



कार्यालय मुख्य आयुक्त
Office of the Chief Commissioner
सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क (जयपुर परिक्षेत्र), जयपुर
CGST & Central Excise (Jaipur Zone), Jaipur

F.No. GCCO/RTI/APP/2401/2023-LEGAL

Dated .12.2023

To

The Public Information Officer (CPIO),
 O/o The Commissioner,
 Rajasthan GST and Commercial Taxes Department,
 Government of Rajasthan,
 Kar Bhawan, Ambedkar Circle, C-Scheme,
 Bhawani Singh Road, Jaipur, Rajasthan 302005.

Sir,

Subject: - Transfer of RTI application under section 6(3) of the RTI Act, 2005 filed by Sh. Ajit Patel, D-20, Krish Home III, Near Krish Home II, Opp. AMC Pumping Station, Lambha, Ahmedabad-382405- reg.

Please find enclosed herewith online RTI application registration no. GSTJP/R/E/23/00219 dated 09.12.2023, filed by Sh. Ajit Patel, D-20, Krish Home III, Near Krish Home II, Opp. AMC Pumping Station, Lambha, Ahmedabad-382405 for providing information under the RTI Act, 2005.

2. The information sought in the aforesaid RTI application, regarding GST Nos. 08AAACT6908R1ZN & 08ABDFS1502K1ZB appears to be related to your office as the same falls under the Administrative Control of Rajasthan State GST Department (as per information available on Government website – “<https://services.gst.gov.in/services/searchtp>”). Therefore, the above mentioned RTI application is being transferred under Section 6(3) of RTI Act, 2005 to you with a request to provide the required information directly to the applicant under RTI Act, 2005, subject to the provisions of RTI Act & Rules made there under.

3. The same RTI application has also been forwarded to CGST, Jodhpur directly through Nodal Officer's portal as the GST No. [08AACCM9700G1ZJ](#) mentioned in the aforesaid RTI application is under the Administrative Control of CGST, Jodhpur.

3. It is also requested that in case, the requisite information is not held by you and pertains to another public authority, the RTI applications may please be transferred to the concerned public authority under section 6(3) of the RTI Act, 2005.

Encl: -As above.

Yours faithfully,

Signed by
 Anupama Saksena

Date: 13/12/2023 16:26:52
 CPIO & Assistant Commissioner

Copy to:-

1. CPIO, CGST Jodhpur.

- 1/1717217/2023 2. Sh. Ajit Patel, D-20, Krish Home III, Near Krish Home II, Opp. AMC Pumping Station, Lambha, Ahmedabad-382405 with the request to make all future correspondence in the matter with the above CPIOs to whom the RTI applications has been transferred under section 6(3) the RTI Act, 2005.

(Anupama Saksena)
CPIO & Assistant Commissioner

RTI REQUEST DETAILS

Registration No. :	GSTJP/R/E/23/00219	Date of Receipt :	09/12/2023
Type of Receipt :	Online Receipt	Language of Request :	English
Name :	Ajit Patel	Gender :	Male
Address :	D 20 Krish Home III, Near Krish Home II, OPP AMC Pumping Station Lambha Ahmedabad, Pin:382405		
State :	Gujarat	Country :	India
Phone No. :	+91-9426393557	Mobile No. :	+91-9426393557
Email :	patelacp1@gmail.com		
Status(Rural/Urban) :	Rural	Education Status :	Details not provided
Is Requester Below Poverty Line ? :	No	Citizenship Status	Indian
Amount Paid :	10)	Mode of Payment	Payment Gateway
Does it concern the life or Liberty of a Person ? :	No(Normal)	Request Pertains to :	
Information Sought :	<p>I am the Informer for Short Payment of GST Regarding</p> <p>(1) Ms Trivedi Corp Private Limited plot No SP 229, RIICO Industrial Area Maval Growth Centre Phase II Abu Road DIN 2022090NN2000000PD3D GSTN No 08AAACT6908R1ZN and DGGI Jaipr Take Action and Issue Show cause Notice No.DGGI/INV/INTL/777/2020-Gr-D-0/0 ADG-DGGI-ZU-JAIPUR DT.21.09.2022 IN FROM GST DRC-01 Amount Rs,37539429/-</p> <p>(2) M/s.Shree Gajanand Marble ,F-71,Ambaji Industrial Area,Abu Road,Dist: Serohi(Raj)-307026 GSTN No.08ABDFS1502K1ZB & DGGI Jaipr Take Action & Issue Show cause Notice No.DGGI/INV/INTL/777/2020-Gr-D-0/0 ADG-DGGI-ZU-JAIPUR DT.05.04.2022 IN FROM GST DRC-01 Amount Rs,1368122/-</p> <p>(3) M/s.Malviya Crafts Pvt.Ltd. Plot No.G 106,Arbuda Industrial Area,Abu Road,Dist: Serohi(Raj)-307026 GSTN No.08AACCM9700G1ZJ & DGGI Jaipr Take Action & Issue Show cause Notice No.DGGI/INV/INTL/777/2020-Gr-D-0/0 ADG-DGGI-ZU-JAIPUR DT.01.04.2022 IN FROM GST DRC-01 Amount Rs,1770298/-</p> <p>I gathered in formation Regarding above Matter their Hearing are complete & Order Issue to party request you give me Order Copy for further Reward Process.</p> <p>Jai Hind</p>		
<input type="button" value="Print"/> <input type="button" value="Save"/> <input type="button" value="Close"/>			

By Speed 461

<p>वस्तु एवं सेवा कर आसूचना महानिदेशालय, जयपुर आंचलिक इकाई, सी. 62-सरोजनीमार्ग, सी.स्कीम, जयपुर - 302001 दूरभाष : 0141-2225582, फैक्स : 0141-2225581 E-Mail : dggi-jzu@gov.in</p>		<p>DIRECTORATE GENERAL OF GOODS & SERVICES TAX INTELLIGENCE, JAIPUR ZONAL UNIT, C-62, Sarojani Marg, C-Scheme, Jaipur-302001 Phone: 0141-2225582, Fax: 0141-2225581 E-Mail : dggi-jzu@gov.in</p>
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F. No. DGGI/INV/INTL/777/2020-Gr-D-O/o ADG-DGGI-ZU-JAIPUR/ Dated: 01.09.2022

FORM GST DRC-01
(Refer Rule 142 (1))

83-87 05-04-2022

To

GSTIN-08ABDFS1502K1ZB
M/s Shree Gajanand Marble,
F-71, Ambaji Industrial Area,
Abu Road, Distt.-Sirohi (Raj.)-307026

Tax Period	Financial Year	Act
July, 2017 to November, 2020	2017-18, 2018-19, 2019-20 (Upto Nov. 2020)	CGST Act, 2017, RGST Act, 2017 & IGST Act, 2017

Section/Sub-Section under which SCN is being issued: Sub-section (1) of the Section 74 of the Central Goods and Services Act, 2017.

SHOW CAUSE CUM DEMAND NOTICE

(under provisions of the Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax and Rajasthan Goods and Services Tax)

M/s Shree Gajanand Marble, F-71, Ambaji Industrial Area, Abu Road, Distt.-Sirohi (Raj.)-307026 (hereinafter also referred to as M/s SGM/Noticee/Taxpayer for sake of brevity) having GSTIN 08ABDFS1502K1ZB and engaged in supply/manufacturing of Sand Stone, Marble slab, Marble Carved Pillar Parts, Sand Stone items, Marble Wastage/Crazy/Khanda, Marble Luffer etc. appears to have short paid Central Goods and Services Tax (for short CGST), Rajasthan Goods and Services Tax (for short RGST) and Integrated Goods and Services Tax (for short IGST) amounting to Rs. 13,68,182/- (CGST Rs.5,40,006/-, RGST Rs.5,40,006/- and IGST of Rs.2,88,170/-) on the taxable value of Rs. 1,33,81,240/- on the goods viz. Sand Stone, Marble slab, Marble Carved Pillar Parts, Sand Stone items, Marble Wastage/Crazy/Khanda, Marble Luffer etc. supplied by them during the period July, 2017 to November, 2020. by contravening the provisions of Section/sub-section-12, 15, 31, 37, 39, 49, 50 & 59 of the Central Goods and Services Act, 2017 (CGST Act, 2017 in short), Sections 5 & 20 of Integrated Goods and Services Tax Act, 2017 (for short IGST Act, 2017) and Rule 2 of the IGST Rules, 2017, and the corresponding Sections of the Rajasthan Goods & Service Tax Act, 2017 (RGST Act 2017 in short) read with Rule 46, 59, 61, 85, 86 & 87 of the Central Goods and Service Tax Rules, 2017 (CGST Rules, 2017 in short). The GST so evaded is liable to be demanded and recoverable from them in terms of Section 74(1) of the Goods and Service Tax Act, 2017 and relevant corresponding provisions of the Rajasthan Goods & Service Tax Act, 2017, as per facts mentioned below:

2. Acting upon the information and further developed by officers of DGGI, Jaipur Zonal Unit (JZU), Jaipur revealed that M/s SGM has indulged in short payment of GST on the goods viz. Sand Stone, Marble slab, Marble Carved Pillar Parts, Sand Stone items etc supplied by them by wrongly mentioning the rate of GST at lower rate on the invoices. Therefore, search under Section 67(2) of the CGST Act, 2017 was conducted on 09.12.2020 at the office premises of M/s Shree Gajanand Marble, F-71, Ambaji Industrial Area, Abu Road, Distt.-Sirohi (Raj.)-307026. During the search proceedings certain incriminating documents/records/devices were seized under Panchanama dated 09.12.2020 (RUD-1).

3. Statement

3.1. Statements of Shri Mohan Lal Kachawaha, partner, M/s Shree Gajanand Marble were recorded under Section 70 of the CGST Act, 2017 on 09.12.2020 (**RUD-2**) wherein he *inter-alia* stated that he was active partner in M/s Shree Gajanand Marble and looked after day to day work and taxation matters; that M/s Shree Gajanand Marble was engaged in trading of sand stone, blocks, slabs and manufacturing of marble pillars and other stone articles; that they were paying GST @5% on sand stone, @12% on blocks, @18% on marble slabs, marble pillar & other stone articles and GST @5% on wastage of stone. Further he stated that they had mis-declared their goods as marble blocks instead of the marble pillars and other stone article and on admitting such mis-declaration, he voluntarily deposited the differential duty of Rs.10 lakhs vide DRC No. DC0812200044771 dated 09.12.2020.

3.2 Statements dated 20.01.2021 of Shri Mohan Lal Kachawaha, partner, M/s Shree Gajanand Marble were recorded under Section 70 of the CGST Act, 2017 in compliance of summons dated 11.01.2021 (**RUD-3**) wherein he stated that he perused the panchanama dated 09.12.2020 drawn at the premises of M/s Shree Gajanand Marble, F-71, Ambaji Industrial Area, Abu Road, Sirohi and statement dated 09.12.2020 tendered by him and accepted the same; that they have purchased the raw material i.e. marble blocks, sand blocks and marble slabs and converted the same in temple pillar parts and marble slabs from these raw materials. He further stated that they have converted/produced the marble slabs by sending the raw material marble blocks for job work; that some time they sold marble block/sand block directly or after cutting; that they purchased raw material from M/s D K Trivedi & Sons, Ambaji, M/s Trivedi Corp Pvt Ltd, Abu Road and M/s Parmar Stones, Bayana and their main job workers are M/s D K Trivedi marble Pvt Ltd and M/s Stone Art India Pvt. Ltd.

3.3. Statements dated 10.03.2022 (**RUD-4**) of Shri Mohan Lal Kachawaha, partner, M/s Shree Gajanand Marble were recorded under Section 70 of the CGST Act, 2017 in compliance of summons dated 10.03.2022 wherein he *inter-alia* stated he has perused invoice No.67 dated 13.10.2020 issued to M/s Time Square Club & Resorts Pvt Ltd Gujarat by them and bill No.75 dated 13.10.2020 issued by M/s Trivedi Tectonics to M/s Shree Gajanand Marble. After perusing the said invoices, he stated that invoice No.67 dated 13.10.2020 was issued by them for "sand stone pillar part carving work" to M/s Time Square Club & Resorts Pvt Ltd Gujarat and bill No.75 dated 13.10.2020 of M/s. Trivedi Tectonics, Gujarat issued to M/s Shree Gajanand Marble for job work charges carried on the goods supplied to M/s Time Square club & Resorts Pvt. Ltd. Gujarat by us under invoice No.67 dated 13.10.2020; that he would submit the ledger account of job work carried out by M/s Trivedi Tectonics for them in next 2-3 days; that Marble Pillar Part, Marble Cutting Size and Marble Mandir Carving Part come under tax slab of 18% (CGST @ 9% + RGST @ 9% or IGST @ 18%); that on being perused the invoices wherein they have charged and paid GST @12% (CGST @ 6% + RGST @ 6% or IGST @ 12%) on invoices of Marble Pillar Part, Marble Cutting Size and Marble Mandir Carving Part, he stated that they have mistakenly charged and paid 12% GST (CGST @ 6% + RGST @ 6% or IGST @ 12%) on invoices of Marble Pillar Part, Marble Cutting Size and Marble Mandir Carving Part. He further stated he was fully agreed with the liability and stated that he has already deposited differential duty vide DRC-03 dated 09.12.2020 for intra-state supply of said goods and the penalty and interest would be deposited at the earliest. As regards, inter-state supply of Marble Pillar Part, Marble Cutting Size and Marble Mandir Carving Part he would pay the short paid tax amount alongwith applicable interest and penalty by Monday i.e. 14.03.2022 positively and would also submit DRC of the same; that 'Marble Luffer' is remaining part or wastage of Block and it is used by Mineral and Chemical Industries for making mineral powder and by other units for making small article, they have charged and paid 12% GST on the same. Marble Wastage Khanda/Crazy is also a type of wastage of Marble Slabs and it is also used by Mineral and Chemical Industries for making micron powder. Marble Crazy is also used for flooring and they have charged and paid 5% GST on the same. On being asked that "Marble Wastage Khanda/Crazy" is also a type of wastage of Marble Slabs and Marble Slabs fall under tax slab of 18% (CGST @ 9% + RGST @ 9% or IGST @ 18%), on this he stated that in their point of view "Marble Wastage Khanda/Crazy"

वस्तु एवं सेवाकर
आसूचना महानिदेशालय,
जयपुर आंचलिक इकाई,
 सी, 62-सरोजनीमार्ग, सी-स्कीम, जयपुर - 302001
 द्वारभाष: 0141-2225582,
 फैक्स: 0141-2225581
 E-Mail: dggi-jzu@gov.in



DIRECTORATE GENERAL
OF GOODS & SERVICES TAX
INTELLIGENCE,
JAIPUR ZONAL UNIT,
 C-62, Sarojani Marg, C-Scheme,
 Jaipur-302001
 Phone: 0141-2225582,
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F.No. DGGI/INV/INTL/777/2020-Gr-D-O/o ADG-DGCI-ZU-Jaipur Dated: 03.03.2022
 12-05 01-04-2022

To,
 The Commissioner,
 CGST & C. Ex. Commissionerate,
 G-105, New Jodhpur Industrial Area, Basni,
 Jodhpur-342003

Sir,
Sub.: Investigation conducted by DGCI, JZU in respect of M/s. Malviya Crafts Pvt. Ltd., Plot No. G-106, Arbuda Industrial Area, Abu Road, Distt.-Sirohi (Raj.)-307026 -reg.

Please refer to the Incident Report No. 225/2020-21 dated 18.03.2021 issued under F. No. DGCI/INV/INTL/777/2020-Gr-D-O/o ADG-DGCI-ZU-Jaipur (copy enclosed), wherein it was conveyed that an information received through informer and developed by the officers of this office indicated that M/s. Malviya Crafts Pvt. Ltd. (hereinafter referred as "the taxpayer" or M/s. MCPL) having GSTIN 08AACCM9700G1ZJ was engaged in supply/manufacturing of Dressed Blocks of Sand Stone, Marble and Granites and temple pillar parts under HSN Code 2515, 2516 and 6802. It was informed that M/s. MCPL has received some amount in cash and suppressed their income against the supplies of Dressed Blocks of Sand Stone, Marble and Granites and temple pillar parts.

