

CHAPTER 52

Cotton

SUB-HEADING NOTE:

For the purposes of sub-headings 5209 42 and 5211 42, the expression “denim” means fabrics of yarns of different colours, of 3 – thread or 4 – thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5201	COTTON, NOT CARDED OR COMBED			
5201 00	- Cotton, not carded or combed :			
	--- Indian cotton :			
5201 00 11	---- Bengal deshi	kg.	10%	-
5201 00 12	---- Indian cotton of staple lengths 20.5 mm (25/32") and below (e. g. oomras, yellow picking, Assam comillas)	kg.	10%	-
5201 00 13	---- Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	kg.	10%	-
5201 00 14	---- Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	kg.	10%	-
5201 00 15	---- Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm	kg.	10%	-
5201 00 19	---- Indian cotton of all staple length 34.5 mm and above (112/32")	kg.	10%	-
5201 00 20	--- Cotton, other than Indian, of all staple lengths	kg.	10%	-
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK)			
5202 10 00	- Yarn waste (including thread waste)	kg.	15%	-
	- Other :			
5202 91 00	-- Garnetted stock	kg.	15%	-
5202 99 00	-- Other	kg.	15%	-
5203 00 00	COTTON, CARDED OR COMBED	KG.	30%	-
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE			
	- Not put up for retail sale :			
5204 11	-- Containing 85% or more by weight of cotton :			
5204 11 10	--- Cotton thread, sewing, containing any synthetic staple fibre	kg.	12.5%	-
5204 11 20	--- Cotton thread, darning	kg.	12.5%	-
5204 11 30	--- Embroidery cotton thread	kg.	12.5%	-
5204 11 40	--- Cotton sewing thread, not containing any synthetic staple fibre	kg.	12.5%	-
5204 11 90	--- Other	kg.	12.5%	-
5204 19 00	-- Other	kg.	12.5%	-
5204 20	- Put up for retail sale :			
5204 20 10	--- Cotton thread, sewing, containing any synthetic staple fibre	kg.	12.5%	-
5204 20 20	--- Cotton thread, darning	kg.	12.5%	-
5204 20 30	--- Embroidery cotton thread	kg.	12.5%	-
5204 20 40	--- Cotton sewing thread, not containing any	kg.	12.5%	-

(1)	(2)	(3)	(4)	(5)	
5204 20 90	---	synthetic staple fibre Other	kg.	12.5%	-
5205		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE			
	-	Single yarn, of uncombed fibres :			
5205 11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :			
5205 11 10	---	Grey	kg.	12.5%	-
5205 11 20	---	Bleached	kg.	12.5%	-
5205 11 30	---	Dyed	kg.	12.5%	-
5205 11 90	---	Other	kg.	12.5%	-
5205 12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :			
5205 12 10	---	Grey	kg.	12.5%	-
5205 12 20	---	Bleached	kg.	12.5%	-
5205 12 30	---	Dyed	kg.	12.5%	-
5205 12 90	---	Other	kg.	12.5%	-
5205 13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :			
5205 13 10	---	Grey	kg.	12.5%	-
5205 13 20	---	Bleached	kg.	12.5%	-
5205 13 30	---	Dyed	kg.	12.5%	-
5205 13 90	---	Other	kg.	12.5%	-
5205 14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :			
5205 14 10	---	Grey	kg.	12.5%	-
5205 14 20	---	Bleached	kg.	12.5%	-
5205 14 30	---	Dyed	kg.	12.5%	-
5205 14 90	---	Other	kg.	12.5%	-
5205 15	--	Measuring less than 125 decitex (exceeding 80 metric number) :			
5205 15 10	---	Grey	kg.	12.5%	-
5205 15 20	---	Bleached	kg.	12.5%	-
5205 15 30	---	Dyed	kg.	12.5%	-
5205 15 90	---	Other	kg.	12.5%	-
	-	Single yarn of combed fibres :			
5205 21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :			
5205 21 10	---	Grey	kg.	12.5%	-
5205 21 20	---	Bleached	kg.	12.5%	-
5205 21 30	---	Dyed	kg.	12.5%	-
5205 21 90	---	Other	kg.	12.5%	-
5205 22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :			
5205 22 10	---	Grey	kg.	12.5%	-
5205 22 20	---	Bleached	kg.	12.5%	-
5205 22 90	---	Other	kg.	12.5%	-
5205 23	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :			
5205 23 10	---	Grey	kg.	12.5%	-
5205 23 20	---	Bleached	kg.	12.5%	-
5205 23 90	---	Other	kg.	12.5%	-
5205 24	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :			
5205 24 10	---	Grey	kg.	12.5%	-

(1)	(2)	(3)	(4)	(5)
5205 24 20	--- Bleached	kg.	12.5%	-
5205 24 90	--- Other	kg.	12.5%	-
5205 26	-- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number) :			
5205 26 10	--- Dyed	kg.	12.5%	-
5205 26 20	--- Bleached	kg.	12.5%	-
5205 26 90	--- Other	kg.	12.5%	-
5205 27	-- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) :			
5205 27 10	--- Dyed	kg.	12.5%	-
5205 27 20	--- Bleached	kg.	12.5%	-
5205 27 90	--- Other	kg.	12.5%	-
5205 28	-- Measuring less than 83.33 decitex (exceeding 120 metric number) :			
5205 28 10	--- Dyed	kg.	12.5%	-
5205 28 20	--- Bleached	kg.	12.5%	-
5205 28 90	--- Other	kg.	12.5%	-
	- Multiple (folded) or cabled yarn, of uncombed fibres :			
5205 31	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :			
5205 31 10	--- Grey	kg.	12.5%	-
5205 31 20	--- Bleached	kg.	12.5%	-
5205 31 30	--- Dyed	kg.	12.5%	-
5205 31 90	--- Other	kg.	12.5%	-
5205 32	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :			
5205 32 10	--- Grey	kg.	12.5%	-
5205 32 20	--- Bleached	kg.	12.5%	-
5205 32 90	--- Other	kg.	12.5%	-
5205 33	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :			
5205 33 10	--- Grey	kg.	12.5%	-
5205 33 20	--- Bleached	kg.	12.5%	-
5205 33 30	--- Dyed	kg.	12.5%	-
5205 33 90	--- Other	kg.	12.5%	-
5205 34	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :			
5205 34 10	--- Grey	kg.	12.5%	-
5205 34 20	--- Bleached	kg.	12.5%	-
5205 34 30	--- Dyed	kg.	12.5%	-
5205 34 90	--- Other	kg.	12.5%	-
5205 35	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :			
5205 35 10	--- Grey	kg.	12.5%	-
5205 35 90	--- Other	kg.	12.5%	-
	- Multiple (folded) or cabled yarn, of combed fibres :			
5205 41	-- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :			
5205 41 10	--- Grey	kg.	12.5%	-

(1)	(2)	(3)	(4)	(5)
5205 41 20	--- Bleached	kg.	12.5%	-
5205 41 30	--- Dyed	kg.	12.5%	-
5205 41 90	--- Other	kg.	12.5%	-
5205 42	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :			
5205 42 10	--- Grey	kg.	12.5%	-
5205 42 90	--- Other	kg.	12.5%	-
5205 43	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :			
5205 43 10	--- Grey	kg.	12.5%	-
5205 43 20	--- Bleached	kg.	12.5%	-
5205 43 90	--- Other	kg.	12.5%	-
5205 44	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :			
5205 44 10	--- Grey	kg.	12.5%	-
5205 44 20	--- Bleached	kg.	12.5%	-
5205 44 90	--- Other	kg.	12.5%	-
5205 46	-- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) :			
5205 46 10	--- Grey	kg.	12.5%	-
5205 46 20	--- Bleached	kg.	12.5%	-
5205 46 30	--- Dyed	kg.	12.5%	-
5205 46 90	--- Other	kg.	12.5%	-
5205 47	-- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) :			
5205 47 10	--- Grey	kg.	12.5%	-
5205 47 20	--- Bleached	kg.	12.5%	-
5205 47 30	--- Dyed	kg.	12.5%	-
5205 47 90	--- Other	kg.	12.5%	-
5205 48	-- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :			
5205 48 10	--- Grey	kg.	12.5%	-
5205 48 20	--- Bleached	kg.	12.5%	-
5205 48 30	--- Dyed	kg.	12.5%	-
5205 48 90	--- Other	kg.	12.5%	-
5206	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE			
	- Single yarn, of uncombed fibres :			
5206 11 00	-- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	12.5%	-
5206 12 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	12.5%	-
5206 13 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	12.5%	-
5206 14 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	12.5%	-

(1)	(2)	(3)	(4)	(5)
5206 15 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg.	12.5%	-
5206 21 00	- Single yarn of combed fibres : -- Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	12.5%	-
5206 22 00	-- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	12.5%	-
5206 23 00	-- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	12.5%	-
5206 24 00	-- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	12.5%	-
5206 25 00	-- Measuring less than 125 decitex (exceeding 80 metric number)	kg.	12.5%	-
5206 31 00	- Multiple (folded) or cabled yarn, of uncombed fibres : -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	12.5%	-
5206 32 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	12.5%	-
5206 33 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	12.5%	-
5206 34 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	12.5%	-
5206 35 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	12.5%	-
5206 41 00	- Multiple (folded) or cabled yarn, of combed fibres : -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	12.5%	-
5206 42 00	-- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	12.5%	-
5206 43 00	-- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	12.5%	-
5206 44 00	-- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	12.5%	-
5206 45 00	-- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	12.5%	-
5207	COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE			
5207 10 00	- Containing 85% or more by weight of cotton	kg.	12.5%	-
5207 90 00	- Other	kg.	12.5%	-
5208	WOVEN FABRICS OF COTTON, CONTAINING 85%			

