RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX **ROOM NO. 208, KAR BHAWAN, AMBEDKAR CIRCLE, BHAWANI SINGH ROAD, C-SCHEME JAIPUR – 302005 (RAJASTHAN)**	राष्ट्र कर बाजार

ADVANCE RULING NO. RAJ/AAR/2026-27/02

Utkarsha Joint Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s SKL DESIGN STUDIO PRIVATE LIMITED, Shop No R1 to 10, SKL Mart, 1st Floor, Sirsi Road, B Block, Vaishali Nagar, Jaipur, Rajasthan-302021
GSTIN of the applicant		08AAWCS0118C1ZF
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a)classification of goods and/or services or both (b)Applicability of a notification issued under the provisions of this Act
Date of Personal Hearing	:	22.04.2026
Present for the applicant	:	Mr. Manmohan Mahipal (C.A.)
Date of Ruling	:	11.06.2026

Note 1: Under Section 100 of the CGST/RGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/RGST Act, 2017, within a period of 30 days from the date of service of this order.

Note 2: At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s SKL DESIGN STUDIO PRIVATE LIMITED, Shop No R1 to 10, SKL Mart, 1st Floor, Sirsi Road, B Block, Vaishali Nagar, Jaipur, Rajasthan-302021 (hereinafter *"the applicant"*) is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2)given as under:

(a)classification of goods and/or services or both

(b)Applicability of a notification issued under the provisions of this Act

A. <u>SUBMISSION OF THE APPLICANT(in brief):-</u>

Brief facts of the case:

(a) The applicant is engaged in the business of Providing Architectural & Interior Design Services.

(b) The applicant is also engaged in Designing & Processing of natural stones such as marble, granite, sandstone and limestone and other type of stones.

(c) The applicant purchases raw stone blocks and undertakes various processes such as such as Unique designing, creative carvings through various methods like pietra dura, Inlay, hand sculpting, digital sculpting, relief works, physical sculpting, 3D Effects, Machine Work and Hand work Cutting & Sizing, Edge cutting, Surface finishing & Polishing and other process as required.

(d) During the manufacturing of tiles, stone blocks or slabs are mechanically cut into various shapes such as square or rectangular shapes with specified thickness, with or without surface polishing or finishing. Generally, Thickness of the tiles used for flooring and walls are of 5mm to 20mm. These products are primarily used as flooring materials. However, it may be used for other purposes depending on their specifications and finish.

(e) During the manufacturing of Crafted Stone Panels, Pillars and Stone Art, natural stone blocks or slabs are cut in to customized thickness varies from 30mm and above up to 160mm, processed, and finished through mechanical and/or manual processes to achieve specific dimensions, surface textures, or decorative finishes. It covers relief works such as high relief (alto-relievo) and low relief (bas-relief) carvings, where designs or figures are projected from a stone background surface to varying degrees. These products are generally used for architectural decoration, monuments, landscaping, and interior or exterior ornamental applications. It includes products such as Wall claddings, pedestals, fountains etc.

(f) During the manufacturing of Statute, products are created through carving, sculpting, engraving, or chiseling processes. It covers three-dimensional sculptures. These products are generally used for monuments, religious structures. It includes idols, creatures, monuments etc.

(g) The supply of the taxpayer consists of architect services as well as supply of goods i.e. tiles, wall panels/claddings, stone art and statute.

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

Heading **HSN 6802** covers worked monumental or building stone and articles thereof including ornamental stone articles, statues, statuettes and decorative articles of stone.

Accordingly, the applicant classifies the products as under:

- Plain stone tiles as worked building stone under HSN 6802 attracting GST applicable to building stone articles.
- Crafted stone panels, Pillars and wall claddings with ornamental carving, statues and decorative stone articles as ornamental stone articles under HSN 6802.

The applicant submits that even within the same HSN classification, GST rates may differ depending upon the nature of the product, degree of workmanship and functional or ornamental use of product.

