GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/18
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/38)

Date:08/05/2026

Name and address of the applicant	:	M/s. Eco Green AAC Products Pvt. Ltd. E/149-150, GIDC Electronic Estate, Sector-26, Gandhinagar-382028.
GSTIN of the applicant	:	24AAGCE2871C1ZZ
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax,Unit-24,Range-7, Division-3, Ahmedabad
Date of application	:	30.09.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) & (b)
Date of Personal Hearing	:	06.02.2026
Present for the applicant	:	(1)Shri Jagrat Shah, Advocate.

Brief facts:

M/s. Eco Green AAC Products Pvt. Ltd., E/149-150, GIDC Electronic Estate, Sector-26, Gandhinagar-382028 [for short – '*applicant*'] is registered under GST and their GSTIN is 24AAGCE2871C1ZZ.

2. The applicant has stated that they are engaged in the manufacture and supply of Autoclaved Aerated Concrete (AAC) bricks/blocks, which are extensively used in the construction industry as a substitute for conventional burnt clay bricks. The said AAC bricks/blocks are manufactured by the applicant using a defined composition consisting of: (a) entrained air (approximately 75%), (b) siliceous material such as fly ash or sand (approximately 17%), (c) cement (approximately

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4%) along with other minor additives. The product is marketed and sold in the trade as "AAC Bricks" and is functionally deployed in the same manner as traditional building bricks, namely, for construction of walls, partitions and masonry works.

3. The Applicant has, therefore, sought an Advance Ruling on the following question of law: -

(1) *Whether the correct classification of goods being supplied by the applicant will be covered under heading Tariff 69041000 which specifically covers building bricks?*

4. The Applicant's Interpretation of law is as under: -

(a) The issue that arises for determination is the correct classification of the applicant's product under the HSN which governs classification under the Goods and Service Tax Regime. Presently, the applicant, out of abundant caution, has been classifying the said AAC bricks under Heading 6810 which pertains to "Articles of cement, concrete or artificial stone. However, the applicant is of the view that the correct and appropriate classification is under Heading 69041000, which specifically covers "Building Bricks" as is clarified by the recent Notification dated 17.09.2025.

(b) Central Government, on the recommendations of the GST Council, has vide Notification No.14/2025-Central Tax (Rate) dated 17.09.2025 clarified the applicability of the notified concessional rate of Central Tax at 6% in respect of certain construction materials. The schedule appended to the said Notification explicitly enlists 'Building bricks' under tariff item 69041000 as one of the specified goods liable to the said rate at 12% and the classification of the applicant's product under the said tariff item would thus directly determine the rate of applicable tax thereon.

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(c) The term 'Brick' is not statutorily defined in the Tariff. In such circumstances, the settled principle of law, as laid down by the Hon'ble Supreme Court in a catena of judgements including Indo International Industries vs. CST (1981) 47 STC 359 (SC) and CCE vs. Vicco Laboratories (2005) 179 ELT 17 (SC) is that the words used in taxing statutes must be understood in their popular, common, or commercial parlance meaning and not in any strict technical or scientific sense. Standard dictionaries may also be referred to, to ascertain the popular sense of a term where trade usage leaves ambiguity.

(d) Oxford English dictionary defines 'brick' as a "small rectangular block typically made of fired or sun-dried clay, used in building construction; the term also extends to similar blocks made of concrete, lime, or other materials. Cambridge dictionary defines 'brick' as "a rectangular block of hard material used for building walls and houses." These definitions clearly establish that the word 'Brick' is not confined only to articles made of clay, but extends to blocks manufactured out of other substances such as cement, lime, fly ash, or siliceous materials, so long as the article is of the shape, size and functional character of a brick used in masonry. The said understanding can also be culled out from the Circular 247/04/2025-GST dated 14.02.2025.

(e) In common parlance and in the trade, AAC blocks are invariably referred to and sold as 'AAC' bricks, that their end use is identical to that of conventional kiln-fired building bricks and they are purchased by builders, contractors and end users as a substitute for burnt clay bricks and are used interchangeably with them in all forms of construction. The intended use test, recognised by the courts as a legitimate aid to classification, further reinforces that AAC blocks are being used for the masonry work in the construction and replacing burnt clay bricks. Government bodies such as Gujarat Housing Board, Gujarat Police Housing Corporation Limited and Ahmedabad Municipal Corporation for the Pradhan Mantri Aavas Yojana are using AAC bricks for the masonry work in the construction and replacing burnt clay bricks.

(f) Moreover, BIS IS 2185 (Part 3), 1984 recognises AAC Block as masonry unit for wall construction and it substantiates the contention that AAC Blocks

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are masonry units used for construction of building and are to be classified as building bricks.