(1)	(2)	(3)	(4)	(5)
	OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 G/M ²			
	Unbleached :			
5208 11	--	Plain weave, weighing not more than 100 g/m ² :		
5208 11 10	---	Dhoti	m ² 12.5%	-
5208 11 20	---	Saree	m ² 12.5%	-
5208 11 30	---	Shirting fabrics	m ² 12.5%	-
5208 11 40	---	Casement	m ² 12.5%	-
5208 11 90	---	Other	m ² 12.5%	-
5208 12	--	Plain weave, weighing more than 100 g/m ² :		
5208 12 10	---	Dhoti	m ² 12.5%	-
5208 12 20	---	Saree	m ² 12.5%	-
5208 12 30	---	Shirting fabrics	m ² 12.5%	-
5208 12 40	---	Casement	m ² 12.5%	-
5208 12 50	---	Sheeting (takia, leopard fabrics, other than furnishing fabrics)	m ² 12.5%	-
5208 12 60	---	Voils	m ² 12.5%	-
5208 12 90	---	Other	m ² 12.5%	-
5208 13	--	3-thread or 4-thread twill, including cross twill :		
5208 13 10	---	Shirting fabrics	m ² 12.5%	-
5208 13 20	---	Dobby fabrics	m ² 12.5%	-
5208 13 90	---	Other	m ² 12.5%	-
5208 19	--	Other fabrics :		
5208 19 10	---	Dedsuti, dosuti fabrics	m ² 12.5%	-
5208 19 90	---	Other	m ² 12.5%	-
	-	Bleached :		
5208 21	--	Plain weave, weighing not more than 100 g/m ² :		
5208 21 10	---	Dhoti	m ² 12.5%	-
5208 21 20	---	Saree	m ² 12.5%	-
5208 21 30	---	Casement	m ² 12.5%	-
5208 21 40	---	Shirting fabrics	m ² 12.5%	-
5208 21 50	---	Cambrics (including madapollam and jaconet)	m ² 12.5%	-
5208 21 60	---	Mulls (including limbric and willaya)	m ² 12.5%	-
5208 21 70	---	Muslin (including lawn, mulmul and organdi)	m ² 12.5%	-
5208 21 80	---	Voils (excluding leno fabrics)	m ² 12.5%	-
5208 21 90	---	Other	m ² 12.5%	-
5208 22	--	Plain weave, weighing more than 100 g/m ² :		
5208 22 10	---	Dhoti	m ² 12.5%	-
5208 22 20	---	Saree	m ² 12.5%	-
5208 22 30	---	Shirting fabrics	m ² 12.5%	-
5208 22 40	---	Casement	m ² 12.5%	-
5208 22 50	---	Cambrics (including madapollam and jaconet)	m ² 12.5%	-
5208 22 60	---	Long cloth (including calico)	m ² 12.5%	-
5208 22 70	---	Sheeting (takia and the like)	m ² 12.5%	-
5208 22 80	---	Voils (excluding leno fabrics)	m ² 12.5%	-
5208 22 90	---	Other	m ² 12.5%	-
5208 23	--	3-thread or 4-thread twill, including cross twill :		
5208 23 10	---	Shirting fabrics	m ² 12.5%	-
5208 23 20	---	Parmatta fabrics (including ilesia, pocketing, Italian twill)	m ² 12.5%	-
5208 23 30	---	Shirting fabrics	m ² 12.5%	-
5208 23 90	---	Other	m ² 12.5%	-
5208 29	--	Other fabrics :		
5208 29 10	---	Dhoti and saree, zari bordered	m ² 12.5%	-
5208 29 20	---	Dedsuti, dosuti fabrics, cerettonnes and osamburge	m ² 12.5%	-
5208 29 90	---	Other	m ² 12.5%	-
	-	Dyed :		
5208 31	--	Plain weave, weighing not more than		

