

**Chapter 58**

**Special woven fabrics; tufted textile fabrics;  
lace; tapestries; