

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES :

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) goods of heading 6212;
 - (b) worn clothing or other worn articles of heading 6309; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:

(a) the term “suit” means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

(i) one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

(ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.

All of the components of a “suit” must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women’s or girls’ suits, the skirt or divided skirt, the other garments being considered separately.

The term “suit” includes the following sets of garments, whether or not they fulfil all the above conditions:

(A) morning dress, comprising a plain jacket (cutaway) with rounded tailshangingwell down at the back and striped trousers;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) the term “ensemble” means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retails sale, and comprising:

(i) one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

(ii) one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to tract suits or ski suits, of heading 6112.

*4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm × 10 cm. Heading 6105 does not cover sleeveless garments.

“Shirts” and “shirt-blouses” are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. “Blouses” are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. “Shirts”, “shirt-blouses” and “blouses” may also have a collar.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

(i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

(ii) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s

or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
6101	MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6103			
6101 20 00	---- Of cotton	u	*20%	-
6101 30	---- <i>Of man-made fibres :</i>			
6101 30 10	---- Of synthetic fibres	u	*20%	-
6101 30 20	---- Of artificial fibres	u	*20%	-
6101 90	---- <i>Other :</i>			
6101 90 10	---- Of silk	u	*20%	-
	-			
6101 90 90	---- Other	u	*20%	-
	-			
6102	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6104			
6102 10 00	---- Of wool or fine animal hair	u	*20%	-
6102 20 00	---- Of cotton	u	*20%	-
6102 30	---- <i>Of man-made fibres :</i>			
6102 30 10	---- Of synthetic fibres	u	*20%	-
6102 30 20	---- Of artificial fibres	u	*20%	-

(1)	(2)	(3)	(4)	(5)
6102 90	---- <i>Other :</i>			
6102 90 10	---- Of silk	u	*20%	-
6102 90 90	---- Other	u	*20%	-
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED			
6103 10	- <i>Suits :</i>			
6103 10 10	--- Of silk	u	*20%	-
6103 10 20	--- Of cotton	u	*20%	-
6103 10 30	--- Of artificial fibres	u	*20%	-
6103 10 90	--- Other	u	*20%	-
	- Ensembles:			
6103 22 00	---- Of cotton	u	*20%	-
6103 23 00	---- Of synthetic fibres	u	*20%	-
6103 29	---- <i>Of other textile materials :</i>			
6103 29 10	---- Of silk	u	*20%	-
6103 29 20	---- Of artificial fibres	u	*20%	-
6103 29 90	---- Other	u	*20%	-
	---- <i>Jackets and blazers :</i>			
6103 31 00	---- Of wool or fine animal hair	u	*20%	-
6103 32 00	---- Of cotton	u	*20%	-
6103 33 00	---- Of synthetic fibres	u	*20%	-
6103 39	---- <i>Of other textile materials :</i>			
6103 39 10	---- Of silk	u	*20%	-
6103 39 20	---- Of artificial fibres	u	*20%	-
6103 39 90	---- Other	u	*20%	-
	---- <i>Trousers, bib and brace overalls, breeches and shorts :</i>			
6103 41 00	---- Of wool or fine animal hair	u	*20%	-
6103 42 00	---- Of cotton	u	*20%	-
6103 43 00	---- Of synthetic fibres	u	*20%	-
6103 49	---- <i>Of other textile materials :</i>			
6103 49 10	---- Of silk	u	*20%	-
6103 49 20	---- Of artificial fibres	u	*20%	-
6103 49 90	---- Other	u	*20%	-
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE			

(1)	(2)	(3)	(4)	(5)
	OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED			
	---- <i>Suits :</i>			
6104 13 00	---- Of synthetic fibres	u	*20%	-
6104 19	---- <i>Of other textile materials :</i>			
6104 19 10	---- Of silk	u	*20%	-
6104 19 20	---- Of artificial fibres	u	*20%	-
6104 19 90	---- Other	u	*20%	-
	---- <i>Ensembles :</i>			
6104 22 00	---- Of cotton	u	*20%	-
6104 23 00	---- Of synthetic fibres	u	*20%	-
6104 29	---- <i>Of other textile materials :</i>			
6104 29 10	---- Of silk	u	*20%	-
6104 29 20	---- Of artificial fibres	u	*20%	-
6104 29 90	---- Other	u	*20%	-
	---- <i>Jackets and blazers :</i>			
6104 31 00	---- Of wool or fine animal hair	u	*20%	-
6104 32 00	---- Of cotton	u	*20%	-
6104 33 00	---- Of synthetic fibres	u	*20%	-
6104 39	---- <i>Of other textile materials :</i>			
6104 39 10	---- Of silk	u	*20%	-
6104 39 20	---- Of artificial fibres	u	*20%	-
6104 39 90	---- Other	u	*20%	-
	---- <i>Dresses:</i>			
6104 41 00	---- Of wool or fine animal hair	u	*20%	-
6104 42 00	---- Of cotton	u	*20%	-
6104 43 00	---- Of synthetic fibres	u	*20% or Rs. 255 per piece, whichever is higher	-
6104 44 00	---- Of artificial fibres	u	*20% or Rs. 255 per piece, which ever is higher	-
6104 49	---- <i>Of other textile materials :</i>			
6104 49 10	---- Of silk	u	*20% or Rs. 220 per piece, whichever is higher	-
6104 49 90	---- Of other fibres	u	*20% or Rs. 220 per piece, whichever is higher	-
	---- <i>Skirts and divided skirts :</i>			
6104 51 00	---- Of wool or fine animal hair	u	*20% or Rs. 110 per piece, whichever is higher	-
6104 52 00	---- Of cotton	u	*20% or Rs. 110 per piece, whichever is higher	-
6104 53 00	---- Of synthetic fibres	u	*20% or Rs. 110 per piece, which ever is higher	-
6104 59	---- <i>Of other textile materials :</i>			

(1)	(2)	(3)	(4)	(5)
6104 59 10	---- Of silk	u	*20% or Rs. 110 per piece, which ever is higher	-
6104 59 20	---- Of artificial fibres	u	*20% or Rs. 110 per piece, which ever is higher	-
6104 59 90	---- Of other fibres	u	*20% or Rs. 110 per piece, which ever is higher	-
	---- <i>Trousers, bib and brace overalls, breeches and shorts</i> :			
6104 61 00	---- Of wool or fine animal hair	u	*20%	-
6104 62 00	---- Of cotton	u	*20%	-
6104 63 00	---- Of synthetic fibres	u	*20%	-
6104 69	---- <i>Of other textile materials</i> :			
6104 69 10	---- Of silk	u	*20%	-
6104 69 20	---- Of artificial fibres	u	*20%	-
6104 69 90	---- Other	u	*20%	-
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED			
6105 10	---- <i>Of cotton</i> :			
6105 10 10	---- Shirts, hand crocheted	u	*20% or Rs. 83 per piece, whichever is higher	-
6105 10 20	---- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	*20% or Rs. 83 per piece, which ever is higher	-
6105 10 90	---- Other	u	*20% or Rs. 83 per piece, whichever is higher	-
6105 20	---- <i>Of man-made fibres</i> :			
6105 20 10	---- Of synthetic fibres	u	*20% or Rs. 83 per piece, whichever is higher	-
6105 20 20	---- Of artificial fibres	u	*20% or Rs. 83 per piece, whichever is higher	-
6105 90	---- <i>Of other textile materials</i> :			
6105 90 10	---- Of silk	u	*20% or Rs. 90 per piece, whichever is higher	-
6105 90 90	---- Other	u	*20% or Rs. 90 per piece, whichever is higher	-
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED			
6106 10 00	---- Of cotton	u	*20% or Rs. 90 per piece, whichever is higher	-
6106 20	---- <i>Of man-made fibres</i> :			
6106 20 10	---- Of synthetic fibres	u	*20% or Rs. 25 per piece,	-

