

**F.No. 134/7/2001-CX.4**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

**Subject: Classification/excisability of slagwool, rockwool and similar mineral wool - Regarding.**

A doubt has been raised whether rockwool/slagwool in which more than 25% blast furnace slag was used is classifiable under heading 68.03 as slagwool, rockwool and similar mineral wool being specific entry for the said goods or under heading 68.07 as goods , in which more than 25% by weight of blast furnace slag has been used.

2. The matter was discussed in Tariff -cum-General Conference of Chief Commissioners of Central Excise held at Mumbai on 29.8.2000. The Conference took note of the manufacturing process of the goods in question. It was explained that the slagwool was produced basically from blast furnace slag. It was also noted that the goods were marketed as slagwool/rockwool only in bulk or sheets. It was felt that slagwool may get covered both under heading 68.03 and as also under heading 68.07, but it will more appropriately be classifiable under heading 68.03 that being more specific for the product in question and therefore the products known /marketed as slagwool would merit classification under heading 68.03 only.

3. The Board has accepted the above recommendations of the Conference and it is hereby clarified that the goods known/marked as slagwool, rockwool and similar mineral wool even though containing more than 25% by weight of blast furnace slag, etc. will appropriately be classifiable under heading 68.03.

4. The field formations may suitably be informed.

5. Receipt of this Circular may please be acknowledged.

6. Hindi version will follow.

Under Secretary to the Government of India