

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 | | 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). | | | | | | | | | | | | | | | | | |
| | 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 | | | | |
| 68.03 | 6803.00 | Worked slate and articles of slate or of agglomerated slate. | | kg | | | | | | | | | | 30% | 15% | 7.5% | 2% | 30% or Rs.50/= per kg | | | | |
| 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 | - 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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|--------------|------------|--|-------------|------|-------------------|----|----|------|------|----|----|----|------|--------------|-------------|-------------|-------------|------------------------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 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 | - 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% | | |
| 68.06 | | 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. | | | | | | | | | | | | | | | | | | |
| | 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 | | |
| 68.07 | | Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch). | | | | | | | | | | | | | | | | | | |
| | 6807.10 | - In rolls | | kg | | | | Free | Free | | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | | |

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|--------------|------------|---|-------------|------|-------------------|----|----|----|------|------|----|----|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|----|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | | SD |
| | 6807.90 | - Other | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | | | |
| 68.08 | 6808.00 | 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. | | kg | | | | | Free | Free | | 5% | 4.5% | 15% | 15% | 7.5% | 2% | 25% or Rs.50/= per kg | | |
| 68.09 | | Articles of plaster or of compositions based on plaster. | | | | | | | | | | | | | | | | | | |
| | | - 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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|--------------|------------|---|-------------|------|-------------------|----|----|------|------|----|-------|------|-----|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| 68.10 | | Articles of cement, of concrete or of artificial stone, whether or not reinforced (+). | | | | | | | | | | | | | | | | | | |
| | | - 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% | | | |
| 68.11 | | Articles of asbestos-cement, of cellulose fibre-cement or the like. | | | | | | | | | | | | | | | | | | |
| | 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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|--------------|------------|---|-------------|------|-------------------|----|----|------|------|----|----|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | | | | | | | |
| | 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% | | |
| 68.12 | | 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. | | | | | | | | | | | | | | | | | | |
| | 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% | | | |
| 68.13 | | 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. | | | | | | | | | | | | | | | | | | |
| | 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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|--------------|---------|---|-------------|------|-------------------|----|----|----|------|------|----|----|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | | | | | |
| 68.14 | | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. | | | | | | | | | | | | | | | | | |
| | 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% | | |
| 68.15 | | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | | | | | | | | | | | | | | | | | |
| | 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% | |