



## ***ALO Law Office- IDT Tax / Arbitration / Litigation***

**Date: 19.07.2025**

### **CESTAT Bangalore Clarifies Travertine Classification and Upholds Exemption for Marble Slabs**

The Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Bangalore, in Final Order Nos. 21002-21004/2025 dated 15.07.2025, held that Travertine—a calcareous stone—is a variety of Marble, and therefore eligible for the concessional Central Excise duty (CVD) benefit under Sl. No. 54 of Notification No. 12/2012-CE dated 17.03.2012. This decision sets aside duty demands and penalties imposed on M/s Marble Centre International Pvt. Ltd. and its Executive Director.

#### **Background of the Case**

- The appellant imported Honed/Semi-Polished Marble Slabs including Travertino Titanium, Travertine Extence, Silver Beige, etc., and classified them under CTH 68022190.
- The customs authority denied them the benefit of reduced CVD @ Rs. 60 per sq. metre under Notification No. 12/2012-CE, arguing that Travertine is not marble.
- Demand notices for differential duty amounting to over ₹1.24 crore, along with interest and personal penalties, were issued.

#### **Appellant's Key Arguments**

- Travertine is a form of marble, commercially and geologically. It meets the criteria of being a calcareous stone capable of taking polish.
- The classification under CTH 68022190 is accepted by the department.

- The description “Marble Slabs and Tiles” in the Notification must be interpreted commercially and not restrictively.
- Supported by expert opinion, HSN Notes, and the Indian Minerals Yearbook, Travertine is recognised as a type of marble.
- Relied on Supreme Court decisions in *Kedia Agglomerated Marbles Ltd.* and *Nikon India Pvt. Ltd.* to argue for beneficial interpretation of exemption notifications.

### **CESTAT’s Observations**

The Tribunal made several crucial findings:

#### **1. Travertine is scientifically and commercially a kind of marble:**

- It is a calcareous stone capable of taking polish.
- Referenced HSN notes and Indian Minerals Yearbook confirm this.

#### **2. Classification under CTH 68022190 is valid:**

- This heading includes Travertine and is explicitly covered under Sl. No. 54 of Notification No. 12/2012-CE.
- The TRU clarification vide DOF No. 334/3/2012-TRU dated 16.03.2012 confirmed that goods under this heading qualify for exemption.

#### **3. Literal vs. Commercial Interpretation:**

- In absence of a technical definition, the commercial parlance must prevail.
- Travertine is sold, marketed, and used as marble in the trade.

#### **4. Extended Limitation and Penalties Not Sustainable:**

- No evidence of willful misdeclaration.
- Complete declaration in Bills of Entry and invoices was made.

### **Final Verdict**

- The Tribunal set aside the entire demand, interest, and penalties.
- Ruled that Travertine qualifies as Marble, and thus, the benefit of Notification No. 12/2012-CE must be granted.
- Allowed the appeals with consequential relief to the importer and its director.

### **Legal Significance**

This ruling is a significant precedent in customs classification and exemption interpretation, as it:

- Reinforces the principle of trade understanding and commercial parlance in classification.
- Reaffirms that beneficial notifications must be interpreted liberally where ambiguity exists.
- Clarifies that Travertine is a marble for customs purposes when falling under CTH 68022190.

### **Implications for Importers**

- Importers of natural stones including Travertine can now confidently avail CVD exemption under Sl. No. 54.
- Reduces litigation exposure for similarly placed parties.
- Ensures certainty in classification and benefit eligibility under Customs Tariff.

*This Article has been written by Shri Ravi Shekhar Jha, Advocate Delhi High Court based on his interpretation of the law. He can be reached at his email id [intelconsul@gmail.com](mailto:intelconsul@gmail.com) or on his Mobile +91-9999005379.*

**Source: CESTAT Bangalore**

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**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
BANGALORE**

REGIONAL BENCH - COURT NO. 1

**Customs Appeal No. 21768 of 2016**

[Arising out of Order-in-Original No. BLR-CUSTOMS-CITY-06/2016-17 dated 06.09.2016 passed by the Commissioner of Customs, Bangalore]

**M/s. Marble Centre International  
Pvt. Ltd.**

#12A, 7<sup>th</sup> Cross, R.D. Layout  
Bannerghatta Road  
Near Dairy Circle  
Bangalore

**Appellant(s)**

**VERSUS**

**Commissioner of Customs  
Bangalore**

P.B. No. 5400, C.R. Building  
Queen's Road  
Bangalore – 560 001

**Respondent(s)**

With

**Customs Appeal No. 21769 of 2016**

[Arising out of Order-in-Original No. BLR-CUSTOMS-CITY-06/2016-17 dated 06.09.2016 passed by the Commissioner of Customs, Bangalore]

