

**Central Excise Tariff Act, 1985****Chapter 68 - Articles of Stone, Plaster, Cement, Asbestos Mica or Similar Materials****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 4810 or 4811 (for example, paper 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 8442;

(g) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;

(h) dental burrs (heading 9018);(ij) articles of Chapter 91 (for example, clocks and clock cases);(k) articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(l) articles of Chapter 95 (for example, toys, games and sports requisites); or

(m) articles of heading 9602, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 9606 (for example, buttons), 9609 (for example, slate pencils) or 9610 (for example, drawing slates).

2. In heading 6802, the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading 2515 or 2516 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

<b>Tariff Item</b>		<b>Description of goods</b>	<b>Unit</b>	<b>Rate of duty</b>
<b>(1)</b>		<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
6801 00 00		SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	kg.	16%
6802		WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 6801; 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 is less than 7 cm ; artificially coloured granules , chippings and powder	kg.	16%
	-	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 or tiles	kg.	16%
6802 21 20	---	Marble monumental stone	kg.	16%
6802 21 90	---	Other	kg.	16%
<a href="#">1</a> [***]				
6802 23	--	Granite:		
6802 23 10	---	Granite blocks or tiles	kg.	16%
6802 23 90	---	Other	kg.	16%
6802 29 00	--	Other stone	kg.	16%
	-	Other:		
6802 91 00	--	Marble, travertine and alabaster	kg.	16%
6802 92 00	--	Other calcareous stone	kg.	16%
6802 93 00	--	Granite	kg.	16%
6802 99 00	--	Other stone	kg.	16%
6803 00 00		WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	kg.	16%
6804		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 00	-	Millstones and grindstones for milling, grinding or pulping	kg.	16%
	-	Other millstones, grindstones, grinding wheels and the like:		
6804 21	--	Of agglomerated synthetic or natural diamond:		
6804 21 10	---	Diamond impregnated wheels	kg.	16%
6804 21 90	---	Other	kg.	16%
6804 22	--	Of other agglomerated abrasives or of ceramics:		
6804 22 10	---	Grinding wheels of synthetic abrasives	kg.	16%
6804 22 20	---	Grinding wheels of other materials	kg.	16%
6804 22 90	---	Other	kg.	16%
6804 23	--	Of natural stone:		
6804 23 10	---	Grinding wheels made of natural stone	kg.	16%
6804 23 90	---	Other	kg.	16%
6804 30	--	Hand sharpening or polishing stones:		
6804 30 10	---	Polishing stones	kg.	16%
6804 30 20	---	Sharpening stones	kg.	16%
6805		NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP		

6805 10	--	On a base of woven textile fabric only:		
6805 10 10	---	Abrasive cloth	kg.	16%
6805 10 90	---	Other	kg.	16%
6805 20	--	On a base of paper or paperboard only:		
6805 20 10	---	Emery or corundum coated paper	kg.	16%
6805 20 20	---	Flint coated paper	kg.	16%
6805 20 30	---	Glass or sand coated paper	kg.	16%
6805 20 40	---	Other abrasive paper	kg.	16%
6805 20 90	---	Other	kg.	16%
6805 30 00	-	On a base of other materials	kg.	16%
6806		SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT INSULATING, SOUND INSULATING OR SOUND ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF HEADING 6811 OR 6812 OR OF CHAPTER 69		
6806 10 00	-	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	kg.	16%
6806 20 00	-	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	kg.	16%
6806 90 00	-	Other	kg.	16%
6807		ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH)		
6807 10	-	In rolls:		
6807 10 10	---	Tarfelroofing	kg.	16%
6807 10 90	---	Other	kg.	16%
6807 90	-	Other:		
6807 90 10	---	Tarfelroofing	kg.	16%
6807 90 90	---	Other	kg.	16%
6808 00 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.	16%
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.	16%
6809 19 00	--	Other	kg.	16%
6809 90 00	-	Other articles	kg.	16%
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.	16%
6810 11 90	---	Other	kg.	16%
6810 19	--	Other:		
6810 19 10	---	Cement tiles for mosaic	kg.	16%
6810 19 90	---	Other	kg.	16%
	-	Other articles:		
6810 91 00	--	Prefabricated structural components for building or civil engineering	kg.	16%
6810 99	--	Other:		
6810 99 10	---	Concrete boulder	kg.	16%
6810 99 90	---	Other	kg.	16%
6811		ARTICLES OF ASBESTOS CEMENT, OF CELLULOSE FIBRE CEMENT OR THE LIKE		
<sup>2</sup> [6811 40	-	Containing asbestos:		
6811 40 10	---	Asbestos - cement sheets	kg.	16%
6811 40 20	---	Asbestos - cement tiles	kg.	16%
6811 40 90	---	Other	kg.	16%
	-	Not containing asbestos:		
6811 81 00	--	Corrugated sheets	kg.	16%
6811 82 00	--	Other sheets, panels, tiles and similar articles	kg.	16%
6811 83 00	--	Tubes, pipes and tube or pipe fittings	kg.	16%
6811 89 00	--	Other articles	kg.	16%]
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 6811 OR 6813		
<sup>3</sup> [6812 80 00	-	Of crocidolite	kg.	16%
	-	Other:		
6812 91 00	--	Clothing, clothing accessories, footwear and headgear	kg.	16%
6812 92	--	Paper, millboard and felt:		
	---	Millboard:		
6812 92 11	----	Asbestos	kg.	16%
6812 92 19	----	Other	kg.	16%
6812 92 90	---	Other	kg.	16%
6812 93 00	--	Compressed asbestos fibre jointing, in sheets or rolls	kg.	16%
6812 99	--	Other:		
	---	Lagging compounds:		
6812 99 11	----	Asbestos	kg.	16%
6812 99 19	----	Other	kg.	16%
	---	Asbestos packing joints and gaskets:		