Applicant's Interpretation of GST Rate

The applicant relies on Notification No. 13/2025-Central Tax (Rate) dated 17.09.2025 which provides GST rate of **5%** on specified ornamental stone articles such as statues, statuettes, high relief and low relief carvings and other ornamental goods of stone.

The applicant submits:

- Plain stone tiles thickness up to 20mm used as building material attract GST @18%.

- Crafted stone panels, Pillars, wall claddings, and Tiles of thickness more than 30mm up to 160mm having ornamental carving, statues and decorative stone articles qualify as ornamental stone goods, therefore GST @5% under the said notification.

Applicant's Submission on Questions Raised

Based on the above interpretation, the applicant submits:

A. Plain stone tiles of thickness up to 20mm are classifiable under HSN 6802 as worked building stone and attract GST @18%.

B. Plain stone tiles of thickness from 30mm to 160mm are classifiable under HSN 6802 as ornamental stone articles under HSN 6802 and attract GST @5%.

C. Crafted stone panels, Pillars, wall claddings, statues and decorative carved stone articles are classifiable as ornamental stone articles under HSN 6802 eligible for concessional GST rate of **5%** under Notification No. 13/2025 dated 17.09.2025.

D. Different GST rates may apply within the same HSN depending upon the nature, use and degree of workmanship involved.

E. Plain stone tiles of thickness from 30mm to 160mm are classifiable under HSN 6802 as ornamental stone articles under HSN 6802 and attract GST @5%.

F. Crafted stone panels, Pillars, wall claddings, statues and decorative carved stone articles are classifiable as ornamental stone articles under HSN 6802 eligible for concessional GST rate of **5%** under Notification No. 13/2025 dated 17.09.2025.

G. Different GST rates may apply within the same HSN depending upon the nature, use and degree of workmanship involved.

<u>Additional Submission-</u>

Applicant submitted additional submission on date 04.05.2026 as mentioned during P.H. which is as follow:-

With reference to the mentioned application filed by the Applicant seeking an advance ruling on classification and applicable rate of GST on various stone products among the issue stated therein and the hearing held and attended on 22.04.2026.

The applicant hereby submits following documents in pursuance of the hearing held on 22.04.2026:

- Photographs of raw materials used,
- Photographs depicting various stages of manufacturing/processing, and
- Photographs of final products

That, the above documents and details are submitted to demonstrate:

- The nature and characteristics of raw materials used,
- The degree of processing and workmanship involved, and
- The distinction between functionality or use of various building materials and ornamental/artistic stone articles.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Q1) What is the correct classification of the Goods manufactured from Marble stone, Granites stone, sandstone, limestone, Slate, Mocha Cream, Pakur stone, travertine i.e.

(i) Plain stone tiles with thickness from 10mm to 20mm.
(ii) Plain stone tiles with custom thickness of 20mm to 160mm.
(iii) Crafted stone panels and Pillars
(iv) Wall claddings tiles
(v) Decorative carved stone Art articles
(vi) Statues
(vii) Monuments

Kindly provide eight digit HSN and the relevant entry number of the schedule of the notification?

Q2) What is the correct rate of GST on the above goods made from Marble stone, Granites stone, sandstone, limestone, Slate, Mocha Cream, Pakur stone, travertine? Kindly provide the relevant entry number of the schedule of the notification?

Q3) Whether Stone Panels, Wall Claddings, Statues and Crafted Stone Articles having ornamental carving and artistic workmanship classified under 6802 is chargeable to GST at the rate of 5% under Notification No. 13/2025 dated 17.09.2025?