(1)	(2)	(3)	(4)	(5)
	100 g/m ² :			
5208 31 10	---	Lungi	m ² 12.5%	-
5208 31 20	---	Saree	m ² 12.5%	-
5208 31 30	---	Shirting fabrics	m ² 12.5%	-
5208 31 40	---	Casement	m ² 12.5%	-
5208 31 50	---	Cambrics (including madapollam and jaconet)	m ² 12.5%	-
5208 31 60	---	Mull (including limbric and willaya)	m ² 12.5%	-
5208 31 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m ² 12.5%	-
5208 31 80	---	Voils (excluding leno fabrics)	m ² 12.5%	-
5208 31 90	---	Other	m ² 12.5%	-
5208 32	--	Plain weave, weighing more than 100 g/m ² :		
5208 32 10	---	Lungi	m ² 12.5%	-
5208 32 20	---	Saree	m ² 12.5%	-
5208 32 30	---	Shirting fabrics	m ² 12.5%	-
5208 32 40	---	Casement	m ² 12.5%	-
5208 32 50	---	Bedticking, domestic	m ² 12.5%	-
5208 32 60	---	Cambrics (including madapollam and jaconet), longcloth(including calico) and voils (excluding leno fabrics)	m ² 12.5%	-
5208 32 70	---	Coating (including suiting)	m ² 12.5%	-
5208 32 80	---	Furnishing fabrics(excluding pile and chenille fabrics)	m ² 12.5%	-
5208 32 90	---	Other	m ² 12.5%	-
5208 33	--	3-thread or 4- thread twill, including cross twill :		
5208 33 10	---	Shirting fabrics	m ² 12.5%	-
5208 33 20	---	Coating (including suiting)	m ² 12.5%	-
5208 33 30	---	Shirting (including mazri)	m ² 12.5%	-
5208 33 90	---	Other	m ² 12.5%	-
5208 39	--	Other fabrics :		
5208 39 10	---	Zari bordered sarees	m ² 12.5% or Rs. 150 per kg., whichever is higher	-
5208 39 90	---	Other	m ² 12.5% or Rs. 150 per kg., whichever is higher	-
	-	Of yarn of different colours :		
5208 41	--	Plain weave, weighing not more than 100 g/m ² :		
5208 41 10	---	Bleeding Madras	m ² 12.5% or Rs. 9 per sq. m. whichever is higher	-
5208 41 20	---	Saree	m ² 12.5% or Rs. 9 per sq. m. whichever is higher	-
5208 41 30	---	Shirting fabrics	m ² 12.5% or Rs. 9 per sq. m. whichever is higher	-
5208 41 40	---	Bed ticking, domestic	m ² 12.5% or Rs. 9 per sq. m. whichever is higher	-
5208 41 50	---	Furnishing fabrics (excluding pile and chenille fabrics)	m ² 12.5% or Rs. 9 per sq. m. whichever is higher	-
5208 41 90	---	Other	m ² 12.5% or Rs. 9 per sq. m. whichever is higher	-
5208 42	--	Plain weave, weighing more than 100 g/m ² :		
5208 42 10	---	Bleeding Madras	m ² 12.5% or Rs. 37 per sq. m. whichever is higher	-
5208 42 20	---	Saree	m ² 12.5% or Rs. 37 per sq. m. whichever is higher	-
5208 42 30	---	Shirting fabrics	m ² 12.5% or Rs. 37 per sq. m. whichever is higher	-
5208 42 40	---	Casement	m ² 12.5% or Rs. 37 per sq. m. whichever is higher	-
5208 42 50	---	Bed ticking, domestic	m ² 12.5% or Rs. 37 per sq. m. whichever is higher	-
5208 42 60	---	Furnishing fabrics, other than pile and chenille fabrics	m ² 12.5% or Rs. 37 per sq. m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5208 42 90	--- Other	m ²	12.5% or Rs. 37 per sq. m. whichever is higher	-
5208 43	-- 3-thread or 4- thread twill, including cross twill :			
5208 43 10	--- Bleeding Madras	m ²	12.5%	-
5208 43 20	--- Shirting fabrics	m ²	12.5%	-
5208 43 30	--- Bedticking, damask	m ²	12.5%	-
5208 43 40	--- Flannelette	m ²	12.5%	-
5208 43 90	--- Other	m ²	12.5%	-
5208 49	-- Other fabrics :			
5208 49 10	--- Zari bordered sarees	m ²	12.5% or Rs. 200 per kg., whichever is higher	-
5208 49 20	--- Real Madras handkerchiefs	m ²	12.5% or Rs. 200 per kg., whichever is higher	-
5208 49 90	--- Other	m ²	12.5% or Rs. 200 per kg., whichever is higher	-
	- Printed :			
5208 51	-- Plain weave, weighing not more than 100 g/m ² :			
5208 51 10	--- Lungi	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 20	--- Saree	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 30	--- Shirting fabrics	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 40	--- Casement	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 50	--- Cambrics (including madapollam and jaconet)	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 60	--- Mull (including limbric and willaya)	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 80	--- Voils (excluding leno fabrics)	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 51 90	--- Other	m ²	12.5% or Rs. 27 per sq. m. whichever is higher	-
5208 52	-- Plain weave, weighing more than 100 g/m ² :			
5208 52 10	--- Lungi	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 20	--- Saree	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 30	--- Shirting fabrics	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 40	--- Casement	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 50	--- Cambrics (including madapollam and jaconet)	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 60	--- Mull (including limbric and willaya)	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 70	--- Muslin (including lawn mulmul and organdi) of carded or combed yarn	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 80	--- Voils (excluding leno fabrics)	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 52 90	--- Other	m ²	12.5% or Rs. 23 per sq. m. whichever is higher	-
5208 53	-- 3-thread or 4- thread twill, including cross twill :			
5208 53 10	--- Shirting fabrics	m ²	12.5% or Rs. 35 per sq. m. whichever is higher	-
5208 53 20	--- Bedticking	m ²	12.5% or Rs. 35 per sq. m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5208 53 90	--- Other	m ²	12.5% or Rs. 35 per sq. m. whichever is higher	-
5208 59	-- Other fabrics :			
5208 59 10	--- Zari bordered sarees	m ²	12.5% or Rs. 50 per sq. m. whichever is higher	-
5208 59 90	--- Other	m ²	12.5% or Rs. 50 per sq. m. whichever is higher	-
5209	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M²			
	- Unbleached :			
5209 11	-- Plain weave :			
	--- Handloom :			
5209 11 11	---- Dhoti	m ²	12.5%	-
5209 11 12	---- Saree	m ²	12.5%	-
5209 11 13	---- Casement	m ²	12.5%	-
5209 11 14	---- Sheeting (takia, leopard cloth and other than furnishing)	m ²	12.5%	-
5209 11 19	---- Other	m ²	12.5%	-
5209 11 90	--- Other	m ²	12.5%	-
5209 12	-- 3-thread or 4-thread twill, including cross twill :			
5209 12 10	--- Saree	m ²	12.5%	-
5209 12 20	--- Shirting fabrics	m ²	12.5%	-
5209 12 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5%	-
5209 12 40	--- Seersucker	m ²	12.5%	-
5209 12 50	--- Canvas, including duck – carded or combed yarn	m ²	12.5%	-
5209 12 60	--- Flannelette	m ²	12.5%	-
5209 12 70	--- Shetting (takia, leopard cloth)	m ²	12.5%	-
5209 12 90	--- Other	m ²	12.5%	-
5209 19 00	-- Other fabrics	m ²	12.5%	-
	- Bleached :			
5209 21	-- Plain weave :			
5209 21 10	--- Saree	m ²	12.5%	-
5209 21 20	--- Shirting fabrics	m ²	12.5%	-
5209 21 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5%	-
5209 21 40	--- Seersucker	m ²	12.5%	-
5209 21 50	--- Canvas (including duck) of carded or combed yarn	m ²	12.5%	-
5209 21 60	--- Dhoti	m ²	12.5%	-
5209 21 70	--- Flannellete	m ²	12.5%	-
5209 21 80	--- Sheeting(takia, leopardcloth)	m ²	12.5%	-
5209 21 90	--- Other	m ²	12.5%	-
5209 22	-- 3-thread or 4-thread twill, including cross twill :			
5209 22 10	--- Shirting fabrics	m ²	12.5%	-
5209 22 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5%	-
5209 22 30	--- Drill	m ²	12.5%	-
5209 22 90	--- Other	m ²	12.5%	-
5209 29	-- Other fabrics :			
5209 29 10	--- Dhoti and saree, zari bordered	m ²	12.5%	-
5209 29 20	--- Dedsuti, dosuti fabrics, ceretennes and osamburge	m ²	12.5%	-
5209 29 90	--- Other	m ²	12.5%	-
	- Dyed :			
5209 31	-- Plain weave :			
5209 31 10	--- Lungi	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 20	--- Saree	m ²	12.5% or Rs. 150 per kg., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5209 31 30	--- Shirting fabrics	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 40	--- Furnishing fabrics(excluding pile and chenille fabrics)	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 50	--- Seersucker	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 60	--- Bedticking, domestic(other than hand dyed)	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 70	--- Canvas (including duck), of carded or	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 80	--- Flannellete	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 31 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 32	-- 3-thread or 4-thread twill, including cross twill :			
5209 32 10	--- Shirting fabrics	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 32 20	--- Furnishing fabrics(excluding pile and chenille fabrics)	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 32 30	--- Drill	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 32 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 39	-- Other fabrics :			
5209 39 10	--- Zari bordered sarees	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 39 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
	- Of yarns of different colours :			
5209 41	-- Plain weave :			
5209 41 10	--- Bleeding Madras	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 20	--- Saree	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 30	--- Shirting fabrics	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 50	--- Seersucker	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 60	--- Bedticking, domestic (other than hand dyed)	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 70	--- Flannelette	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 41 90	--- Other	m ²	12.5% or Rs. 32 per sq. m. whichever is higher	-
5209 42 00	-- Denim	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5209 43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill :			
5209 43 10	--- Bleeding Madras	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 43 20	--- Shirting fabrics	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 43 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 43 40	--- Coating (including suiting)	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 43 90	--- Other	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-

(1)	(2)	(3)	(4)	(5)	
5209 49	--	Other fabrics :			
5209 49 10	---	Zari bordered sari	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5209 49 90	---	Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
	-	Printed :			
5209 51	--	Plain weave :			
5209 51 10	---	Lungi	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 20	---	Saree	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 30	---	Shirting fabrics	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 50	---	Seersucker	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 60	---	Bedticking, domestic	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 70	---	Flannelette	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 51 90	---	Other	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 52	--	3-thread or 4-thread twill, including cross twill :			
5209 52 10	---	Shirting fabrics	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 52 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 52 90	---	Other	m ²	12.5% or Rs. 30 per sq. m. whichever is higher	-
5209 59	--	Other fabrics :			
5209 59 10	---	Zari bordered saree	m ²	12.5% or Rs. 38 per sq. m. whichever is higher	-
5209 59 90	---	Other	m ²	12.5% or Rs. 38 per sq. m. whichever is higher	-
5210		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 G/M			
	-	Unbleached :			
5210 11	--	Plain weave :			
5210 11 10	---	Shirting fabrics	m ²	12.5%	-
5210 11 20	---	Saree	m ²	12.5%	-
5210 11 90	---	Other	m ²	12.5%	-
5210 12	--	3-thread or 4-thread twill, including cross twill :			
5210 12 10	---	Shirting fabrics	m ²	12.5%	-
5210 12 90	---	Other	m ²	12.5%	-
5210 19 00	--	Other fabrics	m ²	12.5%	-
	-	Bleached :			
5210 21	--	Plain weave :			
5210 21 10	---	Shirting fabrics	m ²	12.5%	-
5210 21 20	---	Poplin and broad fabrics	m ²	12.5%	-
5210 21 30	---	Saree	m ²	12.5%	-
5210 21 40	---	Shirting (including mazri)	m ²	12.5%	-
5210 21 50	---	Voile	m ²	12.5%	-
5210 21 90	---	Other	m ²	12.5%	-
5210 22	--	3-thread or 4-thread twill, including cross twill :			
	---	Handloom :			
5210 22 11	----	Crepe fabrics including crepe checks	m ²	12.5%	-
5210 22 12	----	Shirting fabrics	m ²	12.5%	-

(1)	(2)	(3)	(4)	(5)
5210 22 19	---- Other fabrics	m ²	12.5%	-
	--- Other :			
5210 22 21	---- Shirting (including mazri)	m ²	12.5%	-
5210 22 29	---- Other	m ²	12.5%	-
5210 29	-- Other fabrics :			
5210 29 10	--- Dhoti and saree, zari bordered	m ²	12.5%	-
5210 29 20	--- Dedsuti, Dosuti, ceretonnos and osamburge	m ²	12.5%	-
5210 29 90	--- Other	m ²	12.5%	-
	- Dyed :			
5210 31	-- Plain weave :			
5210 31 10	--- Shirting fabrics	m ²	12.5%	-
5210 31 20	--- Coating (including suitings)	m ²	12.5%	-
5210 31 30	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5%	-
5210 31 40	--- Poplin and broad fabrics	m ²	12.5%	-
5210 31 50	--- Saree	m ²	12.5%	-
5210 31 60	--- Voils	m ²	12.5%	-
5210 31 90	--- Other	m ²	12.5%	-
5210 32	-- 3-thread or 4-thread twill, including cross twill :			
5210 32 10	--- Crepe fabrics including crepe checks	m ²	12.5%	-
5210 32 20	--- Shirting fabrics	m ²	12.5%	-
5210 32 30	--- Bedticking, damask	m ²	12.5%	-
5210 32 90	--- Other	m ²	12.5%	-
5210 39	-- Other fabrics :			
5210 39 10	--- Zari bordered saree	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5210 39 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
	- Of yarns of different colours :			
5210 41	-- Plain weave :			
5210 41 10	--- Bleeding Madras	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 20	--- Crepe fabrics (excluding crepe checks)	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 30	--- Shirting fabrics	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 40	--- Suitings	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 50	--- Poplin and broad fabrics	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 60	--- Saree	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 70	--- Voils	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 41 90	--- Other	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 42	-- 3-thread or 4-thread twill, including cross twill :			
5210 42 10	--- Bleeding Madras	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5210 42 20	--- Crepe fabrics including crepe checks	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5210 42 30	--- Shirting fabrics	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5210 42 40	--- Suitings	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5210 42 50	--- Bedticking, damask	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5210 42 60	--- Shirtings (including mazri)	m ²	12.5% or Rs. 25 per sq. m. whichever is higher	-
5210 42 90	--- Other	m ²	12.5% or Rs. 25 per sq. m.	-

