

GIB/TG/MAHESHWARI/25.03.18/AAR-1

Advance Ruling Category : Classification

State : Telangana

Order No.: GIB/TG/MAHESHWARI/25.03.18/AAR-1

Name of Entry :

M/s Maheshwari Stone Supplying Co.

Date : 25-03-2018

Product/ Service Involve :

Engaged in supply of Polished/ Processed Limestone slabs

Breif Issue :

- (i) In which Chapter the commodity called “Polished/Processed limestone slabs” falls?
- (ii) Under which HSN Code the above commodity comes?
- (iii) Can it be classified as “Mineral substances not elsewhere specified or included” which is mentioned under HSN Code 2530?
- (iv) Can it be classified under any of the HSN Codes 2515/2516/2521?
- (v) Can it be retained under HSN Code 25 with inaugural phrase of “Goods not mentioned elsewhere” as mentioned at the start of column of 5%?

Decision of Advance Ruling Authority :

“Polished/Processed limestone slabs” are correctly classifiable under heading 6802 of the GST Tariff.