

GIB/WB/SIKA INDIA/09.04.18/AAR-76

Advance Ruling Category : Classification

State : West Bengal

Order No.: GIB/WB/SIKA INDIA/09.04.18/AAR-76

Name of Entry :
SIKA India Pvt Ltd

Date : 09-04-2018

Product/ Service Involve :

“SIKA Block Joining Mortar” is basically ready to use Grey Cement based non-shrink, self-curing water resistance mortar for fixing AAC Blocks, Concrete Blocks Fly Ash Bricks etc.

Breif Issue :

Whether block joining mortar is classifiable under heading 3214 of the Customs Tariff Act 1975?

Decision of Advance Ruling Authority :

“SIKA Block Joining Mortar” is to be classified under tariff item 3214 90 90 of the Customs Tariff Act, 1975, and, therefore, taxable under serial no. 24 of Schedule IV vide Notification No. 01/2017-Central Tax (Rate) dated 28/06/2017 under CGST Act, 2017 and 1125-FT dated 28/06/2017 under WBGST Act, 2017.