2. During the investigation, it was found that M/s MCPL cleared goods clandestinely or without issue of invoice. It is also noticed that they had charged GST @12% instead of 28% on Sand Stone Carved Pillar Parts during July-2017 to 14.11.2017 and evaded GST during the period July-2017 to December-2020 as detailed hereunder: -

Sr. No.	Description	Taxable Value (In Rs.)	Amount of GST (Not/short paid) (In Rs.)
1	Goods supplied without payment of GST	44,30,130/-	7,97,423/-
2	IGST charged 12% instead of 28% on Sand Stone Carved Pillar Parts during July-2017 to 14.11.2017	14,90,089/-	2,38,414/-
3	CGST + SGST charged 12% instead of 28% on Sand Stone Carved Pillar Parts during July-2017 to 14.11.2017	94,776/-	7,664/-
4	Charged higher rate per CFT but invoices prepared on lower rate (amount taken in cash)	7,19,206/-	1,29,457/-
	TOTAL	67,34,201/-	11,72,958/-

3. M/s MCPL admitting their mistakes, have made voluntarily payment of not/short paid GST along with applicable interest and penalty equal to 15% of GST


for the period July-2017 to December-2020. The details of their payment are as under: -

(Amount in Rs.)

GST/Interest/ Penalty	Amount required to be deposited	Amount deposited
CGST+SGST	8,05,088/-	CGST+SGST- Rs. 5,00,000/- vide Debit entry no. DC0812200092340 dated 17.12.2020 CGST+SGST- Rs. 3,00,000/- vide Debit entry no. DC0802210056866 dated 15.02.2021 CGST+SGST- Rs. 16,000/- vide Debit entry no. DC0802210056938 dated 15.02.2021
Applicable Interest @ 18%	1,71,708/-	Interest-Rs. 1,60,000/- vide Debit entry no. DC 0806210064756 dated 18.06.2021 Interest-Rs. 1026/- vide Debit entry no. DC 08003220049636 dated 15.03.2022 Interest-Rs. 2,492/- vide Debit entry no. DC 0803220049795 dated 15.03.2022 Interest-Rs. 8,290/- vide Debit entry no. DC 0803220049956 dated 15.03.2022
Penalty @ 15%	1,20,764/-	Penalty- Rs. 1,22,400/- vide Debit entry no. DC0802210056938 dated 15.02.2021
IGST	3,67,870/-	IGST- Rs. 2,38,414/- vide Debit entry no. DC0803220047399 dated 15.03.2022 IGST- Rs. 1,29,457/- vide Debit entry no. DC0803220047568 dated 15.03.2022
Applicable Interest @ 18%	2,49,687/-	Interest-Rs. 1,86,579/- vide Debit entry no. DC0803220047399 dated 15.03.2022 Interest- Rs. 63,108/- vide Debit entry no. DC0803220047568 dated 15.03.2022
Penalty @ 15%	55,181/-	Penalty-Rs. 35,762/- vide Debit entry no. DC0803220047399 dated 15.03.2022 Penalty- Rs. 19,419/- vide Debit entry no. DC0803220047568 dated 15.03.2022
Total	Rs 17,70,298/-	Rs 17,82,947/-

4. Further, M/s MCPL vide letter dated 16.03.2022, submitted that they have made payment of not-paid/short-paid tax along with interest and penalty and they don't want any show cause notice and will not claim for refund in future with respect to this investigation and requested to conclude proceedings.

5. Since, M/s. Malviya Crafts Pvt. Ltd. has paid all the Govt. dues along with applicable interest and penalty equal to 15% of the GST (short paid/not paid) in the above matter, it has, therefore, been decided to waive the Show Cause Notice and conclude the proceedings against M/s. Malviya Crafts Pvt. Ltd., Plot No. G-106, Arbuda Industrial Area, Abu Road, Distt.-Sirohi (Raj.)-307026 in above matter in light

<p>वस्तु एवं सेवा कर आसूचना महानिदेशालय, जयपुर आंचलिक इकाई, सी-62, सरोजनीमार्ग, सी-स्कीम, जयपुर - 302001 दूरभाष: 0141-2225582, फैक्स: 0141-2225581 E-Mail: dggi-zu@gov.in</p>		<p>DIRECTORATE GENERAL OF GOODS & SERVICES TAX INTELLIGENCE, JAIPUR ZONAL UNIT, C-62, Sarojani Marg, C-Scheme, Jaipur-302001 Phone: 0141-2225582, Fax: 0141-2225581 E-Mail: dggi-zu@gov.in</p>
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F. No. DGGI/INV/INTL/777/2020-Gr-D-O/o ADG-DGGI-ZU-JAIPUR/ Dated: .08.2022

FORM GST DRC-01
(Refer Rule 142 (1))

3431-3437

21-09-2022

To

GSTIN-08AAACT6908R1ZN
M/s Trivedi Corp Private Limited,
Plot No.SP-229, RIICO Industrial Area,
Maval Growth Centre, Phase-II,
Abu Road (DIN- 202209DNN200000A5F6)

Shri Rajendra Mal Mathur,
Director of M/s Trivedi Corp Private Limited
Plot No.SP-229, RIICO Industrial Area,
Maval Growth Centre, Phase-II,
Abu Road (DIN- 202209DNN200000P03D)

Shri Pawan Kumar Yadav,
Commercial Manager, M/s Trivedi Corp Pvt Ltd
Plot No.SP-229, RIICO Industrial Area,
Maval Growth Centre, Phase-II,
Abu Road (DIN- 202209DNN2000052045C)

Tax Period	Financial Year	Act
July, 2017 to November, 2020	2017-18, 2018-19, 2019-20 (Upto Nov. 2020)	CGST Act, 2017, RGST Act, 2017 & IGST Act, 2017

Section/Sub-Section under which SCN is being issued: Section/sub-section-12, 31, 37, 39, 49, 50, 59 and 74 (1) of the Central Goods and Services Act, 2017.

