

**Chapter 69**  
**Ceramic products**

**Notes.**

1.- This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2.- This Chapter does not cover :

- (a) Products of heading 28.44;
- (b) Articles of heading 68.04;
- (c) Articles of Chapter 71 (for example, imitation jewellery);
- (d) Cermets of heading 81.13;
- (e) Articles of Chapter 82;
- (f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (g) Artificial teeth (heading 90.21);
- (h) Articles of Chapter 91 (for example, clocks and clock cases);
- (ij) 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 96.06 (for example, buttons) or of heading 96.14 (for example, smoking\pipes); or
- (m) Articles of Chapter 97 (for example, works of art).

| HS Hdg       | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |      |      |    |    |      |    |     | Gen Duty | VAT  | PAL | NBT | Cess | Excise<br>(S.P.L) | S<br>C<br>L |
|--------------|------------|--|------|--------------|-------------------|----|----|------|------|----|----|------|----|-----|----------|------|-----|-----|------|-------------------|-------------|
|              |            |  |      |              | AP                | AD | BN | GT   | IN   | PK | SA | SF   | SD | SG  |          |      |     |     |      |                   |             |
|              |            | <b>I.- GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS</b>  |      |              |                   |    |    |      |      |    |    |      |    |     |          |      |     |     |      |                   |             |
| <b>69.01</b> | 6901.00.00 | <b>Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.</b> |      |              |                   |    |    |      |      |    |    |      |    |     |          |      |     |     |      |                   |             |
|              | 6901.00.10 | --- Magnesite and magnesite chrome bricks  | kg   |              |                   |    |    | Free | Free |    | 5% | 4.5% |    | 15% | 15%      | Ex   | 2%  |     |      |                   |             |
|              | 6901.00.90 | --- Other  | kg   |              | 22.5%             |    |    | Free | Free |    | 5% | 5%   |    | 30% | 15%      | 7.5% | 2%  |     |      |                   |             |

| HS Hdg       | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen Duty | VAT | PAL  | NBT | Cess | Excise<br>(S.P.L) | S<br>C<br>L |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|----------|-----|------|-----|------|-------------------|-------------|
|              |            |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |          |     |      |     |      |                   |             |
| <b>69.02</b> |            | <b>Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths (+) .</b>  |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |
|              | 6902.10.00 | - Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, or expressed as MgO, CaO or Cr2O3 :  |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |
|              | 6902.10.10 | --- Magnesite and magnesite chrome bricks  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6902.10.90 | --- Other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 5%   |    | 30%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6902.20.00 | - Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products  | kg   |              | 27%               |    |    |    | Free | Free |    | 5% | 5%   |    | 30%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6902.90.00 | - Other  | kg   |              | 27%               |    |    |    | Free | Free |    | 5% | 5%   |    | 30%      | 15% | 7.5% | 2%  |      |                   |             |
| <b>69.03</b> |            | <b>Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.</b> |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |
|              | 6903.10.00 | - Containing by weight more than 50% of graphite or other carbon or of a mixture of these products :   |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |
|              | 6903.10.10 | --- Crucibles  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6903.10.90 | --- Other  | kg   |              | 11.25%            |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6903.20.00 | - Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2) :  |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |
|              | 6903.20.10 | --- Crucibles  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6903.20.90 | --- Other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6903.90.00 | - Other :  |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |
|              | 6903.90.10 | --- Crucibles  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              | 6903.90.90 | --- Other  | kg   |              | 11.25%            |    |    |    | Free | Free |    | 5% | 4.5% |    | 15%      | 15% | 7.5% | 2%  |      |                   |             |
|              |            | <b>II.- OTHER CERAMIC PRODUCTS</b>   |      |              |                   |    |    |    |      |      |    |    |      |    |          |     |      |     |      |                   |             |

