

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%	-
	- Single yarn of combed fibres :			
5206 21 00	-- 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%	-
	- Multiple (folded) or cabled yarn, of uncombed fibres :			
5206 31 00	-- 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%	-
	- Multiple (folded) or cabled yarn, of combed fibres :			
5206 41 00	-- 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/m²			
	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, ceretonnies 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 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	-

(1)	(2)	(3)	(4)	(5)
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, ceretonnnes 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	-
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	-

(1)	(2)	(3)	(4)	(5)
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	-
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.	-

(1)	(2)	(3)	(4)	(5)
5209 51 20	--- Saree	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 51 30	--- Shirting fabrics	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 51 40	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 51 50	--- Seersucker	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 51 60	--- Bedticking, domestic	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 51 70	--- Flannelette	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 51 90	--- Other	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
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.	-
5209 52 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 52 90	--- Other	m ²	whichever is higher 12.5% or Rs. 30 per sq. m.	-
5209 59	-- Other fabrics :			
5209 59 10	--- Zari bordered saree	m ²	whichever is higher 12.5% or Rs. 38 per sq. m.	-
5209 59 90	--- Other	m ²	whichever is higher 12.5% or Rs. 38 per sq. m.	-
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/M²			
	- 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 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%	-
	--- Other :			
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 :			

(1)	(2)	(3)	(4)	(5)
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 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 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			

(1)	(2)	(3)	(4)	(5)
5211 12 10	--- cross twill : 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%	-
5211 20	-- Bleached :			
5211 20 10	--- Shirting fabrics	m ²	12.5%	-
5211 20 20	--- Canvas (including duck) of carded or combed yarn	m ²	12.5%	-
5211 20 30	--- Flannelette	m ²	12.5%	-
5211 20 40	--- Saree	m ²	12.5%	-
5211 20 50	--- Crepe fabric including Crepe checks	m ²	12.5%	-
5211 20 60	--- Twill fabrics	m ²	12.5%	-
	--- Other:			
5211 20 91	---- Zari bordered sari	m ²	12.5%	-
5211 20 92	---- Dedsuti, dosuti, ceretonnos and osamburge	m ²	12.5%	-
5211 20 99	---- 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.	-

(1)	(2)	(3)	(4)	(5)
5211 41 60	--- Saree	m ²	whichever is higher 12.5% or Rs. 44 per sq. m.	-
5211 41 70	--- Parachute fabrics	m ²	whichever is higher 12.5% or Rs. 44 per sq. m.	-
5211 41 90	--- Other	m ²	whichever is higher 12.5% or Rs. 44 per sq. m.	-
5211 42 00	--- Denim	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
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.	-
5211 43 20	--- Crepe fabrics	m ²	whichever is higher 12.5% or Rs. 40 per sq. m.	-
5211 43 30	--- Shirting fabrics	m ²	whichever is higher 12.5% or Rs. 40 per sq. m.	-
5211 43 40	--- Suitings	m ²	whichever is higher 12.5% or Rs. 40 per sq. m.	-
5211 43 90	--- Other	m ²	whichever is higher 12.5% or Rs. 40 per sq. m.	-
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.	-
5211 51 20	--- Furnishing fabrics (excluding pile and chenille fabrics)	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 51 30	--- Flannelette	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 51 40	--- Long cloth (chintz)	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 51 50	--- Saree	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 51 90	--- Other	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 52	--- 3-thread or 4-thread twill, including cross twill :			
5211 52 10	--- Crepe fabrics including crepe checks	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 52 20	--- Shirting fabrics	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 52 30	--- Twill, not elsewhere specified (including gaberdine)	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
5211 52 90	--- Other	m ²	whichever is higher 12.5% or Rs. 18 per sq. m.	-
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.,	-

(1)	(2)	(3)	(4)	(5)
			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 as amended by 138/06]**