(1)	(2)	(3)	(4)	(5)
6106 20 20	---- Of artificial fibres	u	whichever is higher *20% or Rs. 25 per piece, whichever is higher	-
6106 90	---- <i>Of other textile materials :</i>			
6106 90 10	---- Of silk	u	*20% or Rs. 135 per piece, whichever is higher	-
6106 90 20	---- Of wool or fine animal hair	u	*20% or Rs. 135 per piece, whichever is higher	-
6106 90 90	---- Other	u	*20% or Rs. 135 per piece, whichever is higher	-
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED			
	---- <i>Underpants and briefs :</i>			
6107 11 00	---- Of cotton	u	*20	-
6107 12	---- <i>Of man-made fibres :</i>			
6107 12 10	---- Of synthetic fibres	u	*20% or Rs. 30 per piece, whichever is higher	-
6107 12 20	---- Of artificial fibres	u	*20% or Rs. 30 per piece, whichever is higher	-
6107 19	---- <i>Of other textile materials :</i>			
6107 19 10	---- Of silk	u	*20%	-
6107 19 90	---- Other	u	*20%	-
	---- <i>Night shirts and pyjamas :</i>			
6107 21 00	---- Of cotton	u	*20%	-
6107 22	---- <i>Of man-made fibres :</i>			
6107 22 10	---- Of synthetic fibres	u	*20%	-
6107 22 20	---- Of artificial fibres	u	*20%	-
6107 29	---- <i>Of other textile materials :</i>			
6107 29 10	---- Of silk	u	*20%	-
6107 29 20	---- Of wool or fine animal hair	u	*20%	-
6107 29 90	---- Other	u	*20%	-
	---- <i>Other :</i>			
6107 91	---- <i>Of cotton :</i>			
6107 91 10	---- Gengis (Vests), other than hand crocheted	u	*20%	-
6107 91 90	---- Other	u	*20%	-
6107 99	---- <i>Of other textile materials :</i>			
6107 99 10	---- Of silk	u	*20%	-
6107 99 20	---- Of wool or fine animal hair	u	*20%	-
6107 99 90	---- Other	u	*20%	-

(1)	(2)	(3)	(4)	(5)
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED			
	---- <i>Slips and petticoats :</i>			
6108 11	---- <i>Of man-made fibres :</i>			
6108 11 10	---- Of synthetic fibres	u	*20%	-
6108 11 20	---- Of artificial fibres	u	*20%	-
6108 19	---- <i>Of other textile materials :</i>			
6108 19 10	---- Of silk	u	*20%	-
6108 19 20	---- Of cotton	u	*20%	-
6108 19 90	---- Of other fibres	u	*20%	-
	---- <i>Briefs and panties :</i>			
6108 21 00	---- Of cotton	u	*20% or Rs. 25 per piece, whichever is higher	-
6108 22	---- <i>Of man-made fibres :</i>			
6108 22 10	---- Of synthetic fibres	u	*20% or Rs. 25 per piece, whichever is higher	-
6108 22 20	---- Of artificial fibres	u	*20% or Rs. 25 per piece, whichever is higher	-
6108 29	---- <i>Of other textile materials :</i>			
6108 29 10	---- Of silk	u	*20%	-
6108 29 90	---- Other	u	*20%	-
	--- <i>Night dresses and pyjamas :</i>			
6108 31 00	---- Of cotton	u	*20%	-
6108 32	---- <i>Of man-made fibres :</i>			
6108 32 10	---- Of synthetic fibres	u	*20%	-
6108 32 20	---- Of artificial fibres	u	*20%	-
6108 39	---- <i>Of other textile materials :</i>			
6108 39 10	---- Of silk	u	*10%	-
6108 39 90	---- Other	u	*20%	-
	---- <i>Other :</i>			
6108 91 00	---- Of cotton	u	*20% or Rs. 65 per piece, whichever is higher	-
6108 92	---- <i>Of man-made fibres :</i>			
6108 92 10	---- Of synthetic fibres	u	*20% or Rs. 60 per piece, whichever is higher	-
6108 92 20	---- Of artificial fibres	u	*20% or Rs. 60 per piece, whichever is higher	-
6108 99	---- <i>Of other textile materials :</i>			
6108 99 10	---- Of silk	u	*20%	-
6108 99 20	---- Of wool or fine animal hair	u	*10%	-

