>68.08</b>	6808.00	<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					Free	Free		5%	4.5%	15%	15%	7.5%	2%	25% or Rs.50/= per kg		
<b>68.09</b>		<b>Articles of plaster or of compositions based on plaster.</b>																		
		- Boards, sheets, panels, tiles and similar articles, not ornamented :																		
	6809.11	-- Faced or reinforced with paper or paperboard only :																		
	6809.11.10	--- Waste gypsum wallboard or plaster boading arising from the demolishing of building	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.20/= per kg		
	6809.11.20	--- Gypsum plaster board, both sides with un worked paper or paper board		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.10/= per kg		
	6809.11.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.20/= per kg		
	6809.19	-- Other :																		
	6809.19.10	--- Waste gypsum wallboard or plaster board arising from the demolishing of building	L	kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.20/= per kg		
	6809.19.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.20/= per kg		
	6809.90	- Other articles		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35% or Rs.20/= per kg		

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<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 waste sludge	L	kg				Free	Free			5%	5%	30%	15%	7.5%	2%	35%		
	6810.11.90	--- Other		kg				Free	Free			5%	5%	30%	15%	7.5%	2%			
	6810.19	-- Other		kg				Free	Free			5%	5%	30%	15%	7.5%	2%	35%		
		- Other articles :																		
	6810.91	-- Prefabricated structural components for building or civil engineering		kg				Free	Free			5%	5%	30%	15%	7.5%	2%	35%		
	6810.99	-- Other :																		
	6810.99.10	--- Concrete cement blocks encasing industrial waste sludge	L	kg				Free	Free			5%	5%	30%	15%	7.5%	2%			
	6810.99.90	--- Other		kg				Free	Free			5%	5%	30%	15%	7.5%	2%	35%		
<b>68.11</b>		<b>Articles of asbestos-cement, of cellulose fibre-cement or the like.</b>																		
	6811.40	- Containing asbestos :																		
	6811.40.10	--- Corrugated sheets		kg										30%	15%	7.5%	2%			
	6811.40.20	--- Other sheets, panels, tiles and similar articles		kg										30%	15%	7.5%	2%	35%		
	6811.40.30	--- Tubes, pipes and tube or pipe fittings		kg				Free	Free			5%	5%	30%	15%	7.5%	2%			
	6811.40.40	--- Packing washers and joints		kg				Free	Free			5%	4.5%	15%	15%	7.5%	2%			
	6811.40.90	--- Other		kg				Free	Free			5%	5%	30%	15%	7.5%	2%	35%		
		- Not containing asbestos :																		
	6811.81	-- Corrugated sheets		kg				Free					5%	30%	15%	7.5%	2%			
	6811.82	-- Other sheets, panels, tiles and similar articles		kg				Free				12.5%	5%	30%	15%	7.5%	2%	35%		

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	6811.89	-- Other articles :																	
	6811.89.10	--- Packing washers and joints		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	6811.89.90	--- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	35%	
<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	- Of crocidolite		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Other :																	
	6812.91	-- Clothing, clothing accessories, footwear and headgear		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	6812.92	-- Paper, millboard and felt		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	6812.93	-- Compressed asbestos fibre jointing, in sheets or rolls		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	6812.99	-- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
<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	- Containing asbestos		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
		- Not containing asbestos :																	
	6813.81	-- Brake linings and pads		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
	6813.89	-- Other		kg					Free	Free		5%	4.5%	15%	15%	7.5%	2%		
																			11%

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<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	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
	6814.90	- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%			
<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	- Non-electrical articles of graphite or other carbon		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	12%		
	6815.20	- Articles of peat		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	12%		
		- Other articles :																		
	6815.91	-- Containing magnesite, dolomite or chromite		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	12%		
	6815.99	-- Other		kg					Free	Free		5%	5%	30%	15%	7.5%	2%	12%		