

SIKA India Pvt Ltd

Authority for Advance Ruling — West Bengal

01/WBAAR/2018-19

Dated 09.04.2018

Q Questions Before the Authority

- What is the proper HSN classification and applicable tax rate for the manufactured product SIKA Block Joining Mortar?

F Facts

The Applicant manufactures 'SIKA Block Joining Mortar', a ready-to-use grey cement-based water-resistant mortar modified with polymers used for fixing AAC blocks and fly ash bricks. Supplied in powdered form in 30 kg bags, it is mixed with water to form a pasty compound before application with a trowel. The Applicant claimed classification under HSN 3824 50 90, whereas under Central Excise it was previously classified under HSN 3214 90 10.

H Ruling

Classification of SIKA Block Joining Mortar **Tariff item 3214 90 90, taxable under Serial No. 24 of Schedule IV**

The Authority ruled that 'SIKA Block Joining Mortar' is to be classified under **tariff item 3214 90 90** of the Customs Tariff Act, 1975. Accordingly, it is taxable under serial no. 24 of Schedule IV vide Notification No. 01/2017-Central Tax (Rate) dated 28/06/2017.

R Reasoning

The Authority referred to the Explanatory Notes to the Harmonised Commodity Description and Coding System (WCO) to interpret Heading 3214, which covers powdered preparations made pasty at the time of use to bond or join components together. Since 'SIKA Block Joining Mortar' satisfies the general characteristics of Heading 3214 but is not a non-refractory surfacing preparation under 3214 90 10, it falls under the residual entry 3214 90 90. Heading 3824 applies only to chemical products 'not elsewhere specified or included', and since the product is explicitly covered under Heading 3214, Heading 3824 cannot be invoked.

P Provisions Relied On

Section 97(2)(a) of the CGST Act, 2017

Section 97(2)(e) of the CGST Act, 2017

Heading 3214 of the Customs Tariff Act, 1975

Heading 3824 of the Customs Tariff Act, 1975

Notification No. 01/2017-Central Tax (Rate) dated 28/06/2017

Notification No. 1125-FT dated 28/06/2017

! For the Practitioner

This ruling establishes that polymer-modified block joining mortars fall under **residual tariff item 3214 90 90** rather than the general residual chemical heading 3824. Practitioners should note that HSN 3824 cannot be claimed as a fallback when a product satisfies the general characteristics of preparations described under Heading 3214.

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 -> 01-wbaar-18-19 west bengal.pdf

Prepared 17-10-2026.

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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