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.	5208 39	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
2.	5208 39	Other than upholstery fabrics	12.5%
3.	5208 42	Upholstery fabrics	12.5% or Rs. 37 per sq. mtr., whichever is higher
4.	5208 42	Other than upholstery fabrics	12.5% or Rs. 22 per sq. mtr., whichever is higher
5.	5208 49	Upholstery fabrics	12.5% or Rs. 143 per kg., whichever is higher
6.	5208 52	Upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
7.	5208 52	Other than upholstery fabrics	12.5% or Rs. 14 per sq. mtr., whichever is higher
8.	5208 59	Upholstery fabrics of 3-thread or 4-thread twill including cross-twill	12.5% or Rs. 35 per sq. mtr., whichever is higher
9.	5208 59	Other than upholstery fabrics, of 3-thread or 4-thread twill including cross-twill	12.5% or Rs. 21 per sq. mtr., whichever is higher
10.	5208 59	Upholstery fabric, other than those figuring at S. No.8 above	12.5% or Rs. 50 per sq. mtr., whichever is higher
11.	5208 59	Other than upholstery fabrics, other than those figuring at S. No. 9 above	12.5% or Rs. 30 per sq. mtr., whichever is higher
12.	5209 31, 5209 32 or 5209 39	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
13.	5209 31, 5209 32 or 5209 39	Other than upholstery fabrics	12.5%
14.	5209 41	Upholstery fabrics	12.5% or Rs. 32 per sq. mtr., whichever is higher
15.	5209 41	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
16.	5209 43	Upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
17.	5209 43	Other than upholstery fabrics	12.5% or Rs. 28 per sq. mtr., whichever is higher
18.	5209 49	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
19.	5209 49	Other than upholstery fabrics	12.5%
20.	5209 51 or 5209 52	Upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
21.	5209 51 or 5209 52	Other than upholstery fabrics	12.5% or Rs. 24 per sq. mtr., whichever is higher
22.	5209 59	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
23.	5209 59	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher

(1)	(2)	(3)	(4)
24.	5210 39	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
25.	5210 39	Other than upholstery fabrics	12.5%
26.	5210 49	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	12.5% or Rs. 132 per kg., whichever is higher
27.	5210 51	Upholstery fabrics	12.5% or Rs. 15 per sq. mtr., whichever is higher
28.	5210 51	Other than upholstery fabrics	12.5% or Rs. 12 per sq. mtr., whichever is higher
29.	5210 59	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill	12.5% or Rs. 15 per sq. mtr., whichever is higher
30.	5210 59	Other than upholstery fabrics other than 3-thread or 4-thread twill including cross-twill	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.	5211 41	Upholstery fabrics	12.5% or Rs. 44 per sq. mtr., whichever is higher
34.	5211 41	Other than upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher
35.	5211 43	Upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
36.	5211 43	Other than upholstery fabrics	12.5% or Rs. 32 per sq. mtr., whichever is higher
37.	5211 49	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
38.	5211 49	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.	5407 42 00	Upholstery fabrics	12.5% or Rs. 60 per sq. mtr., whichever is higher
42.	5407 42 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. mtr., whichever is higher
43.	5407 43 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
44.	5407 43 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
45.	5407 44 00	Upholstery fabrics	12.5% or Rs. 58 per sq. mtr., whichever is higher
46.	5407 44 00	Other than upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher.
47.	5407 52	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
48.	5407 52	Other than upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
49.	5407 53 00	Upholstery fabrics	12.5% or Rs. 50 per sq. mtr., whichever is higher
50.	5407 53 00	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
51.	5407 61	Other than upholstery fabrics	12.5%
52.	5407 69 00	Upholstery fabrics	12.5% or Rs. 60 per sq. mtr., whichever is higher
53.	5407 69 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. mtr., whichever is higher
54.	5407 73 00	Upholstery fabrics	12.5% or Rs. 60 per sq. mtr., whichever is higher
55.	5407 73 00	Other than upholstery fabrics	12.5% or Rs. 36 per sq. mtr., whichever is higher
56.	5407 74 00	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
57.	5407 74 00	Other than upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
58.	5407 82	Upholstery fabrics	12.5% or Rs. 42 per sq. mtr., whichever is higher
59.	5407 82	Other than upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
60.	5407 83 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
61.	5407 83 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
62.	5407 84	Upholstery fabrics	12.5% or Rs. 38 per sq. mtr., whichever is higher
63.	5407 84	Other than upholstery fabrics	12.5% or Rs. 23 per sq. mtr., whichever is higher
64.	5407 92 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
65.	5407 92 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
66.	5407 93 00	Upholstery fabrics	12.5% or Rs. 45 per sq. mtr., whichever is higher
67.	5407 93 00	Other than upholstery fabrics	12.5% or Rs. 27 per sq. mtr., whichever is higher
68.	5407 94 00	Upholstery fabrics	12.5% or Rs. 67 per sq. mtr., whichever is higher
69.	5407 94 00	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
70.	5408 22	Upholstery fabrics	12.5% or Rs. 45 per sq. mtr., whichever is higher
71.	5408 22	Other than upholstery fabrics	12.5% or Rs. 27 per sq. mtr., whichever is higher
72.	5408 23 00	Upholstery fabrics	12.5% or Rs. 47 per sq. mtr., whichever is higher
73.	5408 23 00	Other than upholstery fabrics	12.5% or Rs. 28 per sq. mtr., whichever is higher
74.	5408 24	Upholstery fabrics	12.5% or Rs. 87 per sq. mtr., whichever is higher
75.	5408 24	Other than upholstery fabrics	12.5% or Rs. 52 per sq. mtr., whichever is higher
76.	5512 19	Upholstery fabrics	12.5% or Rs. 42 per sq. mtr., whichever is higher

