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28 Stone! Tax Classification, Intention & Interpretation. Granite stone block and pieces taxable @ 5% under UPVAT Facts of the Case The dispute lay in whether granite stone blocks and pieces should be taxed at 5% (including additional tax) under Entry No.109, which primarily includes materials like “sand, gitti, bajri, kankar, stone ballast, stone,” or at a higher rate of 14.5% as unclassified items. The revenue’s stance was that Entry No.109 did not explicitly mention granite stone, hence it should be taxed at the higher rate However, the court, led by insights from learned counsel representing both sides, delved into the legislative intent behind the classification entries. The crucial point of contention was the interpretation of the term.....