



**KERALA AUTHORITY FOR ADVANCE RULING**  
**GOODS AND SERVICES TAX DEPARTMENT**  
**TAX TOWER, THIRUVANANTHAPURAM**

BEFORE THE AUTHORITY OF : *Shri. B.G. Krishnan IRS &*  
: *Shri. B.S. Thyagarajababu B.Sc, LL.M*

Legal Name of the applicant	M/s. New RV Enterprises.
GSTIN	32AAIFN5533BIZQ
Address	K.R. Puram, Applippuram, Cherthala.
Advance Ruling sought for	Tax rate on Tile Adhesive and Joint Filler.
Date of Personal Hearing	19.09.2018
Authorized Representative	Shri. Jacob Joseph STP.

**ADVANCE RULING No. KER/ 19 /2018 Dt.19.09.2018**

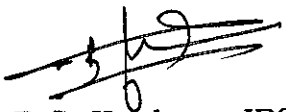
The applicant is a manufacturer of Tile Adhesive and Joint Filler. The raw materials used for the manufacture are silica sand, dolomite, cement and chemicals. The tile adhesive is manufactured by mixing natural products like silica sand and dolomite powder with cement and chemical. Hence it is a 'prepared binder' specified under HSN 3824 which is taxable @18% GST. However assessing authority pointed out that this item will come under HSN 3214, which stands for glaciers putty, grafting putty, resign cement, caulking compound etc. Hence the petitioner sought for advance ruling on the tax rate applicable for the Tile Adhesive and Joint Filler manufactured by him.

The authorized representative was heard. He has stated the product manufactured such as Tile Adhesive and Joint Filler is a mixture of natural products, whereas the putty is a material with high plasticity and used extensively for glazing. The prepared binders for foundry modules or cores; chemical products and preparation of the chemical or allied industries including those consisting of mixtures of natural products, not elsewhere specified or included, come under HSN 3824, and hence, taxable @18%.

The issue is examined in detail. HSN 3214 includes non-refractory surfacing preparations, whereas HSN 3824 consist of products of natural mixtures. The product is manufactured by mixing natural products like silica sand, dolomite powder, cement and chemicals. The firm has obtained mining lease license from Mining & Geology Department for manufacturing value addition products like tile adhesive, joint filler etc from silica sand. The product is manufactured by mixing natural products like Silica Sand and Dolomite powder with cement and chemicals and would, therefore, come under the classification 'prepared binder'.

In view of the observations stated above, the following rulings are issued:

The tile adhesive and joint filler manufactured by mixing natural products like silica sand, dolomite powder, cement and chemicals come under the category of 'prepared binder' specified under HSN 3824 which is taxable @18% GST.



B.G. Krishnan IRS  
Joint Commissioner of Central Tax  
MEMBER



B.S. Thyagarajababu, B.Sc, LL.M  
Joint Commissioner of State Tax  
MEMBER

To

M/s. New RV Enterprises.  
K.R. Puram, Apilippuram, Cherthala.  
Alappuzha - 688556.