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Authority for Advance Ruling — Rajasthan

**ADVANCE RULING NO. RAJ/AAR/2018-19/36, Date of Ruling 14.03.2019** Dated **14.03.2019**

## Q Questions Before the Authority

- What is the GST rate on Natural Calcite Powder?

## F Facts

The applicant, an unregistered trader in natural calcite powder and other minerals, is registered in Delhi, where its unit imports natural calcite powder. It proposes to start trading in natural calcite powder from Rajasthan and seeks clarity on the GST rate. The applicant states that 5% VAT applied under the erstwhile law and that no GST rate is specified for the product in Schedules I to VII.

## H Ruling

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|---|---|---|
| **GST rate on Natural Calcite Powder** | **Classifiable under HSN 25309030; GST 5% (CGST 2.5% and SGST 2.5%)** | Based on the applicant's description that the product is calcite in powder form derived from calcite; the order cites serial no. 137 (heading 2530, CGST rate 2.5) and the Chapter 25 note on powdered products. |

The Authority ruled that Natural Calcite Powder is classifiable under HSN 25309030 as calcite in powder form. **It attracts GST at 5% (CGST 2.5% and SGST 2.5%).** The ruling is given on the applicant's proposed Rajasthan trading activity.

## R Reasoning

The Authority held that the product is not specifically named in the tariff, so it looked to heading 2530 (mineral substances not elsewhere specified), which serial no. 137 lists at a 2.5% CGST rate. It relied on the Chapter 25 note, which covers powdered products but not calcined or otherwise processed products, to hold that powdering does not take calcite out of Chapter 25. It then found that the product is in essence calcite in powder form and so falls under the sub-heading for calcite, HSN 25309030, attracting 5% GST. The order does not separately discuss whether any processing beyond grinding takes the product outside the calcite entry.

## P Provisions Relied On

Section 97(2)(a) of the CGST/SGST Act, 2017 (classification of goods or services)

Section 100 of the CGST/RGST Act, 2017 (appeal to the Appellate Authority)


Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Section 99 of the CGST/RGST Act, 2017 (constitution of the Appellate Authority)

Schedules I to VII of the GST rate schedules (cited as showing no rate specified for natural calcite powder)

Serial no. 137 of the CGST Tariff, heading/sub-heading 2530 (CGST rate 2.5%)

Chapter 25 note on the scope of headings (powdered, ground and crushed products covered; roasted, calcined or otherwise…

HSN 253090 and 25309030 (calcite)

## ! For the Practitioner

Traders and importers of calcite powder can use this ruling as a clear Rajasthan authority that the product attracts 5% GST under HSN 25309030. It is also a useful reference for the Chapter 25 note's treatment of powdered mineral products. The ruling is addressed to this applicant and rests on its description of the product, so it does not settle the rate for calcined, chemically treated or blended calcium-based products. Anyone relying on it should confirm the product description matches the applicant's and check the full order for the reasoning.

### 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 -> raj.36.2018-19_mohan_infinity.pdf

Prepared 31-10-2026.

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