**Giriraj Ladha, Executive Director  
M/s. Marble Centre International  
Pvt. Ltd.**

#12A, 7<sup>th</sup> Cross, R.D. Layout  
Bannerghatta Road  
Near Dairy Circle  
Bangalore

**Appellant(s)**

**VERSUS**

**Commissioner of Customs  
Bangalore**

P.B. No. 5400, C.R. Building  
Queen's Road  
Bangalore – 560 001

**Respondent(s)**

And

**Customs Appeal No. 21029 of 2018**

[Arising out of Order-in-Appeal Nos. 175-176/2018 dated 28.03.2018 passed by the Commissioner of Customs (Appeals), Bangalore]

**M/s. Marble Centre International Pvt. Ltd.**

No. 373, 1<sup>st</sup> Cross, 3<sup>rd</sup> Block  
Koramangala  
Bangalore – 560 034

**Appellant(s)**

**VERSUS**

**Commissioner of Customs Bangalore**

P.B. No. 5400, C.R. Building  
Queen's Road  
Bangalore – 560 001

**Respondent(s)**

**APPEARANCE:**

Mr. Rachit Jain & Ms Shradha Pandey, Advocates for the Appellant  
Mr. K.A. Jathin, Deputy Commissioner (AR) for the Respondent

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER  
(TECHNICAL)**

**Final Order Nos. 21002 - 21004 / 2025**

DATE OF HEARING: 12.02.2025  
DATE OF DECISION: 15.07.2025

**PER : D.M. MISRA**

Two appeals viz. C/21768 & 21769/2016 are filed against Order-in-Original No. BLR-CUSTOMS-CITY-06/2016-17 dated 06.09.2016 passed by the Commissioner of Customs, Bangalore, whereas Appeal No. 21029/2018 has been filed against Orders-in-Appeal No. 175-176/2018 dated 28.03.2018. Since all these appeals involve common issue, are taken up together for hearing and disposal.

2. The brief facts of the case in Appeal No. C/21029/2018 are that the appellant had filed two Bills of Entry No. 2703741 dated 24.09.2015 and 3073136 dated 28.10.2015 for import of Semi Polished Marbles classifying the same under CTH 68022190 claiming benefit of CVD under Sl. No. 54 of

Notification No. 12/2012-CE dated 17.03.2012. The importer had requested for first check examination of the goods under the said Bills of Entry before the goods are assessed for payment of duty. Samples were drawn and sent for testing to National Centre for Excellence in Geosciences Research (NCEGR), Geological Survey of India (GSI). The test reports dated 02.12.2015 and 21.12.2015 received from NCEGR, RSAS, GSI, Bangalore revealed that the products found to be 'Travertine', hence it is alleged that the same are not eligible to the benefit of concessional rate of CVD, consequently, the appellants paid the differential duty of Rs. 9,83,441/- under protest and appeared for personal hearing before the adjudicating authority. After observing the principles of natural justice, the adjudicating authority has denied the benefit of the Notification No. 12/2012-CE dated 17.03.2012 and confirmed the differential duty of Rs. 9,83,441/-. Aggrieved by the said order, they filed an appeal before the learned Commissioner (Appeals) who in turn rejected their appeal.

3. In Appeal Nos. C/21768/2016 and C/21768/2016, the facts of the case are more or less same involving past clearances. Alleging that the said exemption notification is applicable only to 'Marble Slabs and Blocks' not to 'Travertine', a show-cause notice was issued to them on 26.04.2016 proposing to deny the benefit of the Notification No. 12/2012-CE dated 17.03.2012 and recovery of differential duty of Rs. 1,24,24,127/- for the past imports made during the period 03.09.2012 to 10.06.2015, along with interest and proposed penalty; also with a proposal for confiscation; proposal for personal penalty on Executive Director of the appellant. On adjudication, the benefit of the said notification was denied and the demand of differential duty of Rs. 1,24,24,127/- was confirmed with interest and equal penalty was imposed under Section 114A and Rs. 15,00,000/- under Section 114AA; also, penalty of Rs. 15,00,000/- under Section 112(a) and Rs. 5,00,000/- under Section 114AA of the Customs Act, 1962

imposed on Shri Giriraj Ladha, Director of the appellant. Hence, the present appeals.

