

M/s Sika India Private Limited

Appellate Authority for Advance Ruling — West Bengal

Appeal Case No. 03/WBAAAR/Appeal/2018

Dated 26.07.2018

Q Questions Before the Authority

- Whether 'SIKA Block Joining Mortar' is to be classified under Tariff Head 3214 90 90 as held by the lower authority or under Tariff Head 3824 50 90.

F Facts

The Appellant manufactures 'SIKA Block Joining Mortar', a dry mix product composed of sand, cement, slag/fly ash, and polymer additives used for joining masonry units like AAC blocks, concrete blocks, and fly ash bricks. The West Bengal Authority for Advance Ruling had classified the product under Tariff Heading 3214 90 90 attracting 28% GST. The Appellant appealed seeking reclassification under Tariff Heading 3824 50 90 attracting 18% GST to align with market competitors and proper technical categorization.

H Ruling

Classification and GST rate for 'SIKA Block Joining Mortar'

Classified under Tariff Item 3824, taxable under Serial no. 97 of Schedule III

Reverses the lower authority's classification under Tariff Heading 3214 90 90

The Appellate Authority for Advance Ruling modified the lower ruling and held that 'SIKA Block Joining Mortar' is non-refractory and not used for surface preparation. Consequently, it is classifiable under **Tariff Item 3824** as non-refractory mortar and taxable under **Serial no. 97 of Schedule III** (18% GST).

R Reasoning

The AAAR analyzed the chemical constituents, intended end-use, and commercial identity of 'SIKA Block Joining Mortar'. The product lacks refractory properties and is strictly used for joining structural masonry blocks rather than surface preparation, plastering, or surfacing for walls, floors, or facades covered under Heading 3214. The Authority held that notwithstanding the Appellant's prior voluntary declaration under Heading 3214 due to pre-GST tax rate parity, the correct classification under the Customs Tariff Act, 1975 based on trade parlance and technical specifications is **Tariff Item 3824**.

P Provisions Relied On

Section 100(1) of the Central Goods and Services Tax Act, 2017

Section 100(1) of the West Bengal Goods and Services Tax Act, 2017

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017

Notification No. 1125-FT dated 28.06.2017 under WBGST Act, 2017

Customs Tariff Act, 1975 (Tariff Headings 3214 and 3824)

! For the Practitioner

This order establishes that dry mix non-refractory block-joining mortars are classifiable under **Tariff Item 3824** (18% GST) rather than Heading 3214 (28% GST). It also clarifies that prior voluntary misclassification under early GST or pre-GST regimes does not preclude an assessee from establishing the correct classification based on end-use and technical nature.

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 -> [wbaaar-appeal no-03 2018 dt 24-07-2018.pdf](#)

Prepared 21-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com