

**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, luminaires and lighting fittings, prefabricated buildings);
- (k) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (l) Articles of Chapter 96 (for example, buttons), of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or heading 96.06 (for example, drawing slates) or of heading 96.10 (for example, monopods, bipods, tripods and similar articles); or
- (m) Articles 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
- (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	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				GEN	SG			
<b>68.01</b>	6801.00	<b>Setts, curbstones and flagstones, of natural stone (except slate).</b>	kg											20.0%	20%	18%	Ex	10%	Free		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG			
<b>68.02</b>		<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 square), the largest face 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											20%	18%	10%	35% or Rs.70/= per kg				2.5%	
		- 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											20%	18%	10%	35% or Rs.35/= per kg				2.5%	
	6802.23	-- Granite	kg				Free							Free	18%	10%	15% or Rs.40/= per kg	16% or Rs.24/= per kg		2.5%		
	6802.29	-- Other stone	kg				17.5%							20%	18%	10%	35% or Rs.30/= 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										Free	Free	18%	10%					2.5%	
	6802.91.90	--- Other	kg											20%	18%	10%	35% or Rs.30/= per kg				2.5%	
	6802.92	-- Other calcareous stone	kg				17.5%							20%	18%	10%	35% or Rs.30/= per kg				2.5%	
	6802.93	-- Granite	kg				17.5%							20%	18%	10%	35% or Rs.30/= per kg	16% or Rs.32/= per kg		2.5%		
	6802.99	-- Other Stone :																				
	6802.99.10	--- Balls for crushing mills	kg										10.0%	20%	18%	Ex					2.5%	
	6802.99.90	--- Other	kg				17.5%							20%	18%	10%	35% or Rs.30/= per kg				2.5%	
<b>68.03</b>	6803.00	<b>Worked slate and articles of slate or of agglomerated slate.</b>	kg											20%	18%	10%	30% or Rs.100/= per kg				2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD				SG	GEN				SG
<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		18.0%				Free	Free		5%	4.5%	10.0%	20%	18%	10%			2.5%		
		- Other millstones, grindstones, grinding wheels and the like :																				
	6804.21	-- Of agglomerated synthetic or natural diamond	kg					Free	Free			5%	4.5%	10.0%	20%	18%	10%			2.5%		
	6804.22	-- Of other agglomerated abrasives or of ceramics	kg		18.0%			Free	Free			5%	4.5%		20%	18%	10%			2.5%		
	6804.23	-- Of natural stone	kg					Free	Free			5%	4.5%		20%	18%	10%			2.5%		
	6804.30	- Hand sharpening or polishing stones	kg					Free	Free			5%	4.5%	10.0%	20%	18%	10%			2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG			
<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%		20%	18%	10%	20%				2.5%
	6805.20	- On a base of paper or paperboard only	kg									5%	5%		20%	18%	10%	20%				2.5%
	6805.30	- On a base of other materials	kg									5%	5%		20%	18%	10%	20%				2.5%
<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 wools (including intermixtures thereof), in bulk, sheets or rolls :																				
	6806.10.10	--- Ceramic fibre waste	kg	L					Free	Free		5%	4.5%	10.0%	20%	18%	10%					2.5%
	6806.10.90	--- Other	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%					2.5%
	6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including inter mixtures thereof)	kg		15.00%				Free	Free		5%	4.5%	10.0%	20%	18%	10%					2.5%
	6806.90	- Other	kg						Free	Free		5%	4.5%		20%	18%	10%	25% or Rs.30/= 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	- In rolls	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%
	6807.90	- Other	kg		15.00%				Free	Free		5%	4.5%		20%	18%	10%					2.5%

