

Chapter 68

**Articles of stone, plaster, cement, asbestos,
mica or similar materials**

Notes.

1.- This Chapter does not cover :

- (a) Goods of Chapter 25;
- (b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);
- (c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);
- (d) Articles of Chapter 71;
- (e) Tools or parts of tools, of Chapter 82;
- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or oheading 96.06 (for example, buttons), of heading 96.09 (for example, slate pencils) , heading 96.10 (for example, drawing slates) or of heading 96.20 (monopods, bipods, tripods and similar articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2.- 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.

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|--------|---------|--|------|--------------|-------------------|----|----|----|----|----|----|----|----|-------|-------------|-----|-----|----|------|------|-------------------|------|-------------|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | |
| 68.01 | 6801.00 | Setts, curbstones and flagstones, of natural stone (except slate). | kg | | | | | | | | | | | 20.0% | 20% | 18% | Ex | | 10% | Free | | 2.5% | |

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|--------------|------------|--|------|--------------|-------------------|----|-------|----|----|----|----|----|-------|------|-------------|-----|-----|----|------------------------|-----------------------|-------------------|------|-------------|------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68.02 | | 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 | - Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder | kg | | | | | | | | | | | 20% | 18% | 10% | | | 35% or Rs.70/= per kg | | | | | 2.5% | |
| | | - Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6802.21 | -- Marble, travertine and alabaster | kg | | | | | | | | | | | 20% | 18% | 10% | | | 35% or Rs.35/= per kg | | | | | 2.5% | |
| | 6802.23 | -- Granite | kg | | | | Free | | | | | | | Free | 18% | 10% | 6% | | 15% or Rs.40/= per kg | 16% or Rs.24/= per kg | | | 2.5% | | |
| | 6802.29 | -- Other stone | kg | | | | 17.5% | | | | | | | 20% | 18% | 10% | | | 35% or Rs.30/= per kg | | | | 2.5% | | |
| | | - Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6802.91 | -- Marble, travertine and alabaster | | | | | | | | | | | | | | | | | | | | | | | |
| | 6802.91.10 | --- Unpolished marble slabs, merely cut, with epoxy application on one side and glass fibre netting on the other side | kg | | | | | | | | | | Free | Free | 18% | 10% | 6% | | | | | | 2.5% | | |
| | 6802.91.90 | --- Other | kg | | | | | | | | | | | 20% | 18% | 10% | | | 35% or Rs.30/= per kg | | | | 2.5% | | |
| | 6802.92 | -- Other calcareous stone | kg | | | | 17.5% | | | | | | | 20% | 18% | 10% | | | 35% or Rs.30/= per kg | | | | 2.5% | | |
| | 6802.93 | -- Granite | kg | | | | 17.5% | | | | | | | 20% | 18% | 10% | 6% | | 35% or Rs.30/= per kg | 16% or Rs.32/= per kg | | | 2.5% | | |
| | 6802.99 | -- Other Stone : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6802.99.10 | --- Balls for crushing mills | kg | | | | | | | | | | 10.0% | 20% | 18% | Ex | | | | | | | 2.5% | | |
| | 6802.99.90 | --- Other | kg | | | | 17.5% | | | | | | | 20% | 18% | 10% | | | 35% or Rs.30/= per kg | | | | 2.5% | | |
| 68.03 | 6803.00 | Worked slate and articles of slate or of agglomerated slate. | kg | | | | | | | | | | | 20% | 18% | 10% | | | 30% or Rs.100/= per kg | | | | 2.5% | | |

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|--------|---------|--|------|--------------|-------------------|----|----|------|------|------|----|------|-------|-------|-------------|-----|-----|----|------|----|-------------------|------|-------------|------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68.04 | | Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials (+) . | | | | | | | | | | | | | | | | | | | | | | | |
| | 6804.10 | - Millstones and grindstones for milling, grinding or pulping | kg | | 18.0% | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | | | 2.5% | |
| | | - Other millstones, grindstones, grinding wheels and the like : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6804.21 | -- Of agglomerated synthetic or natural diamond | kg | | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | | | | 2.5% | |
| | 6804.22 | -- Of other agglomerated abrasives or of ceramics | kg | | 18.0% | | | Free | Free | | 5% | 4.5% | | 20% | 18% | 10% | 6% | | | | | | | 2.5% | |
| | 6804.23 | -- Of natural stone | kg | | | | | Free | Free | | 5% | 4.5% | | 20% | 18% | 10% | 6% | | | | | | | 2.5% | |
| | 6804.30 | - Hand sharpening or polishing stones | kg | | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | | | | 2.5% | |

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| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 68.08 | 6808.00 | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | kg | | | | | | Free | Free | | 5% | 4.5% | | 20% | 18% | Ex | | 20% or Rs.70/= per kg | | 2.5% | | |
| 68.09 | | Articles of plaster or of compositions based on plaster. | | | | | | | | | | | | | | | | | | | | | |
| | | - Boards, sheets, panels, tiles and similar articles, not ornamented : | | | | | | | | | | | | | | | | | | | | | |
| | 6809.11 | -- Faced or reinforced with paper or paperboard only : | | | | | | | | | | | | | | | | | | | | | |
| | 6809.11.10 | --- Waste gypsum wallboard or plaster boading arising from the demolishing of building | kg | L | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 35% or Rs.40/= per kg | | 2.5% | | |
| | 6809.11.20 | --- Gypsum plaster board, both sides with un worked paper or paper board | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% or Rs.20/= per kg | | 2.5% | | |
| | 6809.11.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% or Rs.40/= per kg | | 2.5% | | |
| | 6809.19 | -- Other : | | | | | | | | | | | | | | | | | | | | | |
| | 6809.19.10 | --- Waste gypsum wallboard or laster board arising from the demolishing of building | kg | L | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 35% or Rs.40/= per kg | | 2.5% | | |
| | 6809.19.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% or Rs.40/= per kg | | 2.5% | | |
| | 6809.90 | - Other articles | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% or Rs.40/= per kg | | 2.5% | | |