SHOW CAUSE CUM DEMAND NOTICE

(under provisions of the Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017 and Rajasthan Goods and Services Tax Act, 2017)

M/s Trivedi Corp Pvt Ltd, Plot No.229-231, RIICO Growth Centre, Phase-II, Maval, Abu Road, Distt-Sirohi (Raj.)-307026 (hereinafter also referred to as M/s TCPL/Noticee/Taxpayer for sake of brevity) having GSTIN 08AAACT6908R1ZN engaged in supply/manufacture of Sand Stone, Marble Blocks, Granite Blocks, Marble slab, Worked Marble items, Worked Granite items, Worked Sand Stone items, Marble Wastage/Crazy/Khanda etc. appears to have short/not paid Central Goods and Services Tax (for short CGST), Rajasthan Goods and Services Tax (for short RGST) and Integrated Goods and Services Tax (for short IGST) amounting to Rs. 3,75,39,429/- (CGST Rs. 37,53,609/-, RGST Rs.37,53,609/- and IGST Rs. 3,00,32,211/-) on the goods viz. Worked Marble items, Worked Granite items, Worked Sand Stone items, Marble Wastage/Crazy/Khanda supplied during the period July, 2017 to November, 2020 (i) by mis-classification of dressed blocks of sand stone/granite/marble and (ii) by wrongly availing the benefit of notification No. 41/2017-Integrated Tax (Rate) dated 23.10.2017 and thus have contravened the provisions of Section-12, 31, 37, 39, 49, 50 & 59 of the Central Goods and Services Act, 2017 (CGST Act, 2017 in short), Sections 5 & 20 of Integrated Goods and Services Tax Act, 2017 (for short IGST Act,

2017) and Rule 2 of the IGST Rules, 2017, and the corresponding Sections of the Rajasthan Goods & Service Tax Act, 2017 (RGST Act 2017 in short) read with Rule 46, 59, 61, 85, 86 & 87 of the Central Goods and Service Tax Rules, 2017 (CGST Rules, 2017 in short) as per facts given in succeeding paras.

2. Acting upon an information and further developed by officers of DGGI, Jaipur Zonal Unit (JZU), Jaipur, it was revealed that M/s TCPL has indulged in short payment of GST on the goods viz. Dressed Blocks of Sand Stone, Marble, Granite, Marble Wastage/Crazy/Khanda supplied by them by misclassifying and wrongly mentioning the rate of GST at lower rate on the invoices. Therefore, search under Section 67(2) of the CGST Act, 2017 was conducted on 09.12.2020 at the office/business premises of M/s Trivedi Corp Private Limited, RIICO Growth Centre, Phase-II, Maval, Abu Road, Distt.-Sirohi (Raj.)-307026 and residential premises of Shri Pawan Kumar Yadav, Commercial Manager, M/s TCPL and Shri Rajendra Mal Mathur, Director of M/s TCPL. During the search proceedings certain incriminating documents/records/devices were seized from the premises of M/s TCPL under Panchnama dated 09.12.2020 (RUD-1).

3. Statements

3.1 Statements dated 14.12.2020 of Shri Rajendra Mal Mathur, Director (Technical), M/s Trivedi Corp Pvt Ltd, Plot No.SP-229-231, RIICO Industrial Area, Mawal Growth Centre, Phase-II, Abu Road (RUD-2) were recorded under Section 70 of the CGST Act, 2017 wherein he *inter-alia* stated that M/s TCPL has been established in 2011 and engaged in manufacturing of goods i.e. Marble Slabs, Granite Slabs, Dressed Block of Marble, Granite, Monumental Stones of Marble, Granite & Sandstone on order and sizing of Stone as per design; that beside this M/s. TCPL works through various projects in which drawing and carving is also done by them; that he is Director (Technical) of the said firm and all the work related to technical matters of the said firm is being supervised by him; that Marble & Granite slabs are just cut by Gang Saw Machine of Dressed Block of the said material; that regarding project, party discuss about a project at their head office at various point i.e. costing of project/period of completion of project and the matter is discussed with their design department and on the basis of working of design department costing of the project is finalized and after that drawing is issued by design Section for production to them; that they convert the design to computer programme and plan of purchase of raw material; that after receiving raw material, they dressed and sizing raw material/block according and the dressed or sizing block is sent to CNC Machines (Computerised Numerically Controlled) where monumental activities i.e. carving and profiling is being done by machines and later manual finishing and polishing is done and if required assembling is also carried out by them; that then all the material is dissembled and then packed in wooden box and packing list is prepared and dispatched through the container/truck; that on the basis of requirement of project raw material is purchased from various places depending situation of the project through auction and M/s TCPL is also have a Marble Mine at Ambaji, Gujarat, therefore they also procure the blocks from their Mine as per requirement; that 12 Big CNC Machines (Computerised Numerically Controlled) and 9-10 small CNC Machines are installed at their firm and monumental activities i.e. carving and profiling is being done by these machines & Capacity of machines is depending on type of material and design; that accounts are being maintained at H Q Ahmedabad and payment is also made from there and regarding day to day working at Abu Road Unit, the same are being look after by Shri Pawan Kumar Yadav, Commercial Manager of M/s TCPL; that on being perused the Invoice No. TCPL/ABR/0193 dated 15.07.2020 issued by M/s TCPL alongwith packing list, photo of vehicle and photo of stones, he stated that the invoice is issued by M/s TCPL, Abu Road and Stones are Size Cut Blocks of Granite and these blocks are processed on Single Wire Machine; that on being perused the invoice number TCPL/ABR/2369 dated 23.01.2020, TCPL/ABR/1430 dated 25.09.2019, TCPL/ABR/0645 dated 01.07.2019 alongwith packing list, he agreed that invoice number are mentioned on packing list and these blocks are processed on single wire machine; that Dressed Block are regular, rectangular or cubical shape block made from irregular shape block by mono wire machine and size cut block means to get the required size of element from Block by cutting Mono Wire Machine/ Block Cutter; that to make Dressed Blocks or Size Cut Blocks, machining process is compulsory and dressed blocks/size cut blocks are raw