(1)	(2)	(3)	(4)
77.	5512 19	Other than upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
78.	5512 29	Upholstery fabrics	12.5% or Rs. 47 per sq. mtr., whichever is higher
79.	5512 29	Other than upholstery fabrics	12.5% or Rs. 28 per sq. mtr., whichever is higher
80.	5512 99	Upholstery fabrics	12.5% or Rs. 54 per kg., whichever is higher
81.	5513 21 00	Upholstery fabrics	12.5% or Rs. 107 per kg., whichever is higher
82.	5513 23 00	Upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill of polyester staple fibres	12.5% or Rs. 125 per kg., whichever is higher
83.	5513 23 00	Other than upholstery fabrics, other than 3-thread or 4-thread twill including cross-twill of polyester staple fibres	12.5% or Rs. 25 per sq. mtr., whichever is higher
84.	5513 39 00	Upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	12.5% or Rs. 125 per kg., whichever is higher
85.	5513 39 00	Other than upholstery fabrics, other than:- (a) 3-thread or 4-thread twill including cross-twill of polyester staple fibres; and (b) other woven fabrics of polyester staple fibres	12.5% or Rs. 30 per sq. mtr., whichever is higher
86.	5513 41 00	Upholstery fabrics	12.5% or Rs. 25 per sq. mtr., whichever is higher
87.	5513 41 00	Other than upholstery fabrics	12.5% or Rs. 15 per sq. mtr., whichever is higher
88.	5514 21 00	Upholstery fabrics	12.5% or Rs. 100 per kg., whichever is higher
89.	5514 21 00	Other than upholstery fabrics	12.5% or Rs. 30 per sq. mtr., whichever is higher
90.	5514 22 00	Upholstery fabrics	12.5% or Rs. 100 per kg., whichever is higher
91.	5514 23 00	Upholstery fabrics	12.5% or Rs. 114 per kg., whichever is higher
92.	5514 29 00	Upholstery fabrics	12.5% or Rs. 121 per kg., whichever is higher
93.	5514 30 11	Upholstery fabrics	12.5% or Rs. 64 per sq. mtr., whichever is higher
94.	5514 30 11	Other than upholstery fabrics	12.5% or Rs. 45 per sq. mtr., whichever is higher
95.	5514 30 12	Upholstery fabrics	12.5% or Rs. 43 per sq. mtr., whichever is higher
96.	5514 30 12	Other than upholstery fabrics	12.5% or Rs. 26 per sq. mtr., whichever is higher
97.	5514 49 00	Upholstery fabrics	12.5% or Rs. 114 per kg., whichever is higher
98.	5515 21	Upholstery fabrics	12.5% or Rs. 79 per sq. mtr., whichever is higher
99.	5515 21	Other than upholstery fabrics	12.5% or Rs. 55 per sq. mtr., whichever is higher
100.	5515 91	Upholstery fabrics	12.5% or Rs. 57 per sq. mtr., whichever is higher
101.	5515 91	Other than upholstery fabrics	12.5% or Rs. 40 per sq. mtr., whichever is higher
102.	5516 22 00 or 5516 23 00	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
103.	5516 22 00 or 5516 23 00	Other than upholstery fabrics	12.5%
104.	5801 10	Upholstery fabrics	12.5% or Rs. 210 per sq. mtr., whichever is higher
105.	5801 22	Upholstery fabrics	12.5% or Rs. 75 per sq. mtr., whichever is higher
106.	5801 22	Other than upholstery fabrics	12.5% or Rs. 70 per sq. mtr., whichever is higher
107.	5801 23 00	Upholstery fabrics	12.5% or Rs. 80 per sq. mtr., whichever is higher
108.	5801 25 00	Upholstery fabrics	12.5% or Rs. 120 per sq. mtr., whichever is higher
109.	5801 26 00	Upholstery fabrics	12.5% or Rs. 180 per sq. mtr., whichever is higher
110.	5801 31 00	Upholstery fabrics	12.5% or Rs. 75 per sq. mtr., whichever is higher
111.	5801 33 00	Upholstery fabrics	12.5% or Rs. 150 per sq. mtr., whichever is higher
112.	5801 36	Upholstery fabrics	12.5% or Rs. 130 per sq. mtr., whichever is higher
113.	5801 90	Upholstery fabrics	12.5% or Rs. 35 per sq. mtr., whichever is higher
114.	5802 30 00	Upholstery fabrics	12.5% or Rs. 150 per kg., whichever is higher
115.	5802 30 00	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.