(1)	(2)	(3)	(4)	(5)
			whichever is higher	
5210 49	-- Other fabrics :			
5210 49 10	--- Zari bordered saree	m ²	12.5% or Rs. 185 per kg., whichever is higher	-
5210 49 90	--- Other	m ²	12.5% or Rs. 185 per kg., whichever is higher	-
	- Printed :			
5210 51	-- Plain weave :			
5210 51 10	--- Shirting fabrics	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 51 20	--- Casement	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 51 30	--- Saree	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 51 40	--- Poplin and broad fabrics	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 51 50	--- Voils	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 51 90	--- Other	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 52	-- 3-thread or 4-thread twill, including cross twill :			
5210 52 10	--- Crepe fabrics including crepe checks	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 52 20	--- Shirting fabrics	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 52 90	--- Other	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 59	-- Other fabrics :			
5210 59 10	--- Zari bordered saree	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5210 59 90	--- Other	m ²	12.5% or Rs. 15 per sq. m. whichever is higher	-
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING MORE THAN 200 G/M²			
	- Unbleached :			
5211 11	-- Plain weave :			
5211 11 10	--- Shirting fabrics	m ²	12.5%	-
5211 11 20	--- Saree	m ²	12.5%	-
5211 11 90	--- Other	m ²	12.5%	-
5211 12	-- 3-thread or 4-thread twill, including cross twill :			
5211 12 10	--- Shirting fabrics	m ²	12.5%	-
5211 12 20	--- Twill, not elsewhere specified (including gaberdine)	m ²	12.5%	-
5211 12 30	--- Damask	m ²	12.5%	-
5211 12 90	--- Other	m ²	12.5%	-
5211 19 00	-- Other fabrics	m ²	12.5%	-
	- Bleached :			
5211 21	-- Plain weave :			
5211 21 10	--- Shirting fabrics	m ²	12.5%	-
5211 21 20	--- Canvas (including duck) of carded or combed yarn	m ²	12.5%	-
5211 21 30	--- Flannelette	m ²	12.5%	-
5211 21 40	--- Saree	m ²	12.5%	-
5211 21 50	--- Shirting fabrics	m ²	12.5%	-
5211 21 90	--- Other	m ²	12.5%	-
5211 22	-- 3-thread or 4-thread twill, including cross twill :			

(1)	(2)	(3)	(4)	(5)
5211 22 10	--- Crepe fabrics including crepe checks	m ²	12.5%	-
5211 22 20	--- Shirting fabrics	m ²	12.5%	-
5211 22 30	--- Twill fabrics	m ²	12.5%	-
5211 22 90	--- Other	m ²	12.5%	-
5211 29	-- Other fabrics :			
5211 29 10	--- Zari bordered sari	m ²	12.5%	-
5211 29 20	--- Dedsuti, dosuti, cerettones and osamburge	m ²	12.5%	-
5211 29 90	--- Other	m ²	12.5%	-
	- Dyed :			
5211 31	-- Plain weave :			
5211 31 10	--- Shirting fabrics	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 31 20	--- Canvas (including duck) of carded or combed yarn	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 31 30	--- Coating (including suitings)	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 31 40	--- Flannellette	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 31 50	--- Saree	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 31 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 32	-- 3-thread or 4-thread twill, including cross twill :			
5211 32 10	--- Crepe fabrics including crepe checks	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 32 20	--- Shirting fabrics	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 32 30	--- Twill, not elsewhere specified (including gaberdine)	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 32 40	--- Trousers or pant fabrics (excluding jeans and crepe)	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 32 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 39	-- Other fabrics :			
5211 39 10	--- Zari bordered sarees	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 39 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
	- Of yarns of different colours :			
5211 41	-- Plain weave :			
5211 41 10	--- Bleeding Madras	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 20	--- Check shirting (excluding crepe checks)	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 30	--- Shirting	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 40	--- Suitings	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 50	--- Flannelette	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 60	--- Saree	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 70	--- Parachute fabrics	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 41 90	--- Other	m ²	12.5% or Rs. 44 per sq. m., whichever is higher	-
5211 42 00	-- Denim	m ²	12.5% or Rs. 18 per sq. m., whichever is higher	-
5211 43	-- Other fabrics of 3-thread or 4-thread twill, including cross twill :			
5211 43 10	--- Bleeding Madras	m ²	12.5% or Rs. 40 per sq. m., whichever is higher	-

