

F.NO. 528/115/2016-STO(TU)
Government Of India
Ministry Of Finance
Department Of Revenue
Central Board of Excise and Customs
(Tariff unit)

Room No 229 A, North Block, New Delhi
Dated the 21st March, 2017.

To,

All Principal Chief Commissioners Customs,
All Principal Chief Commissioners of Customs & Central Excise,
All Chief Commissioners of Customs,
All Chief Commissioners of Customs & Central Excise,
All Directors General,
All Principal Commissioners of Customs,
All Principal Commissioners of Customs & Central Excise,
All Commissioners of Customs,
All Commissioners of Customs & Central Excise.

Sir/Madam,

Sub: Classification of leggings-reg.

The Conference of Chief Commissioners of Customs and Director Generals held on 3rd January, 2017, New Delhi on Customs Tariff and Allied Matters had deliberated on the classification of leggings. The issue was sponsored by Chief Commissioner of Customs (Delhi Zone). It was decided that the classification of the said item would be examined in the Board.

2. The issue has been examined by the Board and it is observed that –
 - a. the CESTAT in the case of Commissioners of Customs, Tuticorin Vs. Go Fashions (I) Pvt. Ltd had held the leggings akin to tights and accordingly classified them under CTH 6115. An earlier ruling of the Government of India also held the same.
 - b. trousers are formal wear, having two seams per leg, whereas leggings are generally stretchable, body hugging and have only one seam. The definition of trouser inter-alia mentions that the presence of braces does not cause these garments to lose essential character of trousers. This implies that trousers *should be able* to be worn with braces irrespective of whether they are worn or not. Leggings are not worn with braces nor are braces a part of legging garment. The definition of trousers is not conclusive.

- c. leggings and tights are used interchangeably in the trade parlance. There seems to be an extremely blurred insignificant difference between the two, if any. As trade parlance is the major factor deciding the classification in absence of other reliable factors, the classification of leggings with tights seems to be the most logical and appropriate decision.
3. In view of the above grounds, leggings (knitted or crocheted) merit classification under CTH 6115.

Yours faithfully,

B. Konthoujam
21/3/17

(B. Konthoujam)

Under Secretary to the Govt. of India