4. At the outset, the learned Advocate for the appellant has submitted that the appellant is one of the India's largest importer and retailers of natural stone. The goods imported by the appellant include, *inter alia*, "Honed Semi Polished Marble Slab - Travertino Titanium - Silver Beige Colour, Marble Slabs (Honed/Semi Polished) Travertine Extence Colour, Marble Slabs" etc. classified under CTH 68022190. All varieties of marbles including Travertine imported by the appellant were declared as Marble Slabs classifying the same under heading 68022190. The said practice has been followed since the year 2005 and the Department had also accepted the classification of the said goods as Marble Slabs under CTH 68022190. The benefit under Sl. No. 2 of Notification No. 04/2006-CE was not extended by the Department to the said goods as the tariff heading 68022190 was not mentioned in the said notification. Prior to the Notification No. 12/2012-CE dated 17.03.2012, the appellants were clearing the said goods on payment of duty on merit rate. After issuance of the Notification No. 12/2012-CE, in supersession of Notification No. 04/2006-CE, they claimed the benefit of the said Notification. The appellant's premises were searched and documents were seized by the Department on 30.03.2015. Thereafter, necessary investigation was carried out and during the investigation, the appellant had paid the tariff rate under protest. Later a show-cause notice was issued on 26.04.2016 alleging that they have deliberately mis-declared the description of the impugned goods to avail benefit of exemption under Notification No. 12/2012-CE dated 17.03.2012 for the period from September 2012 to June 2015 even though the said exemption Notification is not available to imported 'Travertine'.

4.1. Assailing the impugned order, the learned Advocate has submitted that 'Travertine' is bought and sold by them as a variety of marble. They have submitted that the purchase order on the supplier mentioned imported goods as "Honed Semi Polished Marble Slabs-Travertine Beige", the supplier's invoice mentioned as "Travertine filled polished marble slabs", "honed semi polished Marble Slabs-Travertine Beige"; also, in the Bill of Entry they have declared the goods as "honed semi polished Marble Slabs-Travertine Beige". Subsequently, these goods were sold by them mentioning in their invoices to the end customer as "marble slabs and tiles – polished marble tiles". He has submitted that in the impugned order it has been accepted that 'Travertine' is also a type of marble and could be polished. Therefore, 'Travertine' being also a marble, hence, exemption under Sl. No. 54 of Notification No. 12/2012-CE is admissible.

4.2. Further he has submitted that the Customs Tariff Heading 2515 covers stones that are roughly trimmed and cut marble, travertine or other Calcareous monumental or building stone of apparent specific gravity of 2.5 or more. However, CTH 6802 covers worked monumental or building stone (natural stone). He has submitted that CTH 2515 is more specific as stone and it has to be understood as stones with more specific gravity of 2.5 or more. However, CTH 6802 is wider than CTH 2515 and does not restrict any technical specification of the goods. Further, CTH 2515 covers stones which are quarried and not worked upon at all, whereas CTH 6802 covers stones on which certain working has been done.

4.3. It is his contention that exemption has been given to 'marble slabs and tiles' falling under CTH 25151220, 25151290, 68022110 or 68022190. The imported goods are classifiable under tariff heading 68022190 is not disputed by the Department. However, the benefit of the notification was denied by the learned Commissioner observing that it is

available only to 'marble slabs and tiles' and not to 'travertine'. Referring to the 'Petrography Test Report' dated 29.11.2016 issued by the Civil-Aid Technoclinic Pvt. Ltd., he has submitted that goods could be classified as 'Travertine Marble'. Further referring to various books and journals, the learned Advocate has submitted that any calcareous stone capable of taking polish is 'marble' and marble is traded under exotic names including Travertine.

4.4. Further referring to the judgment of the Hon'ble Supreme Court in the case of ***Kedia Agglomerated Marbles Ltd. Vs. Collector of Central Excise – 2003 (152) E.L.T. 22 (S.C)***, he has submitted that the description of goods manufactured by an assessee is not exactly provided under the exemption notification and notification could be extended, if the product manufactured by the appellant was commercially known by the description provided in the exemption notification. Referring to the TRU letter bearing D.O.F. No. 334/3/2012-TRU dated 16.03.2012, he has submitted that exemption under notification has to be granted as long as the imported goods are covered under the classification mentioned under the said Notification.