6812 99 21	----	Packing joints	kg.	16%
6812 99 22	----	Gaskets	kg.	16%
6812 99 90	---	Other	kg.	16%]
6813		FRICION 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		
4 [6813 20	--	Containing asbestos:		
6813 20 10	---	Brake lining and pads	kg.	16%
6813 20 90	---	Asbestos friction materials	kg.	16%
	--	Not containing asbestos :		
6813 81 00	--	Brake linings and pads	kg.	16%
6813 89 00	-	Other	kg.	16%]
6814		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:		
6814 10 10	---	Cut mica condenserfilms or plates	kg.	16%
6814 10 20	---	Sheets and strips cut to shape	kg.	16%
6814 10 30	---	Washers and discs	kg.	16%
6814 10 90	---	Other	kg.	16%
6814 90	-	Other:		
6814 90 10	---	Mica stacked units	kg.	16%
6814 90 20	---	Silvered mica, capacitor plates or silvered mica plates	kg.	16%
6814 90 30	---	Micanite and all sorts of built up mica	kg.	16%
6814 90 40	---	Micapaper or reconstituted mica paper	kg.	16%
6814 90 50	---	Moulded glass bonded or glass bonded mica	kg.	16%
6814 90 60	---	Mica bricks	kg.	16%
6814 90 90	---	Other	kg.	16%
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		
6815 10	-	Non electrical articles of graphite or other carbon:		
6815 10 10	---	Graphitefilter candle	kg.	16%
6815 10 20	---	Non electrical articles of graphite	kg.	16%
6815 10 90	---	Other	kg.	16%
6815 20 00	-	Articles of peat	kg.	16%
	-	Other articles:		
6815 91 00	--	Containingmagnesite, dolomite or chromite	kg.	16%

6815 99	--	Other:		
6815 99 10	---	Bricks and tiles offiy ash	kg.	16%
6815 99 20	---	Sanitary wares, kitchen wares and other made Up articles offiy ash	kg.	16%
6815 99 90	---	Other	kg.	16%

<sup>5</sup>[3. In relation to products of headings 6802 and 6810, the process of cutting or sawing or sizing or polishing or any other process, for converting of stone blocks into slabs or tiles, shall amount to manufacture".]

1. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"6802 22 00	--	Other calcareous stone	kg.	16%"
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2. Substituted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to substitution, it read as under:

"6811 10 00	-	Corrugated sheets	kg.	16%
6811 20	-	Other sheets, panels, tiles and similar articles:		
6811 20 10	---	Asbestos cement sheets	kg.	16%
6811 20 20	---	Asbestos cement tiles	kg.	16%
6811 20 90	---	Other	kg.	16%
6811 30	-	Tubes, pipes and tube or pipefittings:		
6811 30 10	---	Asbestos cement pipes	kg.	16%
6811 30 90	---	Other	kg.	16%
6811 90 00	-	Other articles	kg.	16%"

3. Substituted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007. Prior to substitution, it read as under:

"6812 50 00	-	Clothing, clothing accessories, footwear and headgear	kg.	16%
6812 60	-	Paper, millboard and felt:		
	---	Millboard:		
6812 60 11	----	Asbestos	kg.	16%
6812 60 19	----	Other	kg.	16%
6812 60 90	----	Other	kg.	16%
6812 70 00	-	Compressed asbestosfibre jointing, in sheets or rolls	kg.	16%
6812 90	-	Other:		
	---	Lagging compounds:		
6812 90 11	----	Asbestos	kg.	16%
6812 90 19	----	Other	kg.	16%
	---	Asbestos packing joints and gaskets:		
6812 90 21	----	Packing joints	kg.	16%
6812 90 22	----	Gaskets	kg.	16%
6812 90 90	---	Other	kg.	16%"

4. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.Prior to substitution, it read as under:

"6813 10 00	-	Brake linings and pads	kg.	16%
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6813 90	-	Other:		
6813 90 10	---	Asbestos friction materials	kg.	16%
6813 90 90	---	Other	kg.	16%"

5. Inserted by the Finance Act, 2010.

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