(g) The jurisprudence on classification has consistently held that in the event of competing tariff entries, the one which provides a more specific description must prevail over a general entry, in line with the maxim specialia generalibus derogant, as laid down in CCE vs. Simplex Mills Co.Ltd. (2005) 181 ELT 345 (SC) and reaffirmed in several other decisions. Heading 6810 is a general residual entry covering articles of cement, concrete, or artificial stone, whereas Heading 69041000 is a specific entry that squarely covers 'building bricks' and once the product in question is understood in trade and commerce as a building brick, the specific entry must prevail over the general entry.

(h) Contents of the AAC bricks produced by the applicant have entrained air as its major component, followed by Fly Ash and cement, therefore considering the contents of the AAC Bricks manufactured it ought not to be classified as an article of cement or concrete under HSN 6810. Entry 6810 of the HSN classification which reads as "Articles of cement, of concrete or of artificial stone, whether or not reinforced" would not apply to the goods i.e. AAC Bricks being manufactured by the applicant in light of the doctrine of ejusdem generis. Hon'ble Supreme Court of India in Assistant Collector of Central Excise, Guntur vs. Ramdev Tobacco Company 1991(1) TMI 136 described the doctrine of ejusdem generis as follows:

"The rule of ejusdem generis is generally invoked where the scope and ambit of the general words which follow certain specific words (which have some common characteristic and constitute a genus) is required to be determined. By the application of this rule the scope and ambit of the general words which follow certain specific words constituting a genus is restricted to ejusdem generis with those preceding them, unless the context otherwise requires. General words must ordinarily bear their natural and larger meaning and need not be confined ejusdem generis to things previously enumerated unless the language of the statute spells out an intention to that effect. Courts have also limited the scope of the general words in cases where a larger meaning is likely to lead to absurd and unforeseen results. To put it differently, the general expression has to be read to comprehend things of the same kind as those referred to by the preceding specific things constituting a genus, unless of

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course from the language of the statute it can be inferred that the general words were not intended to be so limited and no absurdity or unintended an unforeseen complication is likely to result if they are allowed to take their natural meaning. The cardinal rule of interpretation is to allow the general words to take their natural wide meaning unless the language of the statute gives a different indication or such meaning is likely to lead to absurd results in which case their meaning can be restricted to fall in line with the specific things designated by the preceding words…"

(i) the correct classification in light of the composition of the AAC bricks and the end use thereof would be as 'Building Bricks' and therefore is classifiable under tariff item 69041000 applying the doctrine of ejusdem generis and 'lex specialis derogate legi generali.'

(j) AAC bricks possess distinct environmental advantages over conventional kiln-fired clay bricks as their production utilises fly ash and other industrial by-products, thereby conserving natural topsoil and reducing environmental degradation caused by brick kilns. The manufacturing process is energy-efficient and results in significantly lower emissions of carbon dioxide which have made AAC bricks the preferred eco-friendly alternative in modern construction though their essential characters and end use remain the same as that of building bricks.

(k) In light of the foregoing, and applying the principles of classification set out in the General Rules of Interpretation as well as the binding judicial precedents emphasising the trade parlance test and the intended use test, the applicant has requested that Autoclaved Aerated Concrete (AAC) Bricks manufactured and supplied by them merits classification under tariff item 69041000 as 'Building bricks" and not under heading 6810.

5. Personal hearing was granted on 06.02.2026 wherein Shri Jagrat Shah, Advocate appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. Since the applicant had submitted that they were seeking a ruling of bricks which do not contain fly ash and since the application specified the composition as fly ash, the bench asked the applicant to reframe the application and submit the manufacturing process and the test report of sample within a week's time.

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6. Pursuant to the directions given by the bench during the course of personal hearing, the applicant vide letter dated NIL (received in the Department on 03.03.2026) gave their additional submission along with test report of sample of AAC Bricks) wherein they submitted as under:

(i) Chapter 69 of the First Schedule to the Customs Tariff Act, 1975 covers "Ceramic products". As per Note I to Chapter 69, this Chapter applies to ceramic products which have been fired after shaping. Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously. Raw materials may include clays, siliceous materials (including fused silica), oxides, carbides, nitrides, graphite or other carbon etc. Thus, the essential ingredients for classification under Chapter 69 are: (a) Inorganic, non-metallic composition. (b) Shaped article. (c) Subjected to firing/heat treatment. (d) Acquiring ceramic character,

(ii) Technical evidence-Test Report Establishing Ceramic Nature: A Chemical Analysis Test Certificate issued by Divine Metallurgical Services Pvt. Ltd. has been produced. As per the Test Certificate No.DMSPL-26-010698-0 (AAC Blocks), the chemical composition of the sample is as under:

Component	**Percentage**
SiO2 (Silicon Dioxide)	58.15%
Al2O3(Aluminium Oxide (Alumina))	8.00%
Fe2O3(Magnesium oxide)	4.00%
CaO (Calcium Oxide)	10.00%
Na2O (Sodium Oxide)	0.32%
K2O (Pottasium Oxide)	0.96%
LOI (Loss on ignition)	8.10%

The applicant has submitted that the test certificate clearly categorizes the product as "Ceramic".