(1)	(2)	(3)	(4)	(5)
6108 99 90	---- Of other textile materials	u	*20%	-
6109	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED			
6109 10 00	---- Of cotton	u	*20% or Rs. 45 per piece, whichever is higher	-
6109 90	---- <i>Of other textile materials :</i>			
6109 90 10	----- Of synthetic fibres	u	*20% or Rs. 50 per piece, whichever is higher	-
6109 90 20	----- Of artificial fibres	u	*20% or Rs. 50 per piece, whichever is higher	-
6109 90 30	---- Of silk	u	*20% or Rs. 50 per piece, whichever is higher	-
6109 90 40	---- Of wool or fine animal hair	u	*20% or Rs. 50 per piece, whichever is higher	-
6109 90 90	---- Other	u	*20% or Rs. 50 per piece, whichever is higher	-
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED			
	---- <i>Of wool or fine animal hair :</i>			
6110 11	---- <i>Of wool :</i>			
6110 11 10	----- Jerseys	u	*20% or Rs. 275 per piece, whichever is higher	-
6110 11 20	---- Sweaters and cardigans	u	*20% or Rs. 275 per piece, whichever is higher	-
6110 11 90	---- Other	u	*20% or Rs. 275 per piece, whichever is higher	-
6110 12 00	---- Of Kashmir (cashmere) goats	u	*20% or Rs. 275 per piece, whichever is higher	-
6110 19 00	---- Other	u	*20% or Rs. 275 per piece, whichever is higher	-
6110 20 00	---- Of cotton	u	*20% or Rs. 85 per piece, whichever is higher	-
6110 30	---- <i>Of man-made fibres :</i>			
6110 30 10	----- Of synthetic fibres	u	*20% or Rs. 110 per piece, whichever is higher	-
6110 30 20	----- Of artificial fibres	u	*20% or Rs. 110 per piece, whichever is higher	-
6110 90 00	---- Of other textile materials	u	*20% or Rs. 105 per piece, whichever is higher	-

(1)	(2)	(3)	(4)	(5)
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED			
6111 20 00	---- Of cotton	kg.	*20%	-
6111 30 00	---- Of synthetic fibres	kg.	*20%	-
6111 90	---- <i>Of other textile materials :</i>			
6111 90 10	---- Of silk	kg.	*20%	-
6111 90 20	---- Of artificial fibres	kg.	*20%	-
6111 90 90	---- Other	kg.	*20%	-
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED			
	---- <i>Track suits :</i>			
6112 11 00	---- Of cotton	u	*20%	-
6112 12 00	---- Of synthetic fibres	u	*20%	-
6112 19	---- <i>Of other textile materials :</i>			
6112 19 10	---- Of silk	u	*10%	-
6112 19 20	---- Of wool or fine animal hair	u	*20%	-
6112 19 30	---- Of artificial fibres	u	*20%	-
6112 19 90	---- Other	u	*20%	-
6112 20	---- <i>Ski suits :</i>			
6112 20 10	---- Of silk	kg.	*10%	-
6112 20 20	---- Of wool or fine animal hair	kg.	*20%	-
6112 20 30	---- Of cotton	kg.	*20%	-
6112 20 40	---- Of synthetic fibres	kg.	*20%	-
6112 20 50	---- Of artificial fibres	kg.	*20%	-
6112 20 90	---- Other	kg.	*20%	-
	---- <i>Men's or boys' swimwear :</i>			
6112 31 00	---- Of synthetic fibres	u	*20%	-
6112 39	---- <i>Of other textile materials :</i>			
6112 39 10	---- Of silk	u	*20%	-
6112 39 20	---- Of artificial fibres	u	*20%	-
6112 39 90	---- Other	u	*20%	-
	---- <i>Women's or girls' swimwear :</i>			
6112 41 00	---- Of synthetic fibre	u	*20%	-
6112 49	---- <i>Of other textile materials :</i>			
6112 49 10	---- Of silk	u	*10%	-
6112 49 20	---- Of artificial fibres	u	*20%	-
6112 49 90	---- Other	u	*20%	-
6113 00 00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907	kg.	*20%	-