material/input of CNC machine; that Waste of Marble means boulders or unshaped or crazy pieces of Marble, which can not be further processed and Rubbles means broken pieces of stones which are generated during the process of dressing of blocks.

3.2 Statements dated 15.12.2020 of Shri Pawan Kumar Yadav, Commercial Manager, M/s Trivedi Corp Pvt Ltd, Plot No.SP-229, RIICO Industrial Area, Mawal Growth Centre, Phase-II, Abu Road (RUD-3) were recorded under Section 70 of the CGST Act, 2017 wherein he *inter-alia* stated that M/s TCPL is established in 2011 and engaged in manufacturing of goods i.e. Marble Slabs, Granite Slabs, Dressed Block of Marble, Granite, Monumental Stones of Marble, Granite & Sandstone on order and sizing of Stone as per Design and beside this M/s. TCPL. does works through various projects in which drawing and carving is also done by them; that the work of (1) Analysis of production at the plant, (2) Co-ordination of the entire running project with the site in-charge, (3) Making dispatch schedule with stone coding as per drawing, (4) Control on purchase department and give the approval for payment, (5) Verify of the entire sale bill at the time of dispatch, (6) Checking of packing list as per requirement of drawing and (7) Verify of all the bills related to accounts department are being supervised by him; that all the work regarding account, payment and salary of workers is being supervised by Shri Anil Shikharwal, Accountant, however, all the bills are duly checked and verified by him, GST Invoice and Packing list are also being prepared by Shri Anil Shikharwal, Electrical and maintenance are being supervised by Shri Prashant Bhavsar and Work of Dressing of blocks and CNC Machine production are being looked after by Shri Virendra Sompura; that on being perused the invoice number TCPL/ABR/0193 dated 15.07.2020, TCPL/ABR/2369 dated 23.01.2020, TCPL/ABR/1430 dated 25.09.2019, TCPL/ABR/0645 dated 01.07.2019 alongwith packing list, he stated that the goods were not cleared as such received as a raw material and Stones are Size Cut Blocks or Dressed Blocks of Granite, Sand Stone or Marble and these Blocks are processed on Single Wire Machine or Dressing Machine and the said goods were classified under HSN 2515 or 2516 and paid the duty accordingly i.e. 5 % of Sand Stone and 12% on Marble or Granite Blocks; that he have no deep knowledge of classification of goods.

3.3 Statements dated 22.12.2020 of Shri Virendra Sompura, Supervisor, M/s Trivedi Corp Pvt Ltd, Plot No.SP-229, RIICO Industrial Area, Mawal Growth Centre, Phase-II, Abu Road (RUD-4) were recorded under Section 70 of the CGST Act, 2017 wherein he *inter-alia* stated that he is working as supervisor in M/s Trivedi Corp Pvt Ltd since April-2016; Raw material (unshaped/uneven block) received from Mines are dressed on dressing machine and shortcomings (crack/colour/variation/Vance) are removed as per design approved by design team in his supervision and also the block is cut according to the requirement of the Project; that there are 7 wire-show machines in M/s Trivedi Corp Pvt Ltd for dressing of block from uneven/unshaped block and the dressing is done as per design passed by design department; that after dressing, they put element number on the dressed block and same number is written in the packing list; that in his knowledge, no stone is sold without dressing and it is decide by the management whether further process on dressed blocks is to be carried out in factory or elsewhere; that profile work on dressed block is done on CNC machines as per requirement of drawing department and after that it is sent for carving.

3.4 Statements dated 22.12.2020 of Shri Anil Rambabu Sikarwar, Accountant at M/s Trivedi Corp Pvt. Ltd., Plot No. SP-229, RIICO Ind. Area, Mawal Growth Centre, Phase-II, Abu Road (RUD-5) were recorded under Section 70 of the CGST Act, 2017 wherein he *inter-alia* stated that he receive data from Shri Virendra Sompura, supervisor for making sale invoices and after making invoice, he handed over sale invoice to Shri Pawan Kumar Yadav Commercial Manager as the same is to be verified and checked by him and then handed over to security guard who check the vehicle no and goods and permit to out the vehicle; that Packing list is prepared by Shri Pawan Kumar Yadav, Commercial Manager in the M/s TCPL; that About 60-70 are regular employee and 100-125 employee are on contract basis and the work related to payment and salary of the workers is dealt by Shri Pawan Kumar Yadav, Commercial Manager.