(iii) The intrinsic composition of the subject goods i.e. Autoclaved Aerated Concrete (AAC) Bricks/Blocks-clearly establishes their ceramic character, thereby warranting classification under Chapter 69 of the first schedule to the Customs Tariff Act, 1975. As per the Chemical Analysis Report, the predominant constituents of the subject

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goods are: (a) Silica (SiO2) – 58.15%. (b) Alumina (Al2O3). (c) Calcium Oxide (CaO). (d) Other organic oxides. The aforesaid constituents are universally recognised in material science and tariff jurisprudence as classic and foundational raw materials employed in the manufacture of ceramic articles and that Silica and alumina, in particular, form the essential backbone of ceramic matrices, while calcium oxide and other inorganic oxides participate in mineralogical transformations during thermal processing.

(iv) Chapter Note 1 to Chapter 69 contemplates ceramic products as those obtained by firing inorganic, non-metallic materials which have been prepared and shaped. The dominant presence of siliceous and aluminous compounds in the subject goods squarely brings them within the scope of the materials envisaged under the said Chapter Note of Chapter 69. The subject goods are entirely devoid of any organic binders, any polymeric matrix and any metallic reinforcement or structural metallic framework. The absence of organic or metallic constituents is of decisive significance in as much as it reinforces the purely inorganic and non-metallic character of the goods. The structural integrity of the product is derived exclusively from mineralogical bonding and crystalline transformation brought about through heat processing and not from cementitious bonding in the conventional sense of reinforced concrete or artificial stone articles. Accordingly, the subject goods satisfy the functional and essential condition prescribed under Chapter 69 i.e. they are articles obtained by shaping and subsequent heat processing of inorganic, non-metallic materials, resulting in a stable ceramic structure.

(v) In view of the overwhelming predominance of siliceous ceramic constituents, coupled with the complete absence of organic or metallic elements, the applicant submits that the essential character of the goods is unmistakenly ceramic in nature, thereby justifying and compelling their classification under Chapter 69.

(vi) Manufacturing Process of AAC Bricks/Blocks: The applicant has submitted that the manufacturing process of the subject goods independently and conclusively establishes their ceramic identity within the meaning of Chapter 69, that the detailed manufacturing process, comprises distinct and sequential stages, each of which corresponds closely with recognised ceramic processing principles. Same is elaborated below:

A. Raw Material Preparation:

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The manufacturing of AAC Bricks/Blocks commences with the preparation of mineral-based raw materials, namely

- Siliceous material
- Lime
- Minor quantities of gypsum
- Minor quantities of cement
- Aluminium powder (as pore-forming agent)

These materials collectively form a calcium-silicate-water system, which is a well-recognised inorganic ceramic chemistry, silica and lime, in particular, are foundational ceramic constituents and are widely used in structural and technical ceramics. The raw material matrix is entirely inorganic and mineral-based and no organic binders, polymeric resins or metallic reinforcements are employed at any stage, thus, the manufacturing begins with the very type of inorganic, non-metallic materials contemplated under Chapter Note 1 to Chapter 69.

B. Slurry Preparation and Homogeneous Mixing-Ceramic Analogy: The next stage involves slurry preparation and uniform dispersion of mineral particles in water and includes:

a. Preparation of a water-based slurry.

b. Homogeneous mixing of finely ground mineral constituents.

c. Controlled addition of aluminium powder for pore generation.

In ceramic technology, similar slurry-based systems commonly referred to as "slip processing" are employed to ensure uniformity, controlled porosity and structural homogeneity and the process adopted in AAC manufacturing is directly analogous to such ceramic slip processing techniques. Thus, even at the formative stage, the process aligns with established ceramic methodologies.

C. Shaping and Green Body Formation: After casting, the slurry undergoes expansion and partial setting, resulting in a semi-rigid mass which is subsequently cut into required dimensions. At this stage: (a) the material attains dimensional stability, (b) it possesses low mechanical strength and (c) its structural integrity is provisional and dependent upon subsequent thermal treatment. This intermediate form is technically comparable to a 'green body' in ceramic processing and a green body is characterised by shape retention but insufficient mechanical strength, and

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requires firing or heat treatment to develop final structural properties. The existence of a green stage, prior to thermal consolidation, is a defining attribute of ceramic manufacture.

D. Thermal Processing: A boiler furnace is fired at temperatures ranging from approximately 800oC to over 1500oC to generate steam. The shaped AAC units are subjected to high-temperature, high-pressure steam curing for 8-12 hours. Hydrothermal reactions occur under controlled conditions and during this process: (a) free lime and silica chemically react. (b) crystalline calcium silicate hydrate phases are formed. (c) Permanent mineralogical transformation takes place. A stable, strength-bearing microstructure develops. The final mechanical strength and structural integrity of AAC Bricks/Blocks arise exclusively after this thermal treatment. The product, prior to autoclaving, lacks the defining properties of the finished article. Chapter 69 requires that ceramic products must be "fired after shaping'. The autoclave curing process, involving high-temperature steam generated from furnace-fired boilers, achieves precisely this objective namely, irreversible mineralogical transformation through thermal energy. Autoclaving therefore operates as a ceramic-equivalent firing process.

