



राजस्थान सरकार
वाणिज्यिक कर विभाग

www.rajtax.gov.in

No. F.17(134)ACCT/GST/2017/ 2374

Date- 01/01/2018

To,
All Joint Commissioner (Adm.),
Commercial Taxes Department,
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Sub.:- Regarding clarification about the rate of tax on items of HSN 6802.

Doubts has been raised by various stakeholders about the rate of tax on certain items of HSN code 6802. The following entry has been inserted in the schedule II - 6% by the State Government vide notification number F.12(56)FD/Tax/2017-Pt.-II-93 dated 22.09.2017:

176A.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone	6%
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Besides, the following entry has been inserted in the schedule III - 9% by the State Government vide notification number F.12(56)FD/Tax/2017-Pt.-III-132 dated 14.11.2017:

177E	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 power, of natural stone (including slate) [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial	9%
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	fruit and foliage, etc.; other ornamental goods essentially of stone]	
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After perusal of above entries, it is clear that GST rate of 12%(CGST-6% and SGST-6%) shall be applicable on following: statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone.

Besides, the GST rate of 18% (9% CGST and 9% SGST) shall be applicable on remaining items like 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 power, of natural stone (including slate).

All Joint Commissioner (Adm.) shall ensure compliance of these directions and make aware the business community in this regard.

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(Alok Gupta)

Commissioner

State Tax,

Rajasthan, Jaipur.

Date- 01/01/2018

No. F.17(134)ACCT/GST/2017/2975-2980

Copy to following for information and necessary action:

1. PS to CCT.
2. All Addl. Commissioners, CTD, HQ.
3. All Dy. Commissioners.
4. DC(IT) for uploading it on Department's website www.rajtax.gov.in and on the Web Portal RajVista/ TCS, CTD, Jaipur.
5. Asst. Director, Public Relations, CTD, Jaipur for publicity.
6. Guard File.

(Vinod Kumar Sharma)

Additional Commissioner (GST)

Rajasthan, Jaipur.