| HS Hdg       | HS Code    | Description   | Unit           | ICL/<br>SLSI | Preferential Duty |    |    |      |      |    |    |    |    |     | Gen Duty                                  | VAT  | PAL  | NBT | Cess | Excise<br>(S.P.L) | S<br>C<br>L |
|--------------|------------|---|----------------|--------------|-------------------|----|----|------|------|----|----|----|----|-----|---|------|------|-----|------|-------------------|-------------|
|              |            |   |                |              | AP                | AD | BN | GT   | IN   | PK | SA | SF | SD | SG  |   |      |      |     |      |                   |             |
| <b>69.04</b> |            | <b>Ceramic building bricks, flooring blocks, support or filler tiles and the like.</b>  |                |              |                   |    |    |      |      |    |    |    |    |     |   |      |      |     |      |                   |             |
|              | 6904.10.00 | - Building bricks   | 1000 u         |              |                   |    |    |      |      |    |    |    |    |     | 30%                                       | 15%  | 7.5% | 2%  |      |                   |             |
|              | 6904.90.00 | - Other   | kg             |              |                   |    |    |      |      |    |    |    |    |     | 30%                                       | 15%  | 7.5% | 2%  |      |                   |             |
| <b>69.05</b> |            | <b>Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.</b>                          |                |              |                   |    |    |      |      |    |    |    |    |     |   |      |      |     |      |                   |             |
|              | 6905.10.00 | - Roofing tiles   | kg             | S            |                   |    |    | Free | Free |    | 5% | 5% |    | 30% | 15%                                       | 7.5% | 2%   | 30% |      |                   |             |
|              | 6905.90.00 | - Other   | kg             |              |                   |    |    | Free | Free |    | 5% | 5% |    | 30% | 15%                                       | 7.5% | 2%   | 30% |      |                   |             |
| <b>69.06</b> | 6906.00.00 | <b>Ceramic pipes, conduits, guttering and pipe fittings.</b>  | kg             |              |                   |    |    | Free | Free |    | 5% | 5% |    | 30% | 15%                                       | 7.5% | 2%   | 25% |      |                   |             |
| <b>69.07</b> |            | <b>Ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics.</b> |                |              |                   |    |    |      |      |    |    |    |    |     |   |      |      |     |      |                   |             |
|              |            | - Flags and paving, hearth or wall tiles, other than those of subheadings 6907.30 and 6907.40 :   |                |              |                   |    |    |      |      |    |    |    |    |     |   |      |      |     |      |                   |             |
|              | 6907.21.00 | -- Of a water absorption coefficient by weight not exceeding 0.5%:  |                |              |                   |    |    |      |      |    |    |    |    |     |   |      |      |     |      |                   |             |
|              | 6907.21.10 | --- Wall tiles  | m <sup>2</sup> | S            |                   |    |    |      |      |    |    |    |    |     | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15%  | 7.5% | 2%  | 35%  |                   |             |
|              | 6907.21.90 | --- Other   | m <sup>2</sup> | S            |                   |    |    |      |      |    |    |    |    |     | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15%  | 7.5% | 2%  | 35%  |                   |             |
|              | 6907.22.00 | -- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:  |                |              |                   |    |    |      |      |    |    |    |    |     |   |      |      |     |      |                   |             |
|              | 6907.22.10 | --- Wall tiles  | m <sup>2</sup> | S            |                   |    |    |      |      |    |    |    |    |     | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15%  | 7.5% | 2%  | 35%  |                   |             |