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG				
68.08	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%		20%	18%	Ex	20% or Rs.70/= per kg		2.5%		
68.09		<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	kg	L					Free	Free		5%	5%		20%	18%	Ex	35% or Rs.40/= per kg			2.5%		
	6809.11.20	--- Gypsum plaster board, both sides with un worked paper or paper board	kg					Free	Free		5%	5%		20%	18%	10%		35% or Rs.20/= per kg			2.5%		
	6809.11.90	--- Other	kg					Free	Free		5%	5%		20%	18%	10%		35% or Rs.40/= 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%		20%	18%	Ex		35% or Rs.40/= per kg			2.5%		
	6809.19.90	--- Other	kg					Free	Free		5%	5%		20%	18%	10%		35% or Rs.40/= per kg			2.5%		
	6809.90	- Other articles	kg					Free	Free		5%	5%		20%	18%	10%		35% or Rs.40/= per kg			2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG				GEN	SG				
<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	kg	L					Free	Free		5%	5%		20%	18%	Ex	35%	28%		2.5%		
	6810.11.90	--- Other <i>Cement Concrete Tiles</i>	kg	S					Free	Free		5%	5%		20%	18%	10%	10%	Free		2.5%		
	6810.19	-- Other <i>Cement Concrete Tiles</i>	kg	S					Free	Free		5%	5%		20%	18%	10%	35%			2.5%		
		- Other articles :																					
	6810.91	-- Prefabricated structural components for building or civil engineering	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	35%			2.5%		
	6810.99	-- Other :																					
	6810.99.10	--- Concrete cement blocks encasing industrial waste sludge	kg	L					Free	Free		5%	5%		20%	18%	Ex	10%	Free		2.5%		
	6810.99.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	35%			2.5%		
<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	S										20.0%	20%	18%	Ex	10%	Free		2.5%		
	6811.40.20	--- Other sheets, panels, tiles and similar articles <i>Asbestos Cement Flat Sheets</i>	kg	S											20%	18%	Ex	35%	28%		2.5%		
	6811.40.30	--- Tubes, pipes and tube or pipe fittings	kg						Free	Free		5%	5%		20%	18%	Ex	10%	Free		2.5%		
	6811.40.40	--- Packing washers and joints	kg						Free	Free		5%	4.5%	10.0%	20%	18%	Ex				2.5%		
	6811.40.90	--- Other	kg						Free	Free		5%	5%		20%	18%	10%	35%	28%		2.5%		
		- Not containing asbestos :																					
	6811.81	-- Corrugated sheets	kg						Free				5%		20%	18%	Ex	10%			2.5%		
	6811.82	-- Other sheets, panels, tiles and similar articles	kg						Free			7.5%	5%		20%	18%	10%	35%			2.5%		
	6811.89	-- Other articles :																					
	6811.89.10	--- Packing washers and joints	kg						Free	Free		5%	4.5%		20%	18%	10%				2.5%		
	6811.89.90	--- Other	kg						Free	Free		5%	5%		20%	18%	Ex	35%			2.5%		

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<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		15.00%				Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%		
		- Other :																						
	6812.91	-- Clothing, clothing accessories, footwear and headgear	kg		15.00%				Free	Free		5%	4.5%	10.0%	20%	18%	Ex					2.5%		
	6812.99	-- Other	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%					2.5%		
<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	- Containing asbestos	kg						Free	Free		5%	4.5%	10.0%	20%	18%	10%					2.5%		
		- Not containing asbestos :																						
	6813.81	-- Brake linings and pads	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%		
	6813.89	-- Other	kg						Free	Free		5%	4.5%		20%	18%	10%					2.5%		
<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		15.00%				Free	Free		5%	5%		20%	18%	10%	10%	Free			2.5%		
	6814.90	- Other	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	10%	Free			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>																						
		- Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses :																						
	6815.11	-- Carbon fibres	kg						Free	Free		5%	5%		20%	18%	Ex	20%				2.5%		
	6815.12	-- Fabrics of carbon fibres	kg						Free	Free		5%	5%		20%	18%	Ex	20%				2.5%		
	6815.13	-- Other articles of carbon fibres	kg						Free	Free		5%	5%		20%	18%	Ex	20%				2.5%		

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	6815.19	--	Other	kg						Free	Free		5%	5%		20%	18%	Ex	20%		2.5%		
	6815.20	-	Articles of peat	kg		15.00%				Free	Free		5%	5%		20%	18%	10%	10%	Free		2.5%	
		-	Other articles :																				
	6815.91	--	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	kg		15.00%				Free	Free		5%	5%		20%	18%	Ex	10%	Free		2.5%	
	6815.99	--	Other	kg						Free	Free		5%	5%		20%	18%	10%	20%			2.5%	