

## Chapter 57

### Carpets and other textile floor coverings

**Notes.**

1.- For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2.-This Chapter does not cover floor covering underlays.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>57.01</b>		<b>Carpets and other textile floor coverings, knotted, whether or not made up.</b>																		
	5701.10.00	- Of wool or fine animal hair	m <sup>2</sup>		9% or Rs. 750/- per m <sup>2</sup>				Free	Free		5% or Rs. 415/- per m <sup>2</sup>	4.5% or Rs. 375/- per m <sup>2</sup>	10% or Rs. 830/- per m <sup>2</sup>	15%	7.5%	2%	25% or Rs.50/= per kg		
	5701.90.00	- Of other textile materials :																		
	5701.90.10	--- Coir carpets and rugs	m <sup>2</sup> & u		7.5% or Rs. 110/- per m <sup>2</sup>				Free	Free		5% or Rs. 75/- per m <sup>2</sup>	4.5% or Rs. 70/- per m <sup>2</sup>	10% or Rs. 150/- per m <sup>2</sup>	15%	7.5%	2%	25% or Rs.50/= per kg		
	5701.90.20	--- Jute carpets	m <sup>2</sup>		7.5% or Rs. 110/- per m <sup>2</sup>				Free	Free		5% or Rs. 75/- per m <sup>2</sup>	4.5% or Rs. 70/- per m <sup>2</sup>	10% or Rs. 150/- per m <sup>2</sup>	15%	7.5%	2%	25% or Rs.50/= per kg		
	5701.90.90	--- Other	m <sup>2</sup>		7.5% or Rs. 30/- per m <sup>2</sup>				Free	Free		5% or Rs. 20/- per m <sup>2</sup>	4.5% or Rs. 20/- per m <sup>2</sup>	10% or Rs. 40/- per m <sup>2</sup>	15%	7.5%	2%	25% or Rs.50/= per kg		
<b>57.02</b>		<b>Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</b>																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
	5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand- woven rugs	m <sup>2</sup>						Free	Free		5% or Rs. 90/- per m <sup>2</sup>	4.5% or Rs. 90/- per m <sup>2</sup>	10% or Rs. 180/- per m <sup>2</sup>	15%	7.5%	2%			
	5702.20.00	- Floor coverings of coconut fibres (coir) :													15%		2%			
	5702.20.10	--- Mats and rugs	m <sup>2</sup> & u						Free	Free		5% or Rs. 30/- per m <sup>2</sup>	4.5% or Rs. 30/- per m <sup>2</sup>	10% or Rs. 60/- per m <sup>2</sup>	15%	7.5%	2%	25% or Rs.50/= per kg		
	5702.20.20	--- Mattings	m <sup>2</sup>						Free	Free		5%	4.5%	10%	15%	7.5%	2%			
	5702.20.90	--- Other	m <sup>2</sup>						Free	Free		5% or Rs. 30/- per m <sup>2</sup>	4.5% or Rs. 30/- per m <sup>2</sup>	10% or Rs. 60/- per m <sup>2</sup>	15%	7.5%	2%			
		- Other, of pile construction, not made up :													15%		2%			
	5702.31.00	-- Of wool or fine animal hair	m <sup>2</sup>						Free	Free		5% or Rs. 450/- per m <sup>2</sup>	4.5% or Rs. 450/- per m <sup>2</sup>	10% or Rs. 900/- per m <sup>2</sup>	15%	7.5%	2%			
	5702.32.00	-- Of man-made textile materials	m <sup>2</sup>						Free	Free		5%	4.5%	10%	15%	7.5%	2%			
	5702.39.00	-- Of other textile materials :																		
	5702.39.10	--- Jute carpets	m <sup>2</sup>						Free	Free		5%	4.5%	10%	15%	Ex	2%			
	5702.39.90	--- Other	m <sup>2</sup>						Free	Free		5% or Rs. 15/- per m <sup>2</sup>	4.5% or Rs. 15/- per m <sup>2</sup>	10% or Rs. 25/- per m <sup>2</sup>	15%	7.5%	2%			
		- Other, of pile construction, made up :													15%		2%			
	5702.41.00	-- Of wool or fine animal hair	m <sup>2</sup>						Free	Free		5% or Rs. 1100/- per m <sup>2</sup>	4.5% or Rs. 1100/- per m <sup>2</sup>	10% or Rs. 2150/- per m <sup>2</sup>	15%	7.5%	2%			
	5702.42.00	-- Of man-made textile materials	m <sup>2</sup>						Free	Free		5% or Rs. 365/- per m <sup>2</sup>	4.5% or Rs. 365/- per m <sup>2</sup>	10% or Rs. 750/- per m <sup>2</sup>	15%	Ex	2%			
	5702.49.00	-- Of other textile materials	m <sup>2</sup>						Free	Free		5% or Rs. 20/- per m <sup>2</sup>	4.5% or Rs. 20/- per m <sup>2</sup>	10% or Rs. 40/- per m <sup>2</sup>	15%	7.5%	2%			