| HS Hdg         | HS Code    |     | Description   | Unit           | ICL/<br>SLSI | Preferential Duty |     |     |      |      |      |    |      | Gen Duty | VAT                                       | PAL | NBT  | Cess | Excise<br>(S.P.L) | S<br>C<br>L |    |
|----------------|------------|-----|---|----------------|--------------|-------------------|-----|-----|------|------|------|----|------|----------|---|-----|------|------|-------------------|-------------|----|
|                |            |     |   |                |              | AP                | AD  | BN  | GT   | IN   | PK   | SA | SF   |          |   |     |      |      |                   |             | SD |
|                | 6907.22.90 | --- | Other   | m <sup>2</sup> | S            |                   |     |     |      |      |      |    |      |          | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15% | 7.5% | 2%   | 35%               |             |    |
|                | 6907.23.00 | --  | Of a water absorption coefficient by<br>weight exceeding 10%:   |                |              |                   |     |     |      |      |      |    |      |          |   |     |      |      |                   |             |    |
|                | 6907.23.10 | --- | Wall tiles  | m <sup>2</sup> | S            |                   |     |     |      |      |      |    |      |          | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15% | 7.5% | 2%   | 35%               |             |    |
|                | 6907.23.90 | --- | Other   | m <sup>2</sup> | S            |                   |     |     |      |      |      |    |      |          | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15% | 7.5% | 2%   | 35%               |             |    |
|                | 6907.30.00 | -   | Mosaic cubes and the like, other than<br>those of subheading 6907.40  | m <sup>2</sup> | S            |                   |     |     |      |      |      |    |      |          | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15% | 7.5% | 2%   | 35%               |             |    |
|                | 6907.40.00 | -   | Finishing ceramics  | m <sup>2</sup> | S            |                   |     |     |      |      |      |    |      |          | 30% or<br>Rs. 110/=<br>per m <sup>2</sup> | 15% | 7.5% | 2%   | 35%               |             |    |
| <b>[69.08]</b> |            |     |   |                |              |                   |     |     |      |      |      |    |      |          |   |     |      |      |                   |             |    |
| <b>69.09</b>   |            |     | <b>Ceramic wares for laboratory,<br/>chemical or other technical uses;<br/>ceramic troughs, tubs and similar<br/>receptacles of a kind used in<br/>agriculture; ceramic pots, jars and<br/>similar articles of a kind used for<br/>the conveyance or packing of<br/>goods (+) .</b> |                |              |                   |     |     |      |      |      |    |      |          |   |     |      |      |                   |             |    |
|                |            | -   | Ceramic wares for laboratory, chemical<br>of other technical uses :   |                |              |                   |     |     |      |      |      |    |      |          |   |     |      |      |                   |             |    |
|                | 6909.11.00 | --  | Of porcelain or china   | kg             |              |                   |     |     | Free | Free |      | 5% | 5%   |          | 30%                                       | 15% | 7.5% | 2%   |                   |             |    |
|                | 6909.12.00 | --  | Articles having a hardness equivalent to<br>9 or more on the Mohs scale   | kg             |              |                   |     |     | Free | Free |      | 5% | 5%   |          | 30%                                       | 15% | 7.5% | 2%   |                   |             |    |
|                | 6909.19.00 | --  | Other :   |                |              |                   |     |     |      |      |      |    |      |          |   |     |      |      |                   |             |    |
|                | 6909.19.10 | --- | Filter Candles  | kg             |              |                   |     |     | Free | Free |      | 5% | 4.5% |          | 15%                                       | 15% | 7.5% | 2%   |                   |             |    |
|                | 6909.19.90 | --- | Other   | kg             |              |                   |     |     | Free | Free |      | 5% | 5%   |          | 30%                                       | 15% | 7.5% | 2%   |                   |             |    |
|                | 6909.90.00 | -   | Other   | kg             |              |                   | 27% | 27% |      | Free | Free |    | 5%   | 5%       |   | 30% | 15%  | 7.5% | 2%                |             |    |

| HS Hdg       | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty             |    |    |    |    |    |    |    |    |    | Gen Duty                     | VAT | PAL  | NBT | Cess                   | Excise<br>(S.P.L) | S<br>C<br>L |
|--------------|------------|--|------|--------------|-------------------------------|----|----|----|----|----|----|----|----|----|------------------------------|-----|------|-----|------------------------|-------------------|-------------|
|              |            |  |      |              | AP                            | AD | BN | GT | IN | PK | SA | SF | SD | SG |                              |     |      |     |                        |                   |             |
| <b>69.10</b> |            | <b>Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.</b> |      |              |                               |    |    |    |    |    |    |    |    |    |                              |     |      |     |                        |                   |             |
|              | 6910.10.00 | - Of porcelain or china :  |      |              |                               |    |    |    |    |    |    |    |    |    |                              |     |      |     |                        |                   |             |
|              | 6910.10.10 | --- Squatting pans   | u    |              | 25.7% or<br>Rs.20/=<br>per kg |    |    |    |    |    |    |    |    |    | 30% or<br>Rs. 23/=<br>per kg | 15% | 7.5% | 2%  |                        |                   |             |
|              | 6910.10.90 | --- Other  | u    |              |                               |    |    |    |    |    |    |    |    |    | 30%                          | 15% | 7.5% | 2%  |                        |                   |             |
|              | 6910.90.00 | - Other :  |      |              |                               |    |    |    |    |    |    |    |    |    |                              |     |      |     |                        |                   |             |
|              | 6910.90.10 | --- Squatting pans   | u    |              | 25.7% or<br>Rs.20/=<br>per kg |    |    |    |    |    |    |    |    |    | 30% or<br>Rs. 23/=<br>per kg | 15% | 7.5% | 2%  |                        |                   |             |
|              | 6910.90.90 | --- Other  | u    |              |                               |    |    |    |    |    |    |    |    |    | 30%                          | 15% | 7.5% | 2%  | Rs. 35/=<br>per kg     |                   |             |
| <b>69.11</b> |            | <b>Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.</b>  |      |              |                               |    |    |    |    |    |    |    |    |    |                              |     |      |     |                        |                   |             |
|              | 6911.10.00 | - Tableware and kitchenware  | kg   | S            |                               |    |    |    |    |    |    |    |    |    | 30% or<br>Rs. 27/=<br>per kg | 15% | 7.5% | 2%  | Rs.<br>100/=<br>per kg |                   |             |
|              | 6911.90.00 | - Other  | kg   |              |                               |    |    |    |    |    |    |    |    |    | 30% or<br>Rs. 27/=<br>per kg | 15% | 7.5% | 2%  | Rs.<br>100/=<br>per kg |                   |             |
| <b>69.12</b> | 6912.00.00 | <b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :</b>                              |      |              |                               |    |    |    |    |    |    |    |    |    |                              |     |      |     |                        |                   |             |
|              | 6912.00.10 | --- Tableware  | kg   | S            |                               |    |    |    |    |    |    |    |    |    | 30% or<br>Rs. 20/=<br>per kg | 15% | 7.5% | 2%  | Rs.<br>100/=<br>per kg |                   |             |
|              | 6912.00.90 | --- Other  | kg   |              |                               |    |    |    |    |    |    |    |    |    | 30% or<br>Rs. 20/=<br>per kg | 15% | 7.5% | 2%  | Rs.<br>100/=<br>per kg |                   |             |
|              |            | <i>Ceramic kitchenware</i>   | kg   | S            |                               |    |    |    |    |    |    |    |    |    |                              |     |      |     |                        |                   |             |

