

(1)	(2)	(3)	(4)
6117 80 90	--- Other	u	8%
6117 90 00	- Parts	kg.	8%

- **For effective rates of Cess on the specified goods of this Chapter – please see Appendix IV.**

**Tariff value in respect of articles of apparel, whether or not knitted or crocheted, all sort, falling under sub-heading No. 6101.00 or 6201.00 .**

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 8/2001-Central Excise (N.T.), dated the 1st March, 2001 [G.S.R. 142 (E) dated the 1st March, 2001], except as respects things done or omitted to be done before such supersession, the Central Government, hereby fixes **tariff value** in respect of **articles of apparel, whether or not knitted or crocheted, all sorts**, falling under sub-heading No. **6101.00** or **6201.00** of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate of **60% of the retail sale price** that is declared or required to be declared on the retail packages under the provisions of the Standards of Weights and Measures Act, 1976 (60 of 1976) or the rules made thereunder or under any other law for the time being in force.

Explanation. – For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

2 This notification shall come into force on the 1st day of May, 2001.

[Notfn. No. 20/01-CE dt. 30.4.01 (NT) as amended by 7/02 (NT)-CE. dt. 1.3.2002]