

Section XIII – Chapter 68

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Section XIII

Articles of Stone, Plaster, Cement, Asbestos, Mica or similar Materials; Ceramic Products; Glass and Glassware

Chapter 68

Articles of Stone, Plaster, Cement, Asbestos, Mica or similar Materials

Notes.

- This Chapter does not cover:
 - Goods of Chapter 25;
 - Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
 - Coated, impregnated or covered textile fabric of Chapter 56 or Chapter 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
 - Articles of Chapter 71;
 - Tools or parts of tools, of Chapter 82;
 - Lithographic stones of heading 84.42;
 - Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
 - Dental burrs (heading 90.18);
 - Articles of Chapter 91 (for example, clocks and clock cases);
 - Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - Articles of Chapter 95 (for example, toys, games and sports requisites);
 - Articles of heading 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or
 - Articles of Chapter 97 (for example, works of art).
- In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked: it does not, however, apply to slate.

↓ Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174,175, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Countervailing Duty

- Countervailing Duty on Goods, in which more than 25% by weight of red mud, press mud or blast furnace slag or one or more of these materials, have been used is exempted by Ntfn 3/2005-CE dated 24.02.2005.
- CVD on solid or hollow building blocks, including aerated or cellular light weight concrete blocks and slabs is – 4% by Ntfn 10/2006-CE; dated 01.03.2006; Sl. No.9.
- CVD on the goods under this Chapter is fixed by Ntfn 02/2008-CE; dated 01.03.2008; Sl. No.47.

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6801	Setts, curbstones and flagstones of natural stone (except slate)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; Mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; Artificially coloured granules, chippings and powder, of natural stone (including slate)										
6802 10 00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. How-

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
	is less than 7 cm; Artificially coloured granules, chippings and powder										<i>ever, the said exemption shall be applicable only on such imports, which have been processed/ manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/ processed in Nepal using imported marble. (w.e.f. 30.06.2008 retrospectively)</i>
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:										
6802 21	-- Marble, travertine and alabaster:										
6802 21 10	--- Marble blocks/ tiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Marble tiles – Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. However, the said exemption shall be applicable only on such imports, which have been processed/ manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/ processed in Nepal using imported marble. [Amended by Ntfn 57 (RE-2008)/2004-2009 dated 12.11.2008]</i>
6802 21 20	--- Marble monumental block	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. However, the said exemption shall be applicable only on such imports, which have been processed/ manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/ processed in Nepal using imported marble. (w.e.f. 30.06.2008 retrospectively)</i>
6802 21 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import permitted freely provided cif value is US\$ 50 & above per square metre</i>
6802 23	-- Granite:										
6802 23 10	--- Granite blocks/ tiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6802 23 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6802 29 00	-- Other stone	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
6802 91 00	-- Marble, travertine and alabaster	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Import permitted freely provided cif value is US\$ 50 & above per square metre except, in case of import of the product from Nepal. However, the said exemption shall be applicable only on such imports, which have been processed/ manufactured out of marble mined in Nepal. The facility will not be available on products which have been manufactured/ processed in Nepal using im-</i>

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
6806 10 00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6806 20 00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6806 90 00	- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6807	Articles of asphalt or of similar materials (for example, petroleum bitumen or coal tar pitch)										
6807 10	- In rolls:										
6807 10 10	--- Tarfelt roofing in rolls	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6807 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6807 90	- Other:										
6807 90 10	--- Tarfelt roofing	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6807 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6808	Panels, boards, tiles, blocks and similars articles of vegetable fibre, or straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6809	Articles of plaster or of compositions based on plaster										
	- Boards, sheets, panels, tiles and similar articles, not ornamented:										
6809 11 00	-- Faced or reinforced with paper or paperboard only	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6809 19 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6809 90 00	- Other articles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced										
	- Tiles, flagstones, bricks and similar articles:										
6810 11	-- Building blocks and bricks:										
6810 11 10	--- Cement bricks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/artificial stones shall be restricted. Import of processed tiles/slabs of agglomerated/artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 11 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/artificial stones shall be restricted. Import of processed tiles/slabs of agglomerated/artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]
6810 19	-- Other:										
6810 19 10	--- Cement tiles for mosaic	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	However, import of rough blocks and slabs of agglomerated/artificial stones shall be