4.5. Further they have said that literal interpretation has to be resorted to in understanding the scope of exemption allowed. In support, they referred to the judgment in the case of ***M/s. Nikon India Pvt. Ltd. Vs. The Commissioner of Customs (Imports), New Delhi – 2024 (6) TMI 1422 – CESTAT New Delhi-LB.***

4.6. It is also submitted that the test report referred to by the Department is inconclusive as the laboratory itself is not sure of the exact nature of the product. Hence, there is no sufficient evidence to claim that the imported goods are not 'marble'. Further, they have submitted that extended period of limitation cannot be invoked in confirming the demand for the

period 03.09.2012 to 10.06.2015 as there is no suppression of facts, nor the appellant had mis-declared the description of goods in the Bill of Entry, therefore, allegation of wilful mis-declaration cannot be sustained. Consequently, confiscation under Section 111(m) of the Customs Act, 1962 and penalties imposed under various provisions are unsustainable.

5. Learned Authorized Representative (AR) for the Revenue reiterated the findings of the learned Commissioner (Appeals). Learned AR for the Revenue has submitted that the issue in these appeals relates to benefit of concessional rate of additional duty (CVD) on 'Travertine Slabs' imported by the appellant under Sl. No. 54 of Notification 12/2012-CE. He submits that the benefit of the said Notification is available only to 'marble slabs and tiles' whereas the imported item is 'Travertine' which is different from marble and hence, not eligible for exemption from duty. In support, he placed reliance on the decision of the Hon'ble Supreme Court in the case of **Akbar Badruddin Jiwani Vs. Collector of Customs - 1990 (47) E.L.T. 161 (S.C)**. Further, he has referred to the judgment of the Hon'ble Supreme Court in the case of **Commissioner of Customs (Import) Mumbai Vs. Dilip Kumar & Company - 2018 (361) E.L.T. 577 (SC)** wherein it is laid down by the Hon'ble Supreme Court that exemption notification should be interpreted strictly and the burden of applicability of the Notification would always rest on the assessee.

6. Heard both sides and perused the records.

7. The principal issue involved in all these appeals centres around the eligibility of benefit of Notification No. 12/2012 (Sl. No. 54) dated 17.03.2012 to the goods imported viz. by the appellant during the period in question.

8. Sl. No. 54 of the Notification No. 12/2012-CE dated 17.03.2012 is extracted as below:

54	2515 12 20 2515 12 90 6802 21 10 or 6802 21 90	Marble slabs and tiles	<sup>3</sup> [Rs. 60 per square metre
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9. However, to understand the scope of the said Notification, it is also relevant to read the Notification No. 4/2006-CE dated 01.03.2006 which was in force prior to the said notification. The relevant extract of the said notification reads as follows:

2	2515 12 20 2515 12 90 or 6802 21 10	Marble slabs and tiles	Rs. 30 per square metre	---
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10. On comparison of both the notifications it is amply clear that the entry 68022190 has been inserted in the subsequent Notification 12/2012-CE dated 17.03.2012.

11. Also, it is necessary to examine the relevant Customs tariff entries i.e. Chapter Heading 6802 and the other Chapter Heading 2515. The extracts of the same are reproduced herein below:

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 11 00	Crude or roughly trimmed	Kg.	10%
2515 12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:		
2515 12 10	- Blocks	Kg.	10%
2515 12 20	- Slabs	Kg.	10%
2515 12 90	-other	Kg.	10%
2515 20	- Ecaussine and other calcareous monumental or building stone; alabaster		

2515 20 10	- Alabaster	Kg.	10%
2515 2090	- Other	Kg.	10%

12. After the introduction of Finance Bill 2012, letter from TRU has clarified the scope of exemption under Sl. No. 54 of Notification No. 12/2012-CE vide DOF No. 334/3/2012-TRU dated 16.03.2012, which is extracted as below:

“13.1. Marble slabs and tiles are classified under Chapter 25 or chapter 68 of the Central Excise Tariff depending on the extent to which they have been finished. Polished marble slabs are classifiable under heading 6802 21 90 which attracts the general effective rate of 10% ad val. Concessional excise duty of Rs. 30 per square meter is applicable to marble slabs and tiles falling under heading nos. 25151220, 25151290 or 68022110 in terms of notification no. 4/2006-CE dated 01.03.2006. Representation were received by the Board that the benefit of this exemption is not being extended to polished marble slabs of heading 68022190 as the latter does not find specific mention in the exemption entry even though covered by the description. It is pertinent to mention that the Board has examined similar issues in the past on more than one occasion and clarified that the benefit of exemption will be available to goods as long as they are covered by the description. It is clarified that the benefit of concessional rate of Rs. 30 per square meter is available to polished marble slabs of heading 68022190 under the said notification. For the removal of doubts, however, the relevant exemption entry is being amended to specifically include CETH 6802 21 90. [Notification No. 12/2012-CE dated 17<sup>th</sup> March, 2012 refers].”