3.5 Statements dated 29.07.2022 of Shri Pawan Kumar Yadav, Commercial Manager, M/s Trivedi Corp Pvt Ltd, Plot No.SP-229, RIICO Industrial Area, Mawal Growth Centre,

Phase-II, Abu Road (RUD-6) were recorded under Section 70 of the CGST Act, 2017 wherein he *inter-alia* stated that in M/s TCPL they do not make any finished products rather their products are based on the demand of projects according to the drawing. M/s TCPL generally work in the items of Granite, Marble, Sandstone etc. The classification of the items supplied by M/s TCPL are "MARBLE SLABS-25151220", "MARBLE TILES-68022110", "MARBLE BLOCKS-25151210", "WORKED MARBLE PRODUCTS-68022190", "WASTE OF MARBLE RUBBLE/KHANDA-25151100", "SAND STONE SLABS-25162000", "SAND STONE BLOCKS-25162000", "WASTE OF SAND STONE RUBBLE/KHANDA-25161100", "WORKED SAND STONE PRODUCTS-68022900", "GRANITE SLABS-25161200", "GRANITE BLOCKS-25161200", "WORKED GRANITE PRODUCTS-68022310", "WASTE OF GRANITE RUBBLE/KHANDA-25161100", "WASTE OF MARBLE CRAZY-25174100" and "JOB WORK-998898". Apart from this, he also stated that the unit of worked Granite, Worked Marble and Worked Sandstone are measured in Cub. Feet, Cub. Meter, Sqr. Feet and Sqr. Meter and unit of the blocks which have been cleared by them in rough state, are mentioned in M. Ton. The worked Granite Worked Marble and Worked Sandstone are manufactured from rough state of Granite Block, Sand Stone Block, Marble Block with the help of the machines according to the designs required in the projects; that he perused his statements dated 15.12.2020 and agreed with the same; that he perused the statement dated 14.12.2020 tendered by Shri Rajendra Mal Mathur, Director (Technical) at M/s Trivedi Corp Pvt Ltd., and agreed the same; that he perused the statement dated 22.12.2020 tendered by Shri Virendra Sompura, Supervisor at M/s Trivedi Corp Pvt Ltd., and agree with the same; that he perused the statement dated 22.12.2020 tendered by Shri Anil Rambabu Sikarwar, Accountant at M/s Trivedi Corp Pvt Ltd., and agreed with the same; that M/s Trivedi Corp Pvt Ltd has different EPCG licenses for the import of machinery to use in the production and with the help of these machines, they design the product in the required shape as per the drawing and programme, with the help of these machines, they also make product in square shape from the rough block or block of uneven size and the process is called dressing of block, the blocks also cut sized in required shape by using these machines; that the supplies which are made under EPCG license by M/s Trivedi Corp Pvt Ltd to M/s Trivedi Techtonics (100% EOU) are for the export purposes and they have clearly mentioned the EPCG license number in those invoices which are for export of the items.

4. Scrutiny of documents and Investigation

4.1 On scrutiny of the documents seized under the panchnama dated 09.12.2020, documents related to invoices, sale register submitted by M/s TCPL, it is observed that they have issued the invoices for sale of Marble Tiles, Sale of Waste of Marble, Sale of Marble Block, Sale of granite block, Sale of Sand Stone Block, Sale of Worked granite products under different HSN code (for eg.2515, 2516, 6802) and different unit (for eg. MT, Cu.Feet, Sq. Feet etc.). The relevant entries of HSN with the tax-rate are reproduced hereunder:

Tariff Item	Description of goods	Rate of GST
2515	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	
	- Marble and travertine :	
2515 12	-- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape :	
2515 12 10	--- Blocks	12%

2515 12 20	-- Slabs	*28% from 01.07.2017 to 14.11.2017 and 18% from 15.11.2017
2515 12 90	-- Other	
2516	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 Granite	5%
2516	Granite Blocks	12%
25162000	Sandstone	5%
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 POWDER, OF NATURAL STONE (INCLUDING SLATE) [or marble, travertine and alabaster, of granite, of other calcareous stone]	*28% from 01.07.2017 to 14.11.2017 and 18% from 15.11.2017
6802 10 00	• Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	
	• Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface :	
6802 21	-- Marble, travertine and alabaster :	
6802 21 10	-- Marble blocks or tiles	
6802 21 20	-- Marble monumental stone	
6802 21 90	-- Other	
6802 23	Granite	
6802 23 10	Granite blocks or tiles	
6802 23 90	Other	
6802 29 00	Other stone	

From the above description, it appears that rough blocks (without washings, dressings or sizing) are classifiable under HSN 2515/2516, whereas, worked monumental stones/blocks with dressing/sizing are classifiable under HSN 6802.