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6810 19 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]</i>
	- Other articles:										
6810 91 00	-- Prefabricated structural components for building or civil engineering	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]</i>
6810 99	-- Other:										
6810 99 10	--- Concrete boulders	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]</i>
6810 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<i>However, import of rough blocks and slabs of agglomerated/ artificial stones shall be restricted. Import of processed tiles/ slabs of agglomerated/ artificial stones shall be permitted freely, provided cif value is US\$ 50 and above per square meter. [Ntfn 77 (RE-2008)/2004-2009 dated 09.01.2009]</i>
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like										
6811 40	- Containing asbestos:										
6811 40 10	--- Asbestos - cement sheets	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6811 40 20	--- Asbestos - cement tiles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6811 40 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Not containing asbestos:										
6811 81 00	-- Corrugated sheets	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6811 82 00	-- Other sheets, panels, tiles and similar articles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6811 83 00	-- Tubes, pipes and tube or pipe fittings	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6811 89 00	-- Other articles	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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6812	Fabricated asbestos fibres; Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; Articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13										
6812 80 00	- Of crocidolite	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other:										
6812 91 00	-- Clothing, clothing accessories, footwear and headgear	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 92	-- Paper, millboard and felt:										
	--- Millboard:										
6812 92 11	---- Asbestos	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 92 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 92 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 93 00	-- Compressed asbestos fibre jointing, in sheets or rolls	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 99	-- Other:										
	--- Lagging compounds:										
6812 99 11	---- Asbestos	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 99 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Asbestos packing joints and gaskets:										
6812 99 21	---- Packing joints	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 99 22	---- Gaskets	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6812 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos; Of other mineral substances or of cellulose, whether or not combined with textile or other materials										
6813 20	-- Containing asbestos:	kg.	10.00	10.00	---	4	10	0.64	26.849		
6813 20 10	--- Brake lining and pads	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6813 20 90	--- Asbestos friction materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	-- Not containing asbestos:										
6813 81 00	--- Brake lining and pads	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6813 89 00	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials										<i>CVD: on articles of Mica 10% by 10/2006-CE dated 01.03.2006</i>
6814 10	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support:										
6814 10 10	--- Cut mica condenser film of plates	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 10 20	--- Sheets and strips cut to shape	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 10 30	--- Washers and discs	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90	- Other:										
6814 90 10	--- Mica stacked units	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90 20	--- Silvered mica, capacitor plates/silvered mica plates	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90 30	--- Micanite and all sorts of build up mica	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90 40	--- Mica paper/ reconstituted mica paper	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90 50	--- Moulded glass bonded/ glass bonded mica	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90 60	--- Mica bricks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6814 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006; CVD on sandlime bricks is 1% without CENVAT Credit by 01/2011-CE dated 01.03.2011</i>
6815 10	- Non-electrical articles of graphite or other carbon:										
6815 10 10	--- Graphite filter candle	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6815 10 20	--- Non-electrical articles of graphite	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6815 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6815 20 00	- Articles of peat	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
	- Other articles:										
6815 91 00	-- Containing magnesite, dolomite or chromite	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6815 99	-- Other:										
6815 99 10	--- Bricks, tiles of fly ash	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6815 99 20	--- Sanitary wares, kitchen wares and other made up articles of fly ash:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6815 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

Import Licensing Notes

¹[(1) Import of rough / unprocessed blocks and slabs of agglomerated / artificial stones shall be subject to the conditions laid down in Policy Circular No.34(RE-08)/2004-2009 dated 10.10.2008 and Policy Circular No. 35 (RE-2008)/2004-2009 dated 10.10.2008, Policy Circular No. 66 (RE-2008)/2004-09 dated 26.02.2009 and Policy Circular No. 68 (RE-2008)/2004-09 dated 02.03.2009.]

²[(2) Import of Marble, classified under Chapter 25 and 68, from Bhutan shall be subject to a combined annual quota of 3,14,000 sq ft. The quota shall come into effect from the date of issue of this Notification and operate on financial year basis. Since the total import of marble from Bhutan during this financial year has already exceeded more than 6 lakh sq. ft., therefore, no import of marble shall be allowed during this financial year i.e. upto 31st March, 2009. Monitoring and allocation of the quota shall be made by the Government of Bhutan.]

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.

Amendments in the First Schedule of the Customs Tariff Act

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.

¹ Inserted vide Notification No. 47 (RE-2008)/2004-2009 dated 10.10.2008 and further amended vide Notification No. 89 (RE-2008)/2004-2009 dated 26.02.2009; 90 (RE-2008)/2004-2009 dated 02.03.2009.

² Inserted vide Notification No. 93 (RE-2008)/2004-2009 dated 02.03.2009.