	5702.50.00	- Other, not of pile construction, not made up :																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								SG
	5702.50.10	--- Of wool or fine animal hair	m <sup>2</sup>						Free	Free		5%	4.5%		10%	15%	7.5%	2%			
	5702.50.20	--- Of man-made textile materials	m <sup>2</sup>						Free	Free		5%	4.5%		10%	15%	Ex	2%			
	5702.50.90	--- Of other textile materials	m <sup>2</sup>		7.5% or Rs. 60/- per m <sup>2</sup>				Free	Free		5% or Rs. 40/- per m <sup>2</sup>	4.5% or Rs. 40/- per m <sup>2</sup>		10% or Rs. 75/- per m <sup>2</sup>	15%	Ex	2%			
		- Other, not of pile construction, made up :																			
	5702.91.00	-- Of wool or fine animal hair	m <sup>2</sup>						Free	Free		5%	4.5%		10%	15%	7.5%	2%			
	5702.92.00	-- Of man-made textile materials	m <sup>2</sup>						Free	Free		5%	4.5%		10%	15%	7.5%	2%			
	5702.99.00	-- Of other textile materials	m <sup>2</sup>		7.5% or Rs. 120/- per m <sup>2</sup>				Free	Free		5% or Rs. 75/- per m <sup>2</sup>	4.5% or Rs. 75/- per m <sup>2</sup>		10% or Rs. 150/- per m <sup>2</sup>	15%	Ex	2%			
<b>57.03</b>		<b>Carpets and other textile floor coverings, tufted, whether or not made up.</b>																			
	5703.10.00	- Of wool or fine animal hair	m <sup>2</sup>		9% or Rs. 675/- per m <sup>2</sup>				Free	Free		5% or Rs. 375/- per m <sup>2</sup>	4.5% or Rs. 375/- per m <sup>2</sup>		10% or Rs. 750/- per m <sup>2</sup>	15%	7.5%	2%			
	5703.20.00	- Of nylon or other polyamides	m <sup>2</sup>						Free	Free		5% or Rs. 45/- per m <sup>2</sup>	4.5% or Rs. 45/- per m <sup>2</sup>		10% or Rs. 85/- per m <sup>2</sup>	15%	7.5%	2%			
	5703.30.00	- Of other man-made textile materials	m <sup>2</sup>		9% or Rs. 70/- per m <sup>2</sup>				Free	Free		5% or Rs. 40/- per m <sup>2</sup>	4.5% or Rs. 40/- per m <sup>2</sup>		10% or Rs. 80/- per m <sup>2</sup>	15%	7.5%	2%			
	5703.90.00	- Of other textile materials :																			
	5703.90.10	--- Jute carpets	m <sup>2</sup>		9% or Rs. 240/- per m <sup>2</sup>				Free	Free		5% or Rs. 130/- per m <sup>2</sup>	4.5% or Rs. 130/- per m <sup>2</sup>		10% or Rs. 260/- per m <sup>2</sup>	15%	7.5%	2%			
	5703.90.90	--- Other	m <sup>2</sup>		9% or Rs. 20/- per m <sup>2</sup>				Free	Free		5% or Rs. 15/- per m <sup>2</sup>	4.5% or Rs. 15/- per m <sup>2</sup>		10% or Rs. 25/- per m <sup>2</sup>	15%	7.5%	2%			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD							
<b>57.04</b>		<b>Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</b>																		
	5704.10.00	- Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	m <sup>2</sup>					Free	Free		5%	4.5%		10%	15%	7.5%	2%			
	5704.20.00	- Tiles, having a maximum surface area exceeding 0.3 m <sup>2</sup> but not exceeding 1m <sup>2</sup>	m <sup>2</sup>					Free	Free		5% or Rs. 20/- per m <sup>2</sup>	4.5% or Rs. 20/- per m <sup>2</sup>		10% or Rs. 40/- per m <sup>2</sup>	15%	7.5%	2%			
	5704.90.00	- Other :																		
	5704.90.10	--- Jute carpets	m <sup>2</sup>					Free	Free		5% or Rs. 20/- per m <sup>2</sup>	4.5% or Rs. 20/- per m <sup>2</sup>		10% or Rs. 40/- per m <sup>2</sup>	15%	Ex	2%			
	5704.90.90	--- Other	m <sup>2</sup>					Free	Free		5% or Rs. 20/- per m <sup>2</sup>	4.5% or Rs. 20/- per m <sup>2</sup>		10% or Rs. 40/- per m <sup>2</sup>	15%	7.5%	2%			
<b>57.05</b>	5705.00.00	<b>Other carpets and other textile floor coverings, whether or not made up.</b>	m <sup>2</sup>					Free	Free		5% or Rs. 5/- per m <sup>2</sup>	4.5% or Rs. 5/- per m <sup>2</sup>		10% or Rs. 10/- per m <sup>2</sup>	15%	7.5%	2%	10%		