D. COMMENTS OF THE JURISDICTIONAL OFFICER: -

Comments received from the Office of Assistant Commissioner, State Tax, Circle-A, Ward-I, Jaipur-3rd , Rajasthan vide letter No. 1091, dated 22.04.2026 are as under:

उपर्युक्त विषयान्तर्गत एवं प्रांसगिक पत्र के क्रम में निवेदन है कि मसर्स SKL DESIGN STUDIO PRIVATE LIMITED, Shop No. R1 to 10, SKL Mart, 1st Floor, Sirsi Road, B Block, Vaishali Nagar, Jaipur, Rajasthan - 302021, GSTIN No. - 08AAWCS0118C1ZF की आप द्वारा चाही गयी बिन्दुवार टिप्पणी बोवेव पोर्टल पर उपलब्ध रिकोर्ड के आधार पर निम्नप्रकार है- 1. उक्त फर्म का पंजीयन दिनांक 17.05.2021 से सक्रिय है । 2. करदाता द्वारा बोवेव पोर्टल पर मुख्य व्यवसाय निम्न प्रकार पर प्रदर्शित कर रखा है:-

Description of Goods

SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE), 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) MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY OF 2.5 OR MORE, AND ALABASTER, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE.

Description of Services

Construction services, Construction services of commercial buildings such as office buildings, exhibition and marriage halls, malls, hotels, restaurants, airports, rail or road terminals, parking garages, petrol and service stations, theatres and other similar buildings, Specialty design services including interior design, fashion design, industrial design and other specialty design services.

3. जीएसटी बोवेब पोर्टल पर उपलब्ध जीएसटीआर-1 रिर्टन एवं GST Rate (HSN 6802) का अवलोकन करने पर पाया गया की करदाता द्वारा अधिकत्तर ब्रिकी पर 18% जीएसटी कर दायित्व के अंतर्गत शामिल है। जिसका संक्षिप्त विवरण निम्न प्रकार है:-

GST Rate (HSN 6802)

General Rate: 18% (9% CGST + 9% SGST).

On some items: It may be 12% or 5% if those comes under specific description, But mostly polished blocks/tiles comes under the category of rate 18%. Note: Previously the rate on this was 28% which is reduced to 18% now

2. Commodity/Items Covered

In HSN 6802 "Worked Monumental or Building Stone" (processed patthar) falls (except slate).

Marble, Travertine and Alabaster: Marble blocks, tiles, and polished

Granite: Polished or unpolished granite blocks, slabs, and tiles. Other Stone: Polished, cut, or carved stone used in construction.

3. उक्त फर्म की कर विवरणी :-

SKL DESIGN STUDIO PRIVATE LIMITED GSTIN No.-08AAWCS0118C1ZF 17.05.2021 से फरवरी 2026 तक की सभी रिर्टन विवरणियों दाखिल किया

गया है।

E. PERSONAL HEARING:

In the matter, personal hearing was granted to the applicant on 22.04.2026. Mr. Manmohan Mahipal (C.A.) Authorized Representative appeared for personal hearing. He reiterated the submission already made by them. He also requested to submit additional submission within 10 days.

F. DISCUSSIONS AND FINDINGS

1. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the personal hearing, and the comments received from the jurisdictional Tax Authority. We have also considered the core issues and documentation involved for which the advance ruling is sought.
2. The applicant, M/s SKL DESIGN STUDIO PRIVATE LIMITED, located at Shop No R1 to 10, SKL Mart, 1st Floor, Sirsi Road, B Block, Vaishali Nagar, Jaipur, Rajasthan-302021, holding GSTIN 08AAWCS0118C1ZF, is engaged in the business of providing architectural and interior design services, as well as the designing and processing of natural stones.
3. The applicant has sought an advance ruling regarding the correct classification of various stone products, the applicable rate of tax, and the applicability of a specific tax rate notification. The application is legally fit for an advance ruling under the Section 97(2) (a) classification of goods and/or services or both" and (b) applicability of a notification issued under the of the CGST Act, 2017.
4. Regarding the classification of goods, the applicant submits that all their stone products, ranging from plain stone tiles to crafted pillars and statues, fall under the general category of worked monumental or building stone. Consequently, the applicant has requested that this authority provide an exact, single eight-digit HSN code to cover their entire diverse catalogue of goods, which are manufactured from various distinct raw materials such as marble, granite, sandstone, limestone, and slate.
5. Under the established customs and GST framework, the deeper classification of goods at the six-digit and eight-digit levels does not depend merely on the final physical shape, design, or thickness of the product. Instead, the specific classification code is primarily

decided by the geological nature and chemical composition of the raw stone being processed.