It is clarified that the benefit of concessional rate of duty is made available to polished marble slabs of Tariff heading 68022190 not extended in the earlier Notification No. 4/2006-CE dated 01.03.2006. Thus, w.e.f. 17.03.2012 goods falling under Chapter sub- heading 68022190 made eligible to the benefit of the said Notification. In the present case, the Revenue even though does not dispute the fact that the imported goods are classifiable under CTH 68022190 but not eligible to the benefit of Notification No. 12/2012 since Sl. No. 54 of the said notification describes the goods as “marble slabs and tiles” therefore Honed/Semi Polished Marble -

Travertino Titanium – Silver Beige Colour etc. since do not match with the said description of the goods mentioned in the notification, accordingly, inadmissible to the benefit of concessional rate of additional duty of customs i.e. CVD.

13. The appellant on the other hand made out a case advancing its submission that Travertine is nothing but is belongs to the family of marble and is a kind of marble. Since it accepts polishing on a surface, therefore it is classified under 68022190. Also, it is the claim of the appellant that goods were described in their Bills of Entry as 'Marble Slabs (Honed/Semi Polished) Travertine Ext Beige Colour' etc. also marketed by mentioning in the relevant excise invoices as 'Marble Slabs and Tiles and Polished Marble Tiles'. Therefore, the goods imported by them are squarely covered under the Entry 54 of the said Notification 12/2012-CE dated 17.03.2012.

14. We find merit in the contention of the learned Advocate for the appellant when the Notifications No. 04/2006-CE and 12/2012-CE are read in juxtaposition. Earlier, the entry 68022190 was conspicuously absent under Notification No. 04/2006-CE, whereas it has been inserted under Notification No. 12/2012-CE on representation from the trade as mentioned in the TRU letter dated 16.03.2012.

15. Besides, in the absence of a given meaning of 'Marble Slabs' under the said Notification, the meaning 'Travertine' in HSN Explanatory Notes for Chapter 2515, which is reads as below:

“Marble is a hard calcareous stone, homogeneous and fine-grained, often crystalline and either opaque or translucent. Marble is usually variously tinted by the presence of mineral oxides (coloured veined marble, onyx marble, etc.) but there are pure white varieties. Travertines are varieties of calcareous stone containing layers of open cells.”

Therefore, 'Travertines' are varieties of calcareous stone like marble. Further, reading the Chapter sub heading 6802, it can be noticed that sub-heading 6802.21 is applicable to Marble, Travertine and Alabaster; the classification of Marble Blocks or Tiles be under 6802 2110; other Marble Monumental Stones under 68022120; and all others would fall under sub-heading 68022190. Thus, Travertine since not specifically mentioned either under sub-heading 68022110 or 68022120, hence, it is ought to be classifiable under sub-heading 68022190 and the said entry is specifically included in the Notification No. 12/2012-CE dated 17.03.2012. Therefore, we do not find merit in the observation of the learned Commissioner, when the Department has not disputed the classification of 'Travertine' under CTH 68022190 in denying the benefit of the Notification No. 12/2012-CE to the imported goods viz. 'Marble Slabs (Honed/Semi Polished) Travertine Ext Beige Colour'. Besides in the book viz. Indian Minerals Yearbook 2013 (Part – III: Mineral Reviews) 52<sup>nd</sup> Edition, Annexure 15, meaning of 'marble' and 'Travertine' has been explained as under:

**“Marble** - A metamorphic crystalline rock composed predominantly of crystalline grains of calcite, dolomite, or serpentine, and capable of taking a polish. Commercial and scientific definitions of the marble group are explained in detail in ASTM C119.

**Marble (commercial definition)**

A crystalline rock, capable of taking a polish, and composed of one or more of the minerals calcite, dolomite, and serpentine. Commercial and scientific definitions of the marble group are explained in detail in ASTM C119.

**Travertine** - a porous or cellularly layered partly crystalline calcite rock of chemical origin.

Discussion - Travertine is formed by precipitation of calcite from generally hot or warm solutions of carbonated water, usually at the

bottom of shallow pools. Pores and cavities commonly are concentrated in some of the layers, giving rise to an open texture.

Discussion - Travertine is sometimes classified for commercial purposes as limestone because it is composed principally of calcium carbonate and is sometimes classified for commercial purposes as marble if it is capable of taking a polish.”

Therefore, reading the definitions, it is clear that marble is the genus and 'Travertine' is species, a kind of marble.

16. In these circumstances, we do not find any merit in the impugned orders. Consequently, the same are set aside and the appeals are allowed with consequential relief, if any, as per law.

(Order pronounced in Open Court on 15.07.2025)

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

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