(1)	(2)	(3)	(4)	(5)
5211 43 20	--- Crepe fabrics	m ²	12.5% or Rs. 40 per sq. m. whichever is higher	-
5211 43 30	--- Shirting fabrics	m ²	12.5% or Rs. 40 per sq. m. whichever is higher	-
5211 43 40	--- Suitings	m ²	12.5% or Rs. 40 per sq. m. whichever is higher	-
5211 43 90	--- Other	m ²	12.5% or Rs. 40 per sq. m. whichever is higher	-
5211 49	-- Other fabrics :			
5211 49 10	--- Zari bordered sarees	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
5211 49 90	--- Other	m ²	12.5% or Rs. 150 per kg., whichever is higher	-
	- Printed :			
5211 51	-- Plain weave :			
5211 51 10	--- Shirting fabrics	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 51 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 51 30	--- Flannelette	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 51 40	--- Long cloth (chintz)	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 51 50	--- Saree	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 51 90	--- Other	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 52	-- 3-thread or 4-thread twill, including cross twill :			
5211 52 10	--- Crepe fabrics including crepe checks	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 52 20	--- Shirting fabrics	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 52 30	--- Twill, not elsewhere specified (including gaberdine)	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 52 90	--- Other	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 59	-- Other fabrics :			
5211 59 10	--- Zari bordered saree	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5211 59 90	--- Other	m ²	12.5% or Rs. 18 per sq. m. whichever is higher	-
5212	OTHER WOVEN FABRICS OF COTTON			
	- Weighing not more than 200 g/m ² :			
5212 11 00	-- Unbleached	m ²	12.5%	-
5212 12 00	-- Bleached	m ²	12.5%	-
5212 13 00	-- Dyed	m ²	12.5%	-
5212 14 00	-- Of yarns of different colours	m ²	12.5%	-
5212 15 00	-- Printed	m ²	12.5% or Rs. 165 per kg., whichever is higher	-
	- Weighing more than 200 g/m ² :			
5212 21 00	-- Unbleached	m ²	12.5%	-
5212 22 00	-- Bleached	m ²	12.5%	-
5212 23 00	-- Dyed	m ²	12.5%	-
5212 24 00	-- Of yarns of different colours	m ²	12.5% or Rs. 20 per sq. m. whichever is higher	-
5212 25 00	-- Printed	m ²	12.5% or Rs. 165 per kg., whichever is higher	-

EXEMPTION NOTIFICATIONS**Exemption/Effective rate of duty on specified goods (Textile Articles).
[Notfn. No.14/06-Cus. dt.1.3.2006]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.14/2005-Customs, dated the 1st March, 2005, which was published in the Gazette of India, Extraordinary vide number G.S.R. 112 (E), dated the 1st March, 2005, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the aforesaid Table, namely:-

Table

S.No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	520839	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
2.	520839	Other than upholstery fabrics	12.5%
3.	520842	Upholstery fabrics	12.5% or Rs. 37 per sq. mtr., whichever is higher
4.	520842	Other than upholstery fabrics	12.5% or Rs. 22 per sq. mtr., whichever is higher
5.	520849	Upholstery fabrics	12.5% or Rs. 143 per kg., whichever is higher
6.	520852	Upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
7.	520852	Other than upholstery fabrics	12.5% or Rs. 14 per sq. mtr., whichever is higher
8.	520853	Upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher
9.	520853	Other than upholstery fabrics	12.5% or Rs. 21 per sq. mtr., whichever is higher
10.	520859	Upholstery fabrics	12.5% or Rs. 50 per sq. mtr., whichever is higher
11.	520859	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
12.	520931, 520932 or 520939	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
13.	520931, 520932 or 520939	Other than upholstery fabrics	12.5%
14.	520941	Upholstery fabrics	12.5% or Rs. 32 per sq. mtr., whichever is higher
15.	520941	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
16.	520943	Upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
17.	520943	Other than upholstery fabrics	12.5% or Rs. 28 per sq. mtr., whichever is higher
18.	520949	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
19.	520949	Other than upholstery fabrics	12.5%
20.	520951 or 520952	Upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
21.	520951 or 520952	Other than upholstery fabrics	12.5% or Rs. 24 per sq. mtr., whichever is higher
22.	520959	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
23.	520959	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
24.	521039	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
25.	521039	Other than upholstery fabrics	12.5%
26.	521049	Upholstery fabrics	12.5% or Rs. 132 per kg., whichever is higher

