

M/s SKL DESIGN STUDIO PRIVATE LIMITED

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2026-27/02

Dated **11.06.2026**

Q Questions Before the Authority

- What is the correct classification of the Goods manufactured from Marble stone, Granites stone, sandstone, limestone, Slate, Mocha Cream, Pakur stone, travertine i.e. (i) Plain stone tiles with thickness from 10mm to 20mm. (ii) Plain stone tiles with custom thickness of 20mm to 160mm. (iii) Crafted stone panels and Pillars (iv) Wall claddings tiles (v) Decorative carved stone Art articles (vi) Statues (vii) Monuments
- What is the correct rate of GST on the above goods made from Marble stone, Granites stone, sandstone, limestone, Slate, Mocha Cream, Pakur stone, travertine? Kindly provide the relevant entry number of the schedule of the notification?
- Whether Stone Panels, Wall Claddings, Statues and Crafted Stone Articles having ornamental carving and artistic workmanship classified under 6802 is chargeable to GST at the rate of 5% under Notification No. 13/2025 dated 17.09.2025?

F Facts

The applicant is engaged in providing architectural and interior design services, as well as the processing of natural stones like marble, granite, and sandstone. They manufacture various products including plain stone tiles, crafted stone panels, pillars, wall claddings, statues, and monuments. The applicant sought a ruling on the correct HSN classification and applicable GST rates for these items, arguing that items with ornamental carvings should qualify for a concessional 5% rate.

H Ruling

Classification of stone products

Classified under HSN 6802 21 10, 6802 23 10, 6802 29 00, 6802 91 00, 6802 93 00, and 6802 99 00 based on material and degree of workmanship.

Categorized by whether they are simply cut/sawn or worked beyond a flat surface.

Applicable GST rate

Standard rate for building/monumental stones; Concessional rate only for standalone ornamental items.

Structural/building materials are excluded from the concessional rate.

Eligibility for 5% rate under Notif. 13/2025

No for panels, wall claddings, and pillars; Yes for statues and standalone crafted stone articles.

Eligibility depends on whether the item has an essential character of being purely ornamental.

The authority ruled that structural building elements like stone panels, pillars, and wall claddings remain classified as building materials and are subject to the standard GST rate, regardless of artistic workmanship. Only standalone decorative items that serve no load-bearing or architectural function qualify for the concessional 5% rate under the cited notification. The ruling provides a detailed table mapping the applicant's goods to specific 8-digit HSN codes based on their degree of processing.

R Reasoning

The authority applied the **essential character test** to determine that structural building elements do not lose their primary identity as building materials simply due to surface designs or carvings. It held that an exemption notification must be construed strictly and cannot be used to reclassify heavy architectural materials as artware. The decision relies on the **Customs Tariff Act, 1975** and the **CGST Act, 2017**, emphasizing that the primary utility of the product dictates its tax treatment. Consequently, items serving a load-bearing or architectural function are taxed at the standard rate, while only items with no such function qualify for the concessional rate.

P Provisions Relied On

Section 97(2) of the CGST/SGST Act, 2017

Section 100 of the CGST/SGST Act, 2017

Rule 3(b) of the Customs Tariff Act, 1975

Notification No. 13/2025-Central Tax (Rate) dated 17.09.2025

! For the Practitioner

This ruling clarifies that **ornamental carving does not automatically qualify** stone products for concessional GST rates if they retain a structural or architectural function. It helps practitioners distinguish between building materials and standalone artware for tax purposes. It does not, however, provide a blanket exemption for all carved stone products, reinforcing the need for a case-by-case assessment of the item's primary utility.

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 -> 2-order skl design studio pvt ltd 1 1.pdf

Prepared 11-10-2026.

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