| HS Hdg       | HS Code        | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |    |    |    |    |      |      | Gen Duty | VAT                          | PAL | NBT  | Cess | Excise<br>(S.P.L)      | S<br>C<br>L |
|--------------|----------------|--|------|--------------|-------------------|----|----|----|----|----|----|----|------|------|----------|------------------------------|-----|------|------|------------------------|-------------|
|              |                |  |      |              | AP                | AD | BN | GT | IN | PK | SA | SF | SD   | SG   |          |                              |     |      |      |                        |             |
| <b>69.13</b> |                | <b>Statuettes and other ornamental ceramic articles.</b> |      |              |                   |    |    |    |    |    |    |    |      |      |          |                              |     |      |      |                        |             |
|              | 6913.10.00 -   | Of porcelain or china                                    | kg   |              |                   |    |    |    |    |    |    |    | Free | Free |          | Free                         | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |
|              | 6913.90.00 -   | Other :  |      |              |                   |    |    |    |    |    |    |    |      |      |          |                              |     |      |      |                        |             |
|              | 6913.90.10 --- | Ornaments  | kg   |              |                   |    |    |    |    |    |    |    | Free | Free |          | Free                         | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |
|              | 6913.90.90 --- | Other  | kg   |              |                   |    |    |    |    |    |    |    | Free | Free |          | Free                         | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |
| <b>69.14</b> |                | <b>Other ceramic articles.</b>                           |      |              |                   |    |    |    |    |    |    |    |      |      |          |                              |     |      |      |                        |             |
|              | 6914.10.00 -   | Of porcelain or china :                                  |      |              |                   |    |    |    |    |    |    |    |      |      |          |                              |     |      |      |                        |             |
|              | 6914.10.10 --- | Handicraft   | kg   |              |                   |    |    |    |    |    |    |    |      |      |          | 30% or<br>Rs. 33/=<br>per kg | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |
|              | 6914.10.90 --- | Other  | kg   |              |                   |    |    |    |    |    |    |    |      |      |          | 30% or<br>Rs. 33/=<br>per kg | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |
|              | 6914.90.00 -   | Other :  |      |              |                   |    |    |    |    |    |    |    |      |      |          |                              |     |      |      |                        |             |
|              | 6914.90.10 --- | Handicraft   | kg   |              |                   |    |    |    |    |    |    |    |      |      |          | 30% or<br>Rs. 27/=<br>per kg | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |
|              | 6914.90.90 --- | Other  | kg   |              |                   |    |    |    |    |    |    |    |      |      |          | 30% or<br>Rs. 27/=<br>per kg | 15% | 7.5% | 2%   | Rs.<br>100/=<br>per kg |             |