

**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);
- (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (j) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (k) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking\pipes); or
- (l) Articles of Chapter 97 (for example, works of art).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C 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%	8%	Ex			
	6901.00.90	--- Other	kg		11.25%				Free	Free		5%	5%		15%	8%	10%	15%		

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<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	- 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%	8%	10%			
	6902.10.90	--- Other	kg						Free	Free		5%	5%		15%	8%	10%	15%		
	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		13.5%				Free	Free		5%	5%		15%	8%	10%	15%		
	6902.90.00	- Other	kg		13.5%				Free	Free		5%	5%		15%	8%	10%	15%		
<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	- 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%	8%	10%			
	6903.10.90	--- Other	kg		11.25%				Free	Free		5%	4.5%		15%	8%	10%			
	6903.20	- 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%	8%	10%			
	6903.20.90	--- Other	kg		11.25%				Free	Free		5%	4.5%		15%	8%	10%			
	6903.90	- Other :																		
	6903.90.10	--- Crucibles	kg						Free	Free		5%	4.5%		15%	8%	10%			
	6903.90.90	--- Other	kg		11.25%				Free	Free		5%	4.5%		15%	8%	10%			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		<b>II.- OTHER CERAMIC PRODUCTS</b>																		
<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												15%	8%	10%	40%		
	6904.90.00	- Other	kg												15%	8%	10%	40%		
<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	TS/S				Free	Free						15%	8%	10%	40%		
	6905.90.00	- Other	kg	TS				Free	Free						15%	8%	10%	40%		
<b>69.06</b>	6906.00.00	<b>Ceramic pipes, conduits, guttering and pipe fittings.</b>	kg					Free	Free		5%	5%		15%	8%	10%	40%			
<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>	TS/S											15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>2</sup>		
	6907.21.90	--- Other	m <sup>2</sup>	TS/S											15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>2</sup>		
	6907.22	-- Of a water absorption coefficient by weight exceeding 0.5% but not exceeding 10%:																		
	6907.22.10	--- Wall tiles	m <sup>2</sup>	TS/S											15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>2</sup>		

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						AP	AD	BN	GT	IN	PK	SA	SF							SD
	6907.22.90	---	Other	m <sup>2</sup>	TS/S										15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>2</sup>		
	6907.23	--	Of a water absorption coefficient by weight exceeding 10%:																	
	6907.23.10	---	Wall tiles	m <sup>2</sup>	TS/S										15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>2</sup>		
	6907.23.90	---	Other	m <sup>2</sup>	TS/S										15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>3</sup>		
	6907.30.00	-	Mosaic cubes and the like, other than those of subheading 6907.40	m <sup>2</sup>	TS/S										15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>4</sup>		
	6907.40.00	-	Finishing ceramics	m <sup>2</sup>	TS										15% or Rs. 55/= per m <sup>2</sup>	8%	10%	50% or Rs.490/= per m <sup>2</sup>		
			<i>Ceramic Tiles and Porcelain Tiles</i>		TS/S															
	[69.08]																			
	69.09		<b>Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (+) .</b>																	
		-	Ceramic wares for laboratory, chemical or other technical uses :																	
	6909.11.00	--	Of porcelain or china	kg					Free	Free		5%	5%		15%	8%	10%	15%		
	6909.12.00	--	Articles having a hardness equivalent to 9 or more on the Mohs scale	kg					Free	Free		5%	5%		15%	8%	10%	15%		
	6909.19	--	Other :																	
	6909.19.10	---	Filter Candles	kg					Free	Free		5%	4.5%		15%	8%	10%			
	6909.19.90	---	Other	kg					Free	Free		5%	5%		15%	8%	10%	15%		
	6909.90.00	-	Other	kg		13.5%	13.5%		Free	Free		5%	5%		15%	8%	10%	15%		

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<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	- Of porcelain or china :																		
	6910.10.10	--- Squatting pans	u		13% or Rs.10/= per kg										15% or Rs. 12/= per kg	8%	10%	Rs. 75/- per kg		
	6910.10.90	--- Other	u												15%	8%	10%	Rs. 155/- per kg		
	6910.90	- Other :																		
	6910.90.10	--- Squatting pans	u		13% or Rs.10/= per kg										15% or Rs. 12/= per kg	8%	10%	Rs. 75/- per kg		
	6910.90.90	--- Other	u												15%	8%	10%	Rs. 155/- 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											15% or Rs. 14/= per kg	8%	10%	15% or Rs.120/= per kg		
	6911.90.00	- Other	kg												15% or Rs. 14/= per kg	8%	10%	15% or Rs.120/= per kg		
<b>69.12</b>		<b>Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china :</b>																		
	6912.00.10	--- Tableware	kg	S											15% or Rs. 10/= per kg	8%	10%	15% or Rs.120/= per kg		
	6912.00.90	--- Other	kg												15% or Rs. 10/= per kg	8%	10%	15% or Rs.120/= per kg		

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<b>69.13</b>			<b>Statuettes and other ornamental ceramic articles.</b>																
	6913.10.00	-	Of porcelain or china	kg								Free	Free	Free	8%	10%	Rs.120/= per kg		
	6913.90	-	Other :																
	6913.90.10	---	Ornaments	kg								Free	Free	Free	8%	10%	Rs.120/= per kg		
	6913.90.90	---	Other	kg								Free	Free	Free	8%	10%	Rs.120/= per kg		
<b>69.14</b>			<b>Other ceramic articles.</b>																
	6914.10	-	Of porcelain or china :																
	6914.10.10	---	Handicraft	kg										15% or Rs. 17/= per kg	8%	10%	15% or Rs.120/= per kg		
	6914.10.90	---	Other	kg										15% or Rs. 17/= per kg	8%	10%	15% or Rs.120/= per kg		
	6914.90	-	Other :																
	6914.90.10	---	Handicraft	kg	TS									15% or Rs. 14/= per kg	8%	10%	15% or Rs.120/= per kg		
	6914.90.90	---	Other	kg	TS									15% or Rs. 14/= per kg	8%	10%	15% or Rs.120/= per kg		