

Hafele India Private Limited

Authority for Advance Ruling — Maharashtra

GST-ARA-10/2017/B-13 Mumbai, dt. 20/3/2018

Dated **20.03.2018**

Q Questions Before the Authority

- Whether Caesarstone imported by the Applicant can be classified under HSN code 2506 or 6810?

F Facts

The applicant imports Caesarstone, an engineered quartz surface composed of approximately 93% crushed quartz, polyester resins, and pigments. The product is manufactured through a process involving mixing, moulding, vacuum compaction, curing, and polishing. The applicant sought an advance ruling to determine the correct HSN classification for the product under the GST regime.

H Ruling

Classification of Caesarstone

HSN code 6810

The product is not classifiable under HSN 2506

The Authority ruled that the imported Caesarstone is not classifiable under HSN 2506 as it is not in a crude state and has undergone significant manufacturing processes. Instead, it is correctly classifiable under HSN 6810 as an article of artificial stone.

R Reasoning

The Authority reasoned that Chapter 25 covers naturally occurring minerals in a crude state, whereas the applicant's product is an engineered stone manufactured through complex industrial processes. The product contains resins and pigments, which changes its fundamental structure, thereby excluding it from Chapter 25. Consequently, the product falls under Chapter 68, which specifically covers articles of cement, concrete, or artificial stone. The ruling relied on the **General Rules for Interpretation** and the **Explanatory Notes** to the Customs Tariff.

P Provisions Relied On

Section 96 of the Maharashtra Goods and Services Tax Act, 2017

Section 97 of the Central Goods and Services Tax Act, 2017

Chapter 25 of the Customs Tariff Act

Chapter 68 of the Customs Tariff Act

Rule 2(a) and 3(a) of the General Rules for Interpretation



For the Practitioner

This ruling clarifies that engineered quartz surfaces containing resins and pigments are **not classifiable as raw quartz** under HSN 2506. Practitioners should classify such engineered stone products under HSN 6810. It settles the classification dispute for similar composite stone products but does not address specific tax rates beyond the classification itself.

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 -> [maharashtra_gst-ara-10_2017_dt_20.3.18_hipl.pdf](#)

Prepared 15-10-2026.

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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