4.2 The tax-payer has been paying GST on the supplies made by them by showing classification and tax-rate charged as detailed hereunder:

S.No.	Name of product	Classifying under HSN	Unit	GST rate charged
1.	Granite Blocks	2516	Sq. Feet/ CU. Feet/ MT	12%
2.	Sand Stone Blocks	2515	Cu. Feet/MT	5%
3.	Dressed Granite Blocks (Sizecut)	2516	Cu Mtr	12%
4.	Marble Tiles	6802	Cu Mtr	18%
5.	Waste of Marble/Waste of Marble (Crazy)	2515	MT	5%

Goods and Services Tax

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GSTIN/UIN of the Taxpayer •

Search Result based on GSTIN/UIN : 08AAACT6908R1ZN

Legal Name of Business

TRIVEDI CORP PRIVATE LIMITED

Trade Name

TRIVEDI CORP PRIVATE LIMITED

Effective Date of registration

01/07/2017

Constitution of Business

Private Limited Company

GSTIN / UIN Status

Active

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - STATE)

State - Rajasthan

Zone - Pali

Circle - Circle-Sirohi

Ward - Circle-Sirohi

AC / CTO Ward

Other Office**(JURISDICTION - CENTER)**

Commissionerate - JODHPUR

Division - GST DIVISION-E PALI

Range - GST RANGE-XX -ABU ROAD

Principal Place of Business

PLOT NO.SP-229, 230, 231, RIICO GROWTH CENTER, PHASE-II, MAVAL, ABU ROAD,
Sirohi, Rajasthan, 307026

Whether Aadhaar Authenticated?

No

Whether e-KYC Verified?

Yes

(On 13/12/2022)

Additional Trade Name

View

Nature Of Core Business Activity ^

Manufacturer

Nature of Business Activities ^

1. Factory / Manufacturing2. Recipient of Goods or Services

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
25151210	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 - MARBLE AND TRAVERTINE: MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: BLOCKS	00440072	ARCHITECTS SERVICES
25151220	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 - MARBLE AND TRAVERTINE: MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: SLABS	00440225	BUSINESS AUXILIARY SERVICES

Goods		Services	
68022190	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) - OTHER MONUMENTAL OR BUILDING STONE AND ARTICLES THEREOF, SIMPLY CUT OR SAWN, WITH A FLAT OR EVEN SURFACE : MARBLE, TRAVERTINE AND ALABASTER: OTHER	00440290	CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES
68029100	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) - OTHER: MARBLE, TRAVERTINE AND ALABASTER	00440262	TRANSPORT OF GOODS BY ROAD
25162000	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 - SANDSTONE		

HSN: Harmonized System of Nomenclature of Goods and Services

Goods and Services Tax

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GSTIN/UIN of the Taxpayer •

Search Result based on GSTIN/UIN : 08ABDFS1502K1ZB

Legal Name of Business

SHREE GAJANAND MARBLE

Trade Name

SHREE GAJANAND MERBLE

Effective Date of registration

01/07/2017

Constitution of Business

Partnership

GSTIN / UIN Status

Active

Taxpayer Type 

Regular

Administrative Office

(JURISDICTION - STATE)

State - Rajasthan

Zone - Pali

Circle - Circle-Sirohi

Ward - Circle-Sirohi - Ward-IV Headquarter

Abu Road

Other Office

(JURISDICTION - CENTER)

Commissionerate - JODHPUR

Division - GST DIVISION-E PALI

Range - GST RANGE-XX -ABU ROAD

Principal Place of Business

F-71, AMBAJI INDUSTRIAL AREA, ABUROAD, Sirohi, Rajasthan, 307026

Whether Aadhaar Authenticated?

Yes

(On 09/11/2023)

Whether e-KYC Verified?

Not Applicable

Additional Trade Name

View

Nature Of Core Business Activity	^
Manufacturer	

Nature of Business Activities ^
1. Factory / Manufacturing 2. Recipient of Goods or Services 3. Retail Business

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
25151210	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 - MARBLE AND TRAVERTINE: MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: BLOCKS		
25151220	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 - MARBLE AND TRAVERTINE: MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE: SLABS		

Goods		Services	
25162000	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 - SANDSTONE		
68151020	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED NON-ELECTRICAL ARTICLES OF GRAPHITE OR OTHER CARBON: NON-ELECTRICAL ARTICLES OF GRAPHITE		
25161200	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 - GRANITE : MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE		

HSN: Harmonized System of Nomenclature of Goods and Services

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SHOW RETURN FILING FREQUENCY

Goods and Services Tax

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Search Taxpayer

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GSTIN/UIN of the Taxpayer•

Search Result based on GSTIN/UIN : 08AACCM9700G1ZJ

Legal Name of Business

MALVIYA CRAFTS PVT. LTD.

Trade Name

MALVIYA CRAFTS PVT.LTD.

Effective Date of registration

01/07/2017

Constitution of Business

Private Limited Company

GSTIN / UIN Status

Suspended

(Effective from 06/12/2023)

Taxpayer Type


Top

Regular

Administrative Office

(JURISDICTION - CENTER)
Commissionerate - JODHPUR
Division - GST DIVISION-E PALI
Range - GST RANGE-XX -ABU ROAD

Other Office

(JURISDICTION - STATE)
State - Rajasthan
Zone - Pali
Circle - Circle-Sirohi
Ward - Circle-Sirohi
AC / CTO Ward

Principal Place of Business

G-106, ARBUDA INDUSTRIAL AREA, ABUROAD, Sirohi, Rajasthan, 307026

Whether Aadhaar Authenticated?

Yes

(On 02/03/2021)

Whether e-KYC Verified?

Not Applicable

Additional Trade Name

View

Nature Of Core Business Activity ^

Manufacturer

Nature of Business Activities ^

^
Top

1. Factory / Manufacturing
2. Works Contract
3. Wholesale Business
4. Retail Business
5. Export

Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
2515	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	00440410	WORKS CONTRACT SERVICES
2516	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	00440262	TRANSPORT OF GOODS BY ROAD
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES - Knitted or crocheted :		
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED - Tiles, flagstones, bricks and similar articles		
7407	COPPER BARS, RODS AND PROFILES		

HSN: Harmonized System of Nomenclature of Goods and Services



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