

M/s Pacific Quartz Surfaces LLP

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2019-20/06 dated 03.05.2019

Q Questions Before the Authority

- What is the classification of Slabs of Quartz (Artificial Stone)?
- What will be the applicable rate of GST on Quartz Slabs (Artificial Stone)?

F Facts

The applicant is a manufacturer and supplier of Quartz Slabs (Artificial Stone) composed of approximately 92% quartz mineral and 8% resin binder. The applicant sought a ruling on the correct HSN classification and applicable GST rate for these products, which were previously classified under HSN 68029900.

H Ruling

Classification of Quartz Slabs	HSN 68101990	Classified as articles of artificial stone
Applicable GST rate	18% (CGST 9% + SGST 9%)	None

The Authority ruled that the Quartz Slabs are appropriately classifiable under HSN 68101990. Consequently, the product attracts a GST rate of 18%.

R Reasoning

The Authority determined that the product is an article of artificial stone rather than natural stone, as it is formed by agglomerating quartz with resin binders. It rejected the applicant's reliance on HSN 6802, concluding that the slabs fall under Chapter 68, specifically heading 6810 which covers articles of cement, concrete, or artificial stone. Within this heading, the product was assigned to the **residuary category** of 68101990 as it did not fit more specific descriptions.

P Provisions Relied On

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

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

Chapter 68 of the Customs Tariff Act

! For the Practitioner

This ruling provides clarity for manufacturers of **engineered quartz slabs** by confirming their classification under HSN 68101990. It settles the dispute regarding the applicability of the 18% GST rate for such products. Practitioners should note that this classification is specific to products composed of quartz and resin binders.

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.aar-2019-20_06-pqslp.pdf](#)

Prepared 20-10-2026.

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