

# M/s. Eco Green AAC Products Pvt. Ltd.

Authority for Advance Ruling — Gujarat

**ADVANCE RULING NO. GUJ/GAAR/R/2026/18**

Dated **08.05.2026**

## Q Questions Before the Authority

- Whether AAC Brick/ Blocks manufactured by the applicant, having predominantly siliceous inorganic composition satisfy the requirements of Chapter 69 as per the applicable Chapter Note and are liable of classification under 6904?
- Whether, once the goods are established as ceramic building units, the specific entry under Tariff Item 69041000 (Building Bricks) would prevail over the general entry under Heading 6810?
- Whether, applying Rule 3(a) of the General Rules for Interpretation, the specific heading 6904 should be preferred over the general heading 6810?
- Whether the goods being manufactured and supplied by the applicant are correctly classifiable under Tariff Item 69041000 as "Building Bricks"?

## F Facts

The applicant manufactures Autoclaved Aerated Concrete (AAC) bricks/blocks using a composition of entrained air, siliceous material, cement, and other additives. They sought an advance ruling to classify these products under Tariff Item 69041000 as building bricks, rather than their current classification under Heading 6810 as articles of cement or concrete. The applicant argued that their manufacturing process and chemical composition qualify the product as ceramic in nature.

## H Ruling

|                                                         |                                    |                                                                 |
|---------------------------------------------------------|------------------------------------|-----------------------------------------------------------------|
| <b>Classification under Chapter 69</b>                  | <b>No</b>                          | For reasons discussed in the ruling                             |
| <b>Precedence of 69041000 over 6810</b>                 | <b>Not required to be answered</b> | In view of the answer to the first question                     |
| <b>Preference of 6904 over 6810</b>                     | <b>No</b>                          | AAC Bricks are correctly classifiable under heading 6810        |
| <b>Classification as Building Bricks under 69041000</b> | <b>Not required to be answered</b> | In view of the discussions and the answer to the third question |

The Authority ruled that the AAC bricks/blocks do not satisfy the requirements of Chapter 69 and are not classifiable as ceramic products. Consequently, the product is correctly classifiable under Heading 6810 of the Customs Tariff Act, 1975. The Authority concluded that the applicant's product does not meet the criteria for ceramic classification due to differences in chemical composition and manufacturing temperature.

## R Reasoning

The Authority relied on Chapter Notes to Chapter 69, which require ceramic products to be fired after shaping at temperatures generally above 800°C. It found that the applicant's manufacturing process, involving autoclaving at significantly lower temperatures, does not constitute 'firing' as contemplated by the tariff. Furthermore, a comparison of the chemical composition of the applicant's product against standard ceramic bricks revealed significant discrepancies. Therefore, the product is excluded from Chapter 69 and falls under the **residual entry for articles of cement or concrete** under Heading 6810.

## **P Provisions Relied On**

|                                            |                                              |
|--------------------------------------------|----------------------------------------------|
| Chapter 69 of the Customs Tariff Act, 1975 | Heading 6810 of the Customs Tariff Act, 1975 |
| General Rules for Interpretation           | Chapter Note 1 to Chapter 69                 |

## **! For the Practitioner**

This ruling confirms that AAC bricks are **not classifiable as ceramic products** under Chapter 69 due to their specific manufacturing process and chemical composition. Practitioners should note that the Authority maintains these products fall under Heading 6810. It serves as a precedent for the classification of AAC blocks, emphasizing that the **technical definition of 'firing'** and chemical composition are decisive factors.

### **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](http://www.gstcouncil.gov.in) -> 4-eco green aac products pvt ltd 0001 compressed 1.pdf

Prepared 11-10-2026.

### **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](mailto:sales@patronaccounting.com) | [patronaccounting.com](http://patronaccounting.com)