# Hafele India Private Limited

Appellate Authority for Advance Ruling — Maharashtra

**MAH/AAAR/SS-RJ/02/2018-19 Dated - 02.08.2018** Dated **02.08.2018**

## Q Questions Before the Authority

- Whether Caesarstone Quartz Surfaces imported by the applicant merit classification under HSN Heading 2506 or HSN Heading 6810.

## F Facts

The Appellant is engaged in importing and selling 'Caesarstone Quartz Surfaces' in India. The product comprises approximately 93 percent crushed natural quartz mixed with unsaturated polyester resins, pigments, and additives, which are moulded, compacted under high pressure, vacuum-vibrated, and heat-cured into solid slabs. The Appellant sought classification under HSN Heading 2506 as natural quartz rather than HSN Heading 6810 as artificial stone.

## H Ruling

| | | |
|---|---|---|
| **Classification of imported Caesarstone Quartz Surfaces** | **HSN code 6810** | Classified under Heading 6810 as artificial stone, not under Heading 2506 |

The Appellate Authority affirmed the Advance Ruling and held that Caesarstone imported by the Appellant is classifiable under **HSN code 6810** as articles of artificial stone. The Authority saw no reason to interfere with the order of the AAR, confirming that the product is an engineered artificial stone rather than natural mineral in crude form.

## R Reasoning

The Authority held that Chapter Note 1 to Chapter 25 restricts entries under Heading 2506 to minerals in their crude state or subjected to simple physical/mechanical processes without altering structure or obtained without mixing. Caesarstone undergoes extensive manufacturing processes including mixing crushed quartz with resin binders, pigment addition, pressure moulding, and thermal curing, creating a distinct commercial product known as engineered stone. Under Rule 1 of the General Rules for Interpretation, classification is governed by the terms of headings and Chapter notes; Heading 6810 explicitly covers artificial stone formed by agglomerating natural stone crushed pieces with resin binders.

## P Provisions Relied On

| | |
|---|---|
| Section 101 of the CGST Act, 2017 | Section 101 of the MGST Act, 2017 |


Prepared as a reading aid. Where this summary and the original order differ, the order governs.

HSN Heading 2506

Chapter Note 1 to Chapter 25 of the Customs Tariff Act, 1975

HSN Heading 6810

Chapter Note 1 to Chapter 68 of the Customs Tariff Act, 1975

Rule 1 of the General Rules for Interpretation of Customs Tariff

## ! For the Practitioner

This order settles that composite engineered quartz slabs manufactured using resin binders and thermal curing cannot be classified under HSN 2506 as natural mineral quartz. Tax practitioners can cite this ruling to confirm that **engineered stone products fall under HSN Heading 6810** as articles of artificial stone.

### Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> hafele-appellate-authority-order.pdf

Prepared 21-10-2026.

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