

M/s. Maheshwari Stone Supplying Company, Tandoor, Vikarabad District

Appellate Authority for Advance Ruling — Telangana

A.R.Appeal-No. AAAR/01/2018 dated 07 August, 2018

Q Questions Before the Authority

- In which Chapter the commodity called "Polished / Processed limestone slabs" falls ?
- Under which HSN Code the above commodity comes ?
- Can we put them under "Mineral substances not elsewhere specified or included" which is mentioned under HSN Code 2530 ?
- Can we retain them under any of the HSN Codes 2515/2516 ?
- Can we retain them under HSN Code 25 with inaugural phrase of "Goods not mentioned elsewhere" as mentioned at the start of column of 5% ?

F Facts

The applicant is a small-scale unit that processes rough limestone slabs by polishing, cutting, tumbling, and calibration. They argued that their processed limestone slabs should remain classified under Chapter 25 as mineral products, as the processing does not change the fundamental nature or character of the stone. The lower authority had previously ruled that the goods were classifiable under heading 6802.

H Ruling

Chapter classification	Chapter 68	The commodity falls under Chapter 68 of the First Schedule to the Customs Tariff Act, 1975.
HSN Code	6802 92 00	Classified as Other calcareous stone under heading 6802.
Classification under 2530	No	The goods do not fall under HSN Code 2530.
Classification under 2515/2516	No	The goods do not fall under HSN Codes 2515 or 2516.
Classification under Chapter 25	No	The goods would not fall under Chapter 25.

The Appellate Authority upheld the classification of the processed limestone slabs under Chapter 68, specifically heading 6802. It concluded that the processes undertaken by the applicant go beyond those permitted for classification under Chapter 25, thereby moving the goods into the category of worked monumental or building stone.

R Reasoning

The authority reasoned that the processes of polishing, tumbling, and calibration are **beyond the scope of**

processes permitted under Chapter 25 for mineral products. It relied on Note 1 to Chapter 25, which restricts the chapter to products in a crude state or subjected to specific, limited processes. Consequently, the goods are classified as **worked monumental or building stone** under heading 6802, as they have been worked beyond the stage of normal quarry products. The authority also noted that the classification is governed by the Customs Tariff Act, 1975, and relevant HSN Explanatory Notes.

P Provisions Relied On

Section 101(1) of the Telangana Goods and Services Tax Act, 2017

Chapter 25 of the Customs Tariff Act, 1975

Chapter 68 of the Customs Tariff Act, 1975

Heading 6802 of the Customs Tariff Act, 1975

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

! For the Practitioner

This ruling clarifies that processed limestone slabs subjected to polishing and other mechanical processes are **not classifiable under Chapter 25** as raw minerals. Practitioners should note that the authority prioritizes the **nature of processing** over the applicant's argument regarding the small-scale nature of the business or the lack of change in the stone's fundamental substance. It confirms that such processed stone falls under the higher tax bracket associated with heading 6802.

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 -> [aaar-01-2018-maheshwari stone.pdf](#)

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