6. Above mentioned goods broadly fall under Chapter Heading 6802. However, the precise eight-digit tariff item are required to be determined on a case-by-case basis depending on both the degree of workmanship and the geological material utilized. For instance, stones simply cut with a flat surface fall under the 6802 20 series (Marble under 6802 21, Granite under 6802 23 and other under 6802 29). Conversely, stones worked beyond a flat surface, such as intricately carved items, fall under the 6802 90 series (Carved Marble under 6802 91, Carved Granite under 6802 93 and other stone under 6802 99). A single code cannot blanket the applicant's diverse inventory.

7. Concerning the applicable GST rates, the applicant argues that while plain stone tiles up to 20mm in thickness attract a standard 18% rate as building materials, tiles cut to customized thicknesses (30mm to 160mm) and structurally crafted stone items like panels, pillars, and wall claddings should be treated differently. They claim that because these thicker or carved items are made to customer specifications, they qualify as "ornamental stone articles" and should therefore attract a heavily reduced concessional GST rate of 5%.

8. This interpretation of the applicant confuses physical dimensions and aesthetic enhancements with the core functional utility of the product. Carving a stone to a customer's specific aesthetic preference, or cutting a stone to be thicker, does not strip the item of its primary identity. A thick stone slab used for commercial flooring, or an intricately carved stone pillar used to support a structure, is fundamentally a building material. Merely aesthetic craftsmanship does not transform a structural architectural element into a standalone ornament.

9. Applicable tax rate is strictly determined by the essential character of the goods, as mandated by the GRI of the Schedule, specifically Rule 3(b) of the Customs Tariff Act, 1975, read with Section 9 of the CGST Act, 2017. Because the essential character of plain tiles (regardless of their thickness), crafted panels, pillars, and wall claddings is structural and architectural, they must be taxed at the standard rate of 18%. Only independent items whose primary and sole purpose is decorative/ornamental such as standalone statues possess the essential character necessary to qualify for concessional rate of 5%.

10. The applicant heavily relies on Notification No. 13/2025-Central Tax (Rate) dated 17.09.2025 to claim a 5% GST rate on their crafted panels, wall claddings, and pillars. However, an exemption or concessional notification must be construed strictly. A notification granting a lower rate for artware does not legally reclassify heavy architectural building materials into ornaments

simply because they feature surface designs, unique textures, or relief work.

11. Bearing essential character test, structural building elements like stone panels, pillars, and wall claddings integrated into a building's architecture do not qualify for the 5% rate under Notification No. 13/2025-Central Tax (Rate), regardless of the artistic workmanship involved. They remain standard building stones and are chargeable at 18%. The 5% concessional rate provided by the notification is strictly restricted to genuine, standalone decorative artware such as custom-carved statues that serve absolutely no load-bearing, flooring, or architectural function.

G. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

RULING

Q1) What is the correct classification of the Goods manufactured from Marble stone, Granites stone, sandstone, limestone, Slate, Mocha Cream, Pakur stone, travertine i.e.

(i) Plain stone tiles with thickness from 10mm to 20mm.
(ii) Plain stone tiles with custom thickness of 20mm to 160mm.
(iii) Crafted stone panels and Pillars
(iv) Wall claddings tiles
(v) Decorative carved stone Art articles
(vi) Statues
(vii) Monuments

Kindly provide eight digit HSN and the relevant entry number of the schedule of the notification?