E. Microstructure and Crystalline Phase Development: Post-autoclaving, the AAC product exhibits: (a) A crystalline calcium silicate framework, (b) Interlocked crystal morphology, (c) Engineered and stable porosity and (d) Permanent inorganic bonding. The development of mechanical strength is attributable not to simple cement hydration, but to crystallise phase formation and intergrowth, which is a hallmark of ceramic materials. The resultant microstructure is analogous to porous structural ceramics wherein: (a) Controlled porosity is intentionally engineered, (b) Crystal bonding provides strength and (c) Stability is achieved through heat-induced mineral formation. Thus, the final product is a heat-transformed crystalline inorganic body.

7. Consequently, the applicant has reframed the questions before the Advance Ruling authorities as under:

a. Whether AAC Brick/ Blocks manufactured by the applicant, having predominantly siliceous inorganic composition satisfy the requirements of Chapter 69 as per the applicable Chapter Note and are liable of classification under 6904?

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b. Whether, once the goods are established as ceramic building units, the specific entry under Tariff Item 69041000 (Building Bricks) would prevail over the general entry under Heading 6810?

c. Whether, applying Rule 3(a) of the General Rules for Interpretation, the specific heading 6904 should be preferred over the general heading 6810?

d. Whether the goods being manufactured and supplied by the applicant are correctly classifiable under Tariff Item 69041000 as "Building Bricks"?

Discussion and findings

8. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

10. The applicant is of the opinion that the product manufactured by them would rightly fall under the Heading 6904 of the Customs Tariff Act, 1975, however, as a matter of abundant caution, they are presently classifying the same under heading 6810. Before referring to the submissions made by the applicant, we would like to reproduce the relevant competing tariff entries and the HSN notes. Further, since a reference has been made to Chapter Notes of Chapter 69 by the applicant, the same are also reproduced for ease of reference:

Customs Tariff of India-Chapter 68

6810 ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED –
Tiles, flagstones, bricks and similar articles : kg

6810 11 -- Building blocks and bricks :	***kg***
6810 11 10 --- Cement bricks	*kg.*

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6810 11 90 --- Other kg.
6810 19 – Other :
6810 19 10 --- Cement tiles for mosaic kg.
6810 19 90 --- Other kg.
Other articles :
6810 91 00 -- Prefabricated structural components for building or civil engineering kg.
6810 99 -- Other :
6810 99 10 --- Concrete boulder kg.
6810 99 90 --- Other kg.

HSN Notes for 6810

68.10- 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
6810.19 -- Other - Other articles :
6810.91 - - Prefabricated structural components for building or civil engineering
6810.99 -- Other

This heading covers moulded, pressed or centrifuged articles (e.g., certain pipes) of cement (including slag cement), of concrete or of artificial stone, other than those of heading 68.06 or 68.08 (in which cement is merely a binder), or heading 68.11 (articles of asbestos-cement).

This heading also covers prefabricated structural components for building or civil engineering.

Artificial stone is an imitation of natural stone obtained by agglomerating pieces of natural stone or crushed or powdered natural stone (limestone, marble, granite, porphyry, serpentine, etc.) with lime or cement or other binders (e.g., plastics). Articles of artificial stone include those of "terrazzo", "granito", etc.

This heading also covers articles of slag cement.

The heading includes, inter alia, blocks, bricks, tiles; ceiling or wall mesh or lath (consisting of a wire framework combined with a predominating proportion of concrete); flagstones; beams; hollow flooring slabs and other constructional goods; pillars, posts, boundary stones; curbstones; piping; stair treads; railings; baths, sinks, water closet pans (bowls), troughs, vats, reservoirs; fountain basins; tombstones; standards, poles; railway sleepers; hovertrain guidetrack sections; door or window frames; mantelpieces, window sills, door steps; friezes, cornices; vases, flower-pots, architectural or garden ornaments; statues, statuettes, animal figures; ornamental goods.

The heading also covers bricks, tiles, and other sandlime articles made from a pasty mixture of sand, lime and water; after pressure-moulding, these articles are steam-treated for several hours under high pressure in horizontal autoclaves, at a

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temperature of around 140 °C. These products, which may be white or artificially coloured, are used for much the same purposes as ordinary bricks, tiles, etc.

When lumps of quartz of various sizes are introduced into the mixture, artificial stone type products are obtained. Lightweight and porous sand-lime sheets for insulating purposes are also made by adding a metallic powder to the mixture, so that gases are given off; such sheets, however, are not pressure-moulded, but cast before insertion in the autoclave.

The articles of this heading may be bushed, ground, polished, varnished, bronzed, enamelled, made to imitate slate, moulded or otherwise ornamented, coloured in the mass, reinforced with metal, etc. (e.g., reinforced or pre-stressed concrete), or fitted with accessories of other materials (e.g., hinges, etc.).