(1)	(2)	(3)	(4)	(5)
6114	OTHER GARMENTS, KNITTED OR CROCHETED			
6114 20 00	---- Of cotton	kg.	*20%	-
6114 30	---- <i>Of man-made fibres :</i>			
6114 30 10	---- Of synthetic fibres	kg.	*20%	-
6114 30 20	---- Of artificial fibres	kg.	*20%	-
6114 90	---- <i>Of other textile materials :</i>			
6114 90 10	---- Of silk	kg.	*20%	-
6114 90 90	---- Other	kg.	*20%	-
6115	PANTYHOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED			
6115 10 00	- graduated compression hosiery for example, (stockings for varicose veins)	u	*20%	-
	- <i>#Other panty hose and tights :</i>			
6115 21 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	u	*20%	-
6115 22 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex or more	u	*20%	-
6115 29	-- Of other textile materials:			
6115 29 10	--- Of silk	u	*20%	-
6115 29 20	--- Of wool or fine animal hair	u	*20%	-
6115 29 30	--- Of artificial fibres	u	*20%	-
6115 29 90	--- Other	u	*20%	-
6115 30 00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	*20%	-
	- Other:			
6115 94 00	-- Of wool or fine animal hair	pa	*20%	-
6115 95 00	-- Of cotton	pa	*20%	-
6115 96 00	-- Of synthetic fibres	pa	*20%	-
6115 99	---- <i>Of other textile materials :</i>			

(1)	(2)	(3)	(4)	(5)
6115 99 10	---- Of artificial fibres	pa	**20%	-
6115 99 90	---- Other	pa	**20%	-
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED			
6116 10 00	---- *Impregnated, coated, covered or laminated with plastics or rubber	pa	**20%	-
	---- <i>Other :</i>			
6116 91 00	---- Of wool or fine animal hair	pa	**20%	-
6116 92 00	---- Of cotton	pa	**20%	-
6116 93 00	---- Of synthetic fibres	pa	**20%	-
6116 99	---- <i>Of other textile materials :</i>			
6116 99 10	---- Of artificial fibres	pa	**20%	-
6116 99 90	---- Other	pa	**20%	-
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES			
6117 10	---- <i>Shawls, scarves, mufflers, mantillas, veils and the like :</i>			
6117 10 10	---- Of silk	u	**20%	-
6117 10 20	---- Of wool	u	**20%	-
6117 10 30	---- Of cotton	u	**20%	-
6117 10 40	---- Of man-made fibres	u	**20%	-
6117 10 90	---- Other	u	**20%	-
6117 80	---- <i>Other accessories :</i>			
6117 80 10	---- Of silk	u	**20%	-
6117 80 20	---- Of wool	u	**20%	-
6117 80 30	---- Of cotton	u	**20%	-
6117 80 40	---- Of man-made fibres	u	**20%	-
6117 80 90	---- Other	u	**20%	-
6117 90 00	---- Parts	kg.	**20%	-

Exemption to fabrics (including interlining) imported into India against a valid Special Advance Authorisation issued by the Regional Authority in terms of paragraph 4.04A of the Foreign Trade Policy:

[Notfn. No. 45/16-Cus., dt. 13.8. 2016 as amended by 26/17, 79/17, 35/18, 66/18, 8/19, 18/2020, 23/21, 19/22, 37/22].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts fabrics (including interlining) imported into India against a valid Special Advance Authorisation (hereinafter referred to as the said authorisation) issued by the Regional Authority in terms of paragraph 4.04A of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the Customs Tariff Act, subject to the following conditions, namely :-

- (i) that the said authorisation is produced before the proper officer at the time of clearance for debit;
- (ii) that the said authorisation is meant for import of fabric only and bears,-
 - (a) the name and address of the importer and the supporting manufacturer in cases where the authorisation has been issued to a merchant exporter; and
 - (b) the description and other specifications of the fabrics to be imported and the description, quantity and value of exports of the product falling under Chapter 61 or 62 of the said First Schedule to the Customs Tariff Act;
- (iii) that the fabrics imported corresponds to the description and other specifications (where applicable) mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;
- (iv) that the importer at the time of clearance of the imported fabric executes a bond with such surety or security and in such Form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent. per annum from the date of clearance of the said materials:

Provided that in relation to the said authorisation issued to a merchant exporter, the bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification;

(v) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No.16/2015 - Customs dated 01.04.2015 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may, by special order or a public notice and subject to

such conditions as may be specified by him, permit import and export through any other Sea-port, Airport, Inland Container Depot or through a Land Customs Station within his jurisdiction;

(vi) that the export is made subject to pre-import condition on the fabrics in terms of notified Standard Input Output Norms (SION) or under prior fixation of norms for fabric only;