(1)	(2)	(3)	(4)
27.	521051	Upholstery fabrics	12.5% or Rs. 15 per sq. mtr., whichever is higher
28.	521051	Other than upholstery fabrics	12.5% or Rs. 12 per sq. mtr., whichever is higher
29.	521059	Upholstery fabrics	12.5% or Rs. 15 per sq. mtr., whichever is higher
30.	521059	Other than upholstery fabrics	12.5% or Rs. 12 per sq. mtr., whichever is higher
31.	5211 31, 5211 32 or 5211 39	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
32.	5211 31, 5211 32 or 5211 39	Other than upholstery fabrics	12.5%
33.	521141	Upholstery fabrics	12.5% or Rs. 44 per sq. mtr., whichever is higher
34.	521141	Other than upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher
35.	521143	Upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
36.	521143	Other than upholstery fabrics	12.5% or Rs. 32 per sq. mtr., whichever is higher
37.	521149	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
38.	521149	Other than upholstery fabrics	12.5%
39.	5211 51, 5211 52 or 5211 59	Upholstery fabrics	12.5% or Rs. 18 per sq. mtr., whichever is higher
40.	5211 51, 5211 52 or 5211 59	Other than upholstery fabrics	12.5% or Rs. 12 per sq. mtr., whichever is higher
41.	540742 00	Upholstery fabrics	12.5% or Rs. 60 per sq. mtr., whichever is higher
42.	540742 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. mtr., whichever is higher
43.	540743 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
44.	540743 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
45.	540744 00	Upholstery fabrics	12.5% or Rs. 58 per sq. mtr., whichever is higher
46.	540744 00	Other than upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher.
47.	540752	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
48.	540752	Other than upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
49.	540753 00	Upholstery fabrics	12.5% or Rs. 50 per sq. mtr., whichever is higher
50.	540753 00	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
51.	540761	Other than upholstery fabrics	12.5%
52.	540769 00	Upholstery fabrics	12.5% or Rs. 60 per sq. mtr., whichever is higher
53.	540769 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. mtr., whichever is higher
54.	540773 00	Upholstery fabrics	12.5% or Rs. 60 per sq. mtr., whichever is higher
55.	540773 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. mtr., whichever is higher
56.	540774 00	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
57.	540774 00	Other than upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
58.	540782	Upholstery fabrics	12.5% or Rs. 42 per sq. mtr., whichever is higher
59.	540782	Other than upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
60.	540783 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
61.	540783 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
62.	540784	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
63.	540784	Other than upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
64.	540792 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
65.	540792 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
66.	540793 00	Upholstery fabrics	12.5% or Rs. 45 per sq. mtr., whichever is higher
67.	540793 00	Other than upholstery fabrics	12.5% or Rs. 27 per sq. mtr., whichever is higher
68.	540794 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
69.	540794 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
70.	540822	Upholstery fabrics	12.5% or Rs. 45 per sq. mtr., whichever is higher
71.	540822	Other than upholstery fabrics	12.5% or Rs. 27 per sq. mtr., whichever is higher
72.	540823 00	Upholstery fabrics	12.5% or Rs. 47 per sq. mtr., whichever is higher
73.	540823 00	Other than upholstery fabrics	12.5% or Rs. 28 per sq. mtr., whichever is higher
74.	540824	Upholstery fabrics	12.5% or Rs. 87 per sq. mtr., whichever is higher
75.	540824	Other than upholstery fabrics	12.5% or Rs. 52 per sq. mtr., whichever is higher
76.	551219	Upholstery fabrics	12.5% or Rs. 42 per sq. mtr., whichever is higher
77.	551219	Other than upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
78.	551229	Upholstery fabrics	12.5% or Rs. 47 per sq. mtr., whichever is higher
79.	551229	Other than upholstery fabrics	12.5% or Rs. 28 per sq. mtr., whichever is higher
80.	551299	Upholstery fabrics	12.5% or Rs. 54 per kg., whichever is higher
81.	551321 00	Upholstery fabrics	12.5% or Rs. 107 per kg., whichever is higher

(1)	(2)	(3)	(4)
82.	55132300	Upholstery fabrics	12.5% or Rs. 125 per kg., whichever is higher
83.	55132300	Other than upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
84.	55133900	Upholstery fabrics	12.5% or Rs. 125 per kg., whichever is higher
85.	55133900	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
86.	55134100	Upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
87.	55134100	Other than upholstery fabrics	12.5% or Rs. 15 per sq. mtr., whichever is higher
88.	55142100	Upholstery fabrics	12.5% or Rs. 100 per kg., whichever is higher
89.	55142100	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
90.	55142200	Upholstery fabrics	12.5% or Rs. 100 per kg., whichever is higher
91.	55142300	Upholstery fabrics	12.5% or Rs. 114 per kg., whichever is higher
92.	55142900	Upholstery fabrics	12.5% or Rs. 121 per kg., whichever is higher
93.	55143100	Upholstery fabrics	12.5% or Rs. 64 per sq. mtr., whichever is higher
94.	55143100	Other than upholstery fabrics	12.5% or Rs. 45 per sq. mtr., whichever is higher
95.	55143200	Upholstery fabrics	12.5% or Rs. 43 per sq. mtr., whichever is higher
96.	55143200	Other than upholstery fabrics	12.5% or Rs. 26 per sq. mtr., whichever is higher
97.	55144900	Upholstery fabrics	12.5% or Rs. 114 per kg., whichever is higher
98.	551521	Upholstery fabrics	12.5% or Rs. 79 per sq. mtr., whichever is higher
99.	551521	Other than upholstery fabrics	12.5% or Rs. 55 per sq. mtr., whichever is higher
100.	551591	Upholstery fabrics	12.5% or Rs. 57 per sq. mtr., whichever is higher
101.	551591	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
102.	55162200 or 55162300	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
103.	55162200 or 55162300	Other than upholstery fabrics	12.5%
104.	580110	Upholstery fabrics	12.5% or Rs. 210 per sq. mtr., whichever is higher
105.	580122	Upholstery fabrics	12.5% or Rs. 75 per sq. mtr., whichever is higher
106.	580122	Other than upholstery fabrics	12.5% or Rs. 70 per sq. mtr., whichever is higher
107.	58012300	Upholstery fabrics	12.5% or Rs. 80 per sq. mtr., whichever is higher
108.	58012500	Upholstery fabrics	12.5% or Rs. 120 per sq. mtr., whichever is higher
109.	58012600	Upholstery fabrics	12.5% or Rs. 180 per sq. mtr., whichever is higher
110.	58013100	Upholstery fabrics	12.5% or Rs. 75 per sq. mtr., whichever is higher
111.	58013300	Upholstery fabrics	12.5% or Rs. 150 per sq. mtr., whichever is higher
112.	580136	Upholstery fabrics	12.5% or Rs. 130 per sq. mtr., whichever is higher
113.	580190	Upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher
114.	58023000	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
115.	58023000	Other than upholstery fabrics	12.5%

Explanation.- For the purposes of this notification, –

- (1) “Upholstery fabrics” means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.
- (2) The rate specified in column (4) of the Table above is ad valorem rate unless otherwise specified therein.