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|--------------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|-------|-------------|-----|-----|----|------|------|-------------------|------|-------------|--|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68.10 | | 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 | --- Concrete cement blocks encasing industrial waste sludge | kg | L | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 35% | 28% | | 2.5% | | | |
| | 6810.11.90 | --- Other <i>Cement Concrete Tiles</i> | kg | S | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | 2.5% | | | |
| | 6810.19 | -- Other <i>Cement Concrete Tiles</i> | kg | S | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% | | | 2.5% | | | |
| | | - Other articles : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6810.91 | -- Prefabricated structural components for building or civil engineering | kg | | 15.00% | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% | | | 2.5% | | | |
| | 6810.99 | -- Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6810.99.10 | --- Concrete cement blocks encasing industrial waste sludge | kg | L | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 10% | Free | | 2.5% | | | |
| | 6810.99.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 35% | | | 2.5% | | | |
| 68.11 | | Articles of asbestos-cement, of cellulose fibre-cement or the like. | | | | | | | | | | | | | | | | | | | | | | | |
| | 6811.40 | - Containing asbestos : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6811.40.10 | --- Corrugated sheets | kg | S | | | | | | | | | | 20.0% | 20% | 18% | Ex | | 10% | Free | | 2.5% | | | |
| | 6811.40.20 | --- Other sheets, panels, tiles and similar articles <i>Asbestos Cement Flat Sheets</i> | kg | S | | | | | | | | | | | 20% | 18% | Ex | | 35% | 28% | | 2.5% | | | |
| | 6811.40.30 | --- Tubes, pipes and tube or pipe fittings | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 10% | Free | | 2.5% | | | |
| | 6811.40.40 | --- Packing washers and joints | kg | | | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | Ex | | | | | 2.5% | | | |
| | 6811.40.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 35% | 28% | | 2.5% | | | |
| | | - Not containing asbestos : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6811.81 | -- Corrugated sheets | kg | | | | | | Free | | | | 5% | | 20% | 18% | Ex | | 10% | | | 2.5% | | | |
| | 6811.82 | -- Other sheets, panels, tiles and similar articles | kg | | | | | | Free | | | 7.5% | 5% | | 20% | 18% | 10% | | 35% | | | 2.5% | | | |
| | 6811.89 | -- Other articles : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6811.89.10 | --- Packing washers and joints | kg | | | | | | Free | Free | | 5% | 4.5% | | 20% | 18% | 10% | | | | | 2.5% | | | |
| | 6811.89.90 | --- Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 35% | | | 2.5% | | | |

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|--------------|---------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|-------|-------------|-----|-----|----|------|------|-------------------|------|-------------|------|--|
| | | | | | AP | AD | BN | GT | IN | PK | SA | SF | SD | SG | | | Gen | SG | GEN | SG | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| 68.12 | | 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 | - Of crocidolite | kg | | 15.00% | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | Ex | | | | | | | 2.5% | |
| | | - Other : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6812.91 | -- Clothing, clothing accessories, footwear and headgear | kg | | 15.00% | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | Ex | | | | | | | 2.5% | |
| | 6812.99 | -- Other | kg | | | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | | | 2.5% | |
| 68.13 | | 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 | | | | | | Free | Free | | 5% | 4.5% | 10.0% | 20% | 18% | 10% | 6% | | | | | | 2.5% | |
| | | - Not containing asbestos : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6813.81 | -- Brake linings and pads | kg | | | | | | Free | Free | | 5% | 4.5% | | 20% | 18% | 10% | | | | | | | 2.5% | |
| | 6813.89 | -- Other | kg | | | | | | Free | Free | | 5% | 4.5% | | 20% | 18% | 10% | | | | | | | 2.5% | |
| 68.14 | | Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials. | | | | | | | | | | | | | | | | | | | | | | | |
| | 6814.10 | - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | kg | | 15.00% | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | | 2.5% | |
| | 6814.90 | - Other | kg | | 15.00% | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | | 2.5% | |
| 68.15 | | Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included. | | | | | | | | | | | | | | | | | | | | | | | |
| | | - Carbon fibres; articles of carbon fibres for non-electrical uses; other articles of graphite or other carbon for non-electrical uses : | | | | | | | | | | | | | | | | | | | | | | | |
| | 6815.11 | -- Carbon fibres | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 20% | | | | 2.5% | | |
| | 6815.12 | -- Fabrics of carbon fibres | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 20% | | | | 2.5% | | |
| | 6815.13 | -- Other articles of carbon fibres | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 20% | | | | 2.5% | | |
| | 6815.19 | -- Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 20% | | | | 2.5% | | |
| | 6815.20 | - Articles of peat | kg | | 15.00% | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | 6% | 10% | Free | | | 2.5% | | |

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|--------|---------|----|--|------|--------------|-------------------|----|----|----|------|------|----|----|-------------|-----|-----|-----|------|----|-------------------|------|-------------|------|----|
| | | | | | | AP | AD | BN | GT | IN | PK | SA | SF | | | SD | SG | Gen | SG | | | | GEN | SG |
| | | - | Other articles : | | | | | | | | | | | | | | | | | | | | | |
| | 6815.91 | -- | Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite | kg | | 15.00% | | | | Free | Free | | 5% | 5% | | 20% | 18% | Ex | | 10% | Free | | 2.5% | |
| | 6815.99 | -- | Other | kg | | | | | | Free | Free | | 5% | 5% | | 20% | 18% | 10% | | 20% | | | 2.5% | |