The heading does not include :
(a) Broken pieces of concrete (heading 25.30).
(b) Articles made of agglomerated slate (heading 68.03).

Subheading Explanatory Note.

Subheading 6810.91:

This subheading covers prefabricated structural components for building or for civil engineering, such as facing panels, interior walls, floor or ceiling sections, foundation components, pilings, tunnel sections, components for lock-gates or dams, gangways, cornices. These components generally of concrete, usually have devices to facilitate their assembly.

II.—OTHER CERAMIC PRODUCTS

6904 CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE
6904 10 00 - Building bricks Tu
6904 90 00 - Other MT

HSN Notes for 6904

69.04- Ceramic building bricks, flooring blocks, support or filler tiles and the like.

6904.10 -Building bricks

6904.90 - Other

This heading covers non-refractory ceramic bricks (i.e., bricks unable to withstand temperatures of 1500 degrees C or higher) of the kinds commonly used for building walls, houses, industrial chimney-stacks, etc. Such bricks remain in the heading even if they can also be used for other purposes (e.g., vitrified bricks which can be used for paving or bridge piling, as well as for the construction of buildings).

Bricks are usually relatively porous (common pottery), but some are more or less vitrified (stoneware or engineering bricks) and are then used in constructional work calling for great mechanical strength or resistance to acids (e.g., in chemical plant).

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The heading includes :
(1) Ordinary solid bricks of rectangular shape, with flat or indented surfaces.
(2) Curved bricks, sometimes perforated, for industrial chimney-stacks.
(3) Hollow bricks, perforated bricks; long hollow flooring blocks and constructional slabs used particularly for flooring, ceilings, etc., in combination with structural steelwork, and support or filler tiles (i.e., ceramic fittings designed to support the blocks while encasing the girders).
(4) Facing bricks (e.g., for facing houses or walls, the surrounds of doors or windows, including special bricks for column capitals, borders, friezes or other architectural decoration).

So-called "double" bricks specially perforated lengthwise, ready for splitting before use, remain in this heading provided that they retain the character of building bricks after separation.

All these bricks, especially those intended for facing, may be polished, sand-faced (by fusing sand on to the surface during firing), covered with a thin layer of white or coloured slip which hides the colour of the body, smoked or flamed, coloured in the body or on the surface (by adding metallic oxides, by using ferruginous clay, or by heating in a reducing atmosphere with hydrocarbons or carbon), impregnated with tar, or glazed, etc. They may also have moulded, embossed or indented designs on one or two faces.

The heading also includes light bricks made from mixtures containing sawdust, peat fibres, chopped straw, etc., which are burned away during firing, leaving a very porous structure.

The heading does not cover :

(a) Bricks of kieselguhr, etc. (heading 69.01) and refractory bricks (heading 69.02).
(b) Flags and paving, hearth or wall tiles (see Explanatory Notes to headings 69.07 and 69.08).

Chapter Notes of Chapter 69:

1. This Chapter applies only to ceramic products which have been fired after shaping :
(a) headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903;
(b) articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and
(c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.

2. This Chapter does not cover :
(a) products of heading 2844;

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(b) articles of heading 6804;
(c) articles of Chapter 71 (for example, imitation jewellery);
(d) cements of heading 8113;
(e) articles of Chapter 82;
(f) electrical insulators (heading 8546) or fittings of insulating material of heading 8547;
(g) artificial teeth (heading 9021);
(h) articles of Chapter 91 (for example, clocks and clock cases);
(ij) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
(k) articles of Chapter 95 (for example, toys, games and sports requisites);
(l) articles of heading 9606 (for example, buttons) or of heading 9614 (for example, smoking pipes); or
(m) articles of Chapter 97 (for example, works of art).

11. In their submission, we find that the applicant has mentioned that the Oxford English dictionary defines 'brick' as a "small rectangular block typically made of fired or sun-dried clay, used in building construction; that the term also extends to similar blocks made of concrete, lime, or other materials; that Cambridge dictionary defines 'brick' as "a rectangular block of hard material used for building walls and houses", that these definitions clearly establish that the word 'Brick' is not confined only to articles made of clay, but extends to blocks manufactured out of other substances such as cement, lime, fly ash, or siliceous materials, so long as the article is of the shape, size and functional character of a brick used in masonry and that the said understanding can also be culled out from the Circular 247/04/2025-GST dated 14.02.2025. They have further mentioned that in common parlance and in the trade, AAC blocks are invariably referred to and sold as 'AAC' bricks, that their end use is identical to that of conventional kiln-fired building bricks and they are purchased by builders, contractors and end users as a substitute for burnt clay bricks and are used interchangeably with them in all forms of construction, that the intended use test, recognised by the courts as a legitimate aid to classification, further reinforces that AAC blocks are being used for the masonry work in the construction and replacing burnt clay bricks. Government bodies such as Gujarat Housing Board, Gujarat Police Housing Corporation Limited and Ahmedabad Municipal Corporation for the Pradhan Mantri Aavas Yojana are using AAC bricks for the masonry work in the construction and replacing burnt clay bricks.