(vii) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority through physical exports of products (in which the pre-imported fabric is physically incorporated) falling under Chapter 61 or 62 of the First Schedule to the Customs Tariff Act manufactured in India which are specified in the said authorisation;

(viii) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(ix) that the said authorisation shall not be transferred and the said fabrics shall not be transferred or sold;

Provided that the said fabrics may be transferred to a job worker for processing subject to complying the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

Provided further that, no such transfer for purposes of job work shall be effected to the units located in areas eligible for area based exemptions from the levy of excise duty in terms of notification Nos. 32/1999-Central Excise dated 08.07.1999, 33/1999-Central Excise dated 08.07.1999, 39/2001-Central Excise dated 31.07.2001, 56/2002- Central Excise dated 14.11.2002, 57/2002- Central Excise dated 14.11.2002, 49/2003-Central Excise dated 10.06.2003, 50/2003- Central Excise dated 10.06.2003, 56/2003- Central Excise dated 25.06.2003, 71/03- Central Excise dated 09.09.2003, 8/2004- Central Excise dated 21.01.2004 and 20/2007-Central Excise dated 25.04.2007.

(xii) Omitted

2. Where the fabrics are found defective or unfit for use, the said fabrics may be re-exported back to the foreign supplier within six months from the date of clearance of the said fabrics or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow:

Provided that at the time of re-export, the fabrics are identified as the same fabric which was imported to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

Explanation, - For the purposes of this notification,-

(I) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, published by the Government of India in the Ministry of Commerce and Industry issued vide notification No. 01/2015-2020, dated the 1st April 2015 as amended from time to time;

(II) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant an authorisation under the said Act.

3. This notification shall come into force on the 1st day of September 2016.

Exemption to the Goods as specified below:**[Notfn. No. 27/23-Cus., dt. 01.04.2023**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts fabrics (including interlining) imported into India against a valid Special Advance Authorisation (hereinafter referred to as the said authorisation) issued by the Regional Authority in terms of paragraph 4.04A of the Foreign Trade Policy from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section(7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A of the Customs Tariff Act, subject to the following conditions, namely :-

(i) that the said authorisation is produced before the proper officer at the time of clearance for debit;

(ii) that the said authorisation is meant for import of fabric only and bears,-

(a) the name and address of the importer and the supporting manufacturer in cases where the authorisation has been issued to a merchant exporter; and

(b) the description and other specifications of the fabrics to be imported and the description, quantity and value of exports of the product falling under Chapter 61 or 62 of the said First Schedule to the Customs Tariff Act;

(iii) that the fabrics imported corresponds to the description and other specifications (where applicable) mentioned in the authorisation and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorisation;

(iv) that the importer at the time of clearance of the imported fabric executes a bond with such surety or security and in such Form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen per cent. per annum from the date of clearance of the said materials:

Provided that in relation to the said authorisation issued to a merchant exporter, the bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this notification;

(v) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as specified in the Table 2 annexed to the Notification No. 26/2023-Customs dated 1st April, 2023 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005): Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other

Seaport, Airport, Inland Container Depot or through a Land Customs Station within his jurisdiction;

(vi) that the export is made subject to pre-import condition on the fabrics in terms of notified Standard Input Output Norms (SION) or under prior fixation of norms or on the basis of self declaration as per para 4.04A(ii) of Foreign Trade Policy for fabric only;

(vii) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority through physical exports of products (in which the preimported fabric is physically incorporated) falling under Chapter 61 or 62 of the First Schedule to the Customs Tariff Act manufactured in India which are specified in the said authorisation;

(viii) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

(ix) that the said authorisation shall not be transferred and the said fabrics shall not be transferred or sold; Provided that the said fabrics may be transferred to a job worker for processing subject to complying the conditions specified in the relevant goods and services tax provisions permitting transfer of materials for job work;

2. Where the fabrics are found defective or unfit for use, the said fabrics may be re-exported back to the foreign supplier within six months from the date of clearance of the said fabrics or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow: Provided that at the time of re-export, the fabrics are identified as the same fabric which was imported to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

Explanation, – For the purposes of this notification,-

(I) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, published by the Government of India in the Ministry of Commerce and Industry, vide notification No. 01/2023, dated the 31st March, 2023;

(II) "Regional Authority" means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant an authorisation under the said Act.