Ans-

8-Digit HSN Code	Material Category	Customs Description (Degree of Workmanship)	Applicant's Goods Falling in this Category
6802 21 10	Marble, Travertine	Simply cut/sawn, flat or even surface.	• Plain stone tiles (10mm to 20mm)
			• Plain stone tiles (20mm to 160mm)

			• Wall cladding tiles (if flat/uncarved)
6802 23 10	Granite	Simply cut/sawn, flat or even surface.	• Plain stone tiles (10mm to 20mm)
			• Plain stone tiles (20mm to 160mm)
			• Wall cladding tiles (if flat/uncarved)
6802 29 00	Sandstone, Limestone, Slate, Mocha Cream, Pakur	Simply cut/sawn, flat or even surface.	• Plain stone tiles (10mm to 20mm)
			• Plain stone tiles (20mm to 160mm)
			• Wall cladding tiles (if flat/uncarved)
6802 91 00	Marble, Travertine	Worked beyond flat surface (carved, moulded, relief works).	• Crafted stone panels and Pillars
			• Wall claddings (if carved/moulded)
			• Decorative carved stone Art articles
			• Statues
			• Monuments
6802 93 00	Granite	Worked beyond flat surface (carved, moulded, relief works).	• Crafted stone panels and Pillars
			• Wall claddings (if carved/moulded)
			• Decorative carved stone Art articles
			• Statues
			• Monuments
6802 99 00	Sandstone, Limestone, Slate, Mocha Cream, Pakur	Worked beyond flat surface (carved, moulded, relief works).	• Crafted stone panels and Pillars
			• Wall claddings (if carved/moulded)
			• Decorative carved stone Art articles
			• Statues
			• Monuments

Q2) What is the correct rate of GST on the above goods made from Marble stone, Granites stone, sandstone, limestone, Slate, Mocha Cream, Pakur stone, travertine? Kindly provide the relevant entry number of the schedule of the notification?

Ans-

Applicant's Goods	Essential Character / Primary Utility	Applicable Tax Rate Classification
1. Plain stone tiles (10mm to 20mm)	Structural / Building Material	**Standard rate** applicable to building/monumental stones under Chapter 6802 (as per prevailing tariff schedules).
2. Plain stone tiles (20mm to 160mm)	Structural / Building Material	**Standard rate**
3. Crafted stone panels & Pillars	Architectural / Load-bearing	**Standard rate**
4. Wall claddings tiles	Architectural / Structural	**Standard rate**
7. Monuments	Commemorative / Structural Masonry	**Standard rate**
5. Decorative carved stone Art articles	Standalone Ornamental / No structural use	**Concessional rate** as prescribed specifically for ornamental articles under Notification No. 13/2025-Central Tax (Rate) dated 17.09.2025 (as amended).
6. Statues	Standalone Ornamental / No structural use	**Concessional rate**

Q3) Whether Stone Panels, Wall Claddings, Statues and Crafted Stone Articles having ornamental carving and artistic workmanship classified under 6802 is chargeable to GST at the rate of 5% under Notification No. 13/2025 dated 17.09.2025?

Ans-

Item Category	Eligible for Concessional Rate under Notif. 13/2025?	Legal Rationale
Stone Panels, Wall Claddings, and Pillars (even with ornamental carving)	**No.** (Chargeable at the standard rate for Chapter 6802).	If, they primarily used as building stones.

Statues and Standalone Crafted Stone Articles	**Yes.** (Eligible for the rate prescribed in the said Notification).	Their essential character is purely ornamental with no architectural or load-bearing function.

(Utkarsha)
MEMBER
CENTRAL TAX

(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2026-27/322-327

Date: 11/06/2026

SPEED POST

M/s SKL DESIGN STUDIO PRIVATE LIMITED,
Shop No R1 to 10, SKL Mart, 1st Floor, Sirsi Road, B Block,
Vaishali Nagar, Jaipur, Rajasthan-302021

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Pr. Commissioner, CGST and Central Excise ,NCRB, Statue Circle, Jaipur, Rajasthan.
4. Assistant Commissioner, State Tax, Circle-A, Ward-I, Jaipur-3rd , Divisional Kar Bhawan, Jhalana Dungri, Jaipur, Rajasthan
5. The Assistant Commissioner, CGST Division- Vaishali Nagar, Central Tax, Jaipur

O/C