11.1 We further find that the primary reason for the applicant finding the heading 6904 as the correct and appropriate classification for their product 'AAC bricks' is that the said heading specifically covers 'Building bricks' as clarified by the recent notification dated 17.09.2025 as compared to the heading 6810 which reads as

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"Articles of cement, concrete or artificial stone." They have also stated that the jurisprudence on classification has consistently held that in the event of competing tariff entries, the one which provides a more specific description must prevail over a general entry. They have also referred to the Apex Court's judgement in the case of CCE vs. Simplex Mills Co. Ltd. (2005) 181 ELT 345 (SC) and have submitted that once the product in question is understood in trade and commerce as a building brick, the specific entry must prevail over the general entry. They have also stated that entry 6810 of the HSN classification would not apply to the goods i.e. AAC Bricks being manufactured by the applicant in light of the doctrine of ejusdem generis as mentioned in the decision of the Hon'ble Supreme Court of India in Assistant Collector of Central Excise, Guntur vs. Ramdev Tobacco Company 1991(1) TMI 136. We find this view of the applicant to be absurd as we find that there is a similar entry for Building Bricks in the heading 6810 also i.e. "Building Blocks and Bricks" under sub-heading 681011 falling under heading 6810 which is also a specific entry for "Building Bricks". Thus, we fail to understand how it would be justifiable to classify the product of the applicant under heading 6904 solely on these grounds when specific entry for 'Building Bricks" is available under both the headings 6810 and 6904. Thus, this argument/contention of the applicant does not appear justifiable and fails to support their cause. Subsequently, the aforementioned judgements referred to by them are also not applicable in this case.

12. The applicant in their additional submission have submitted that as per Note I to Chapter 69, this Chapter applies to ceramic products which have been fired after shaping, that ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously and raw materials may include clays, siliceous materials (including fused silica), oxides, carbides, nitrides, graphite or other carbon etc., that Test report of their sample issued by Divine Metallurgical Services Pvt. Ltd. vide Test Certificate No.DMSPL-26-010698-0 (AAC Blocks) categorises the product as "Ceramic", that the intrinsic composition of the subject goods i.e. Autoclaved Aerated Concrete (AAC) Bricks/Blocks-clearly establishes their ceramic character, thereby warranting classification under Chapter 69 of the first schedule to the Customs Tariff Act, 1975, that as per the Chemical Analysis Report, the predominant constituents of the subject goods are: (a) Silica (SiO_2) – 58.15%. (b) Alumina (Al_2O_3). (c) Calcium Oxide (CaO).(d)other organic oxides, that the aforesaid constituents are universally recognised in material science and tariff jurisprudence as classic and foundational raw materials employed in the

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manufacture of ceramic articles and that Silica and alumina in particular, form the essential backbone of ceramic matrices while calcium oxide and other inorganic oxides participate in mineralogical transformations during thermal processing, that in view of the overwhelming predominance of siliceous ceramic constituents coupled with the complete absence of organic or metallic elements, the applicant submits that the essential character of the goods is unmistakenly ceramic in nature, thereby justifying and compelling their classification under Chapter 69.

13. Further, the applicant has submitted a detailed manufacturing process in respect of their product i.e. 'AAC Bricks' covering various sequence wise stages, which in brief is as under:

(a) Raw Material Preparation: Preparation of mineral-based raw material matrix mixing siliceous material, lime, minor quantities of gypsum and cement & aluminium powder which collectively form a calcium-silicate-water system. The raw material matric is entirely inorganic and mineral based and no organic binders, polymeric resins or metallic reinforcements are employed at any stage.

(b)Slurry Preparation and Homogeneous Mixing-Ceramic Analogy: Involves slurry preparation and uniform dispersion of mineral particles in water and includes preparation of a waste-based slurry, homogeneous mixing of finely ground mineral constituents and controlled addition of aluminium powder for pore generation, commonly referred to as 'slip processing'.

(c) Shaping and Green Body Formation: After casting, slurry undergoes expansion and partial setting, resulting in a semi-rigid mass which is subsequently cut into required dimension. Material attains dimensional stability, possesses low mechanical strength, its structural integrity is provisional and dependent on subsequent thermal treatment such as firing or heat treatment to develop final structural properties.

(d) Thermal Processing: The shaped AAC units are subjected to high-temperature, high-steam curing for 8-12 hours in a boiler furnace at temperatures ranging from approximately 800 degrees centigrade to 1500 degrees centigrade to generate steam during which free lime and silica chemically react, crystalline calcium silicate hydrate phases are formed, permanent mineralogical transformation takes place and final mechanical strength and structural integrity of AAC Bricks/Blocks arise exclusively after this thermal treatment. The autoclave curing process, involving high-temperature steam generated from furnace-fired boilers, achieves precisely this objective.

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(e) Microstructure and Crystalline Phase Development: Post autoclaving, the AAC product exhibits a crystalline calcium silicate framework, interlocked crystal morphology, engineered and stable porosity and permanent inorganic bonding finally resulting in a heat-transformed crystalline inorganic body.

13.1 The applicant has also submitted that the manufacturing process of the subject goods independently and conclusively establishes their ceramic identity within the meaning of Chapter 69, that the detailed manufacturing process, comprises distinct and sequential stages, each of which corresponds closely with recognised ceramic processing principles.

14. In this regard, we find the need to compare the manufacturing process of the AAC Bricks/Blocks detailed by the applicant with that of the relevant details/process etc. available in the relevant portions of the HSN notes of heading 6810 & 6904 as well as the Chapter notes of Chapter 69. The comparative details available in the HSN/Chapter notes of Chapter 69 as compared to the manufacturing process (in brief) submitted by the applicant is detailed below:

Relevant portions of HSN Notes of heading 6810:	**Manufacturing process (in brief) as submitted by the applicant:**
This heading covers moulded, pressed or centrifuged articles (e.g., certain pipes) of cement (including slag cement), of concrete or of artificial stone, other than those of heading 68.06 or 68.08 (in which cement is merely a binder), or heading 68.11 (articles of asbestos-cement). This heading also covers prefabricated structural components for building or civil engineering. Artificial stone is an imitation of natural stone obtained by agglomerating pieces of natural stone or crushed or powdered natural stone (limestone, marble, granite, porphyry, serpentine, etc.) with lime or cement or other binders (e.g., plastics). Articles of artificial stone include those of "terrazzo", "granito", etc. **The heading also covers bricks, tiles, and other sandlime articles made from a pasty mixture of sand, lime and water; after pressure-moulding, these articles are steam-treated for several hours under high pressure in horizontal autoclaves, at a temperature of around 140 °C. These products, which may be white or artificially coloured, are used for much the same purposes as ordinary bricks, tiles, etc.**	The manufacturing process of AAC bricks begins with preparation of mineral-based raw material matrix of silica, lime, minor quantities of gypsum and cement & aluminium powder which collectively form a calcium-silicate-water system. Thereafter, after undergoing the processes of slurry preparation and homogeneous mixing and green body formation, the resultant products are subjected to high-temperature, high-steam curing for 8-12 hours in a boiler furnace fired at temperatures ranging from approximately 800oC to over 1500oC to generate steam during which free lime and silica chemically react, crystalline calcium silicate hydrate phases are formed, permanent mineralogical transformation takes place and final mechanical strength and structural integrity of AAC Bricks/Blocks arise exclusively after this thermal treatment. The autoclave curing process, involving high-temperature steam generated from furnace-fired boilers, achieves precisely this objective.
Relevant portions of HSN Notes of heading 6904: The said heading covers non-refractory ceramic bricks (i.e., bricks unable to withstand	

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temperatures of 1500 degrees C or higher) of the kinds commonly used for building walls, houses, industrial chimney-stacks, etc. Such bricks remain in the heading even if they can also be used for other purposes (e.g., vitrified bricks which can be used for paving or bridge piling, as well as for the construction of buildings). Bricks which are more or less vitrified (stoneware or engineering bricks) are used in constructional work calling for great mechanical strength or resistance to acids (e.g., in chemical plant). All these bricks, especially those intended for facing, may be polished, sand-faced (by fusing sand on to the surface during firing), covered with a thin layer of white or coloured slip which hides the colour of the body, smoked or flamed, coloured in the body or on the surface (by adding metallic oxides, by using ferruginous clay, or by heating in a reducing atmosphere with hydrocarbons or carbon), impregnated with tar, or glazed, etc. They may also have moulded, embossed or indented designs on one or two faces.	
Relevant Chapter Notes to Chapter 69: 1. This Chapter applies only to ceramic products which have been fired after shaping : (a) headings 6904 to 6914 apply only to such products other than those classifiable in headings 6901 to 6903; **(b) articles heated to temperatures less than 800°C for purposes such as curing of resins, accelerating hydration reactions, or for the removal of water or other volatile components, are not considered to be fired. Such articles are excluded from Chapter 69; and** (c) Ceramic articles are obtained by firing inorganic, non-metallic materials which have been prepared and shaped previously at, in general, room temperature. Raw materials comprise, inter alia, clays, siliceous materials including fused silica, materials with a high melting point, such as oxides, carbides, nitrides, graphite or other carbon, and in some cases binders such as refractory clays or phosphates.	

14.1 From a plain comparison of the manufacturing process submitted by the applicant (in brief) with the relevant portions/details of HSN Notes of 6810, 6904 as well relevant Chapter Notes to Chapter 69, we find that the said manufacturing process draws parallel with the process mentioned in HSN notes to heading 6810. However, there is one marked difference i.e. the applicant has submitted that the boiler furnace is fired at temperature ranging from approximately 800 degrees centigrade to 1500 degrees centigrade as compared to the temperature of 140 degrees centigrade mentioned in the HSN notes of heading 6810. Such high temperatures mentioned by the applicant appears to be absolutely incorrect since as per the details

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of manufacture of AAC bricks available online on sites such as mingjiemachine.com (which is the website of a reputed
Chinese company M/s.Changzhou Mingjie Building Material Equipment Manufacturing Co., Ltd., a Chinese manufacturer specializing in the production of Autoclaved Aerated Concrete (AAC) block and panel machinery) and as per Magicrete Building solutions (a reputed Indian company involved in the manufacture of AAC Bricks) the AAC bricks are subjected to a temperature of 180-220 degrees centigrade only in the autoclave with the pressure reaching upto 12 bars and the AAC blocks are subjected to this condition for period of 8-12 hours depending on the specific recipe and desired properties. Further, since the chapter notes of Chapter 69 itself states that articles heated at temperatures less than 800 degrees centigrade are not considered to be fired and are excluded from Chapter 69, the subject goods i.e. 'AAC Bricks/Blocks' would be automatically excluded from Chapter 69 based on the chapter notes itself. Thus, the manufacturing process of the AAC bricks/Blocks read with the relevant portions of HSN notes of headings 6810 and 6904 and relevant notes of Chapter 69 leads to the conclusion that the subject goods i.e. AAC Bricks are excluded from Chapter 69 and correctly classifiable under heading 6810 of the Customs Tariff Act, 1975. We, therefore, find and conclude that the subject goods 'AAC Bricks' are correctly classifiable under heading 6810 and not under heading 6904 as opined by the applicant.

14.2 Further, we also find that the applicant has submitted a Test Report of their subject goods i.e. AAC Blocks submitted by Divine Metallurgical Services Pvt. Ltd., Ahmedabad to support their contention and have stated that as per the Test Report, their products are ceramic in nature. We have gone through the Test Report issued vide Test Certificate No.DMSPL-26-010698-0 by Divine Metallurgical Services Pvt. Ltd., in respect of their product AAC Blocks which shows the percentage of the chemical constituents of the said Block. Since the applicant has insisted that their product is ceramic in nature and also since the percentage of chemical constituents of a ceramic brick/block are available online, we would find it prudent to make a comparison of the Test Report with that of the data available online (Wikipedia) in respect of Ceramic bricks/blocks. Comparison of the same is provided in a tabular form as under:

Percentage of chemical constituents of the AAC Block as per the Test Report	**Percentage of chemical constituents of a standard ceramic brick/block as per data available online (Wikipedia).**
SiO2 (Silicon Dioxide)68.15%	SiO2 (Silicon Dioxide): 50-60%

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Al2O3(Aluminium Oxide) (Alumina)) 8.00%	Al2O3(Aluminium Oxide) (Alumina)): 20-30%
Fe2O3(Iron oxide) 4.00%	Fe2O3(Iron oxide): 5-6%
CaO (Calcium Oxide)10.00%	CaO (Calcium Oxide): 2-5%
MgO (Magnesium Oxide) 0.45%	MgO (Magnesium Oxide) <1%
Na2O (Sodium Oxide)0.32%	Organic matters/others in minor amount.
K2O (Potassium Oxide)0.96%	---
LOI (Loss on ignition)8.10%	---

As can be seen from the above, the comparison shows that the 'AAC Bricks/blocks' manufactured by the applicant do not fulfil the criteria of a ceramic brick as there is considerable difference in percentage of all the chemical constituents of the 'AAC block' as compared to that of a ceramic brick/block. Therefore, in view of the above facts, we find and conclude that the said 'AAC bricks/blocks' are not ceramic in nature and therefore do not fall under the heading 6904 of Chapter 69 of the Customs Tariff Act, 1975(which covers 'Ceramic products').

15. In view of the above, we rule as under: -

RULING

a. Whether AAC Brick/ Blocks manufactured by the applicant, having predominantly siliceous inorganic composition satisfy the requirements of Chapter 69 as per the applicable Chapter Note and are liable of classification under 6904?
Ans: No, for the reasons discussed in the foregoing paras.

b. Whether, once the goods are established as ceramic building units, the specific entry under Tariff Item 69041000 (Building Bricks) would prevail over the general entry under Heading 6810?
Ans: Not required to be answered in view of Ans 1.

c. Whether, applying Rule 3(a) of the General Rules for Interpretation, the specific heading 6904 should be preferred over the general heading 6810?
Ans: No, the AAC Bricks are correctly classifiable under heading 6810 for the reasons discussed in the foregoing paras.

d. Whether the goods being manufactured and supplied by the applicant are correctly classifiable under Tariff Item 69041000 as "Building Bricks"?

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Ans: Not required to be answered in view of the discussions in the foregoing paras and Ans3 above.

(Sushma Vora)
Member (SGST)

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date:08/05/2026