

M/s. Maheshwari Stone Supplying Co., Tandur

Authority for Advance Ruling — Telangana

TSAAR Order No. 2/2018

Dated **25.03.2018**

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 it be classified as “Mineral substances not elsewhere specified or included” which is mentioned under HSN Code 2530?
- Can it be classified under any of the HSN Codes 2515/2516/2521?
- Can it be retained 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 engaged in the business of processing rough limestone slabs into polished slabs using a table polish machine and cutting them to size. They contended that their product should remain classified under Chapter 25, similar to how certain marble and granite products are treated, and argued that their process does not constitute manufacturing. They sought an advance ruling to confirm the classification of these polished limestone slabs under Chapter 25 of the GST Tariff.

H Ruling

Classification of Polished/Processed limestone slabs **Heading 6802**

The goods are worked beyond the stage of normal quarry products of Chapter 25

The Authority for Advance Ruling determined that the applicant's polished limestone slabs are not classifiable under Chapter 25. Instead, because the stones have been worked beyond the stage of normal quarry products, they are correctly classifiable under heading 6802. The ruling explicitly rejects the applicant's request to retain the goods under Chapter 25.

R Reasoning

The Authority relied on the Explanatory notes to the Harmonized Commodity Description and Coding System, which state that Chapter 25 headings cover mineral products only in the crude state. It noted that stones which have undergone polishing are specifically excluded from headings 25.15 and 25.16. Conversely, heading 68.02 covers natural monumental or building stone that has been worked beyond the stage of normal quarry products, including those that have been polished. Therefore, the applicant's process of polishing and cutting brings the product under heading 6802.

P Provisions Relied On

Section 97(1) of TGST Act, 2017

Rule 103 of CGST/TGST Rules, 2017

Heading 25.15 of GST Tariff

Heading 25.16 of GST Tariff

Heading 25.21 of GST Tariff

Heading 68.02 of GST Tariff

! For the Practitioner

This ruling clarifies that **polished limestone slabs** are not considered crude mineral products and are therefore excluded from Chapter 25. Practitioners should note that any stone product subjected to **polishing or similar advanced processing** will likely be classified under heading 6802. This settles the classification for this specific process but does not address the taxability of raw, unpolished limestone.

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 -> [tsaar_02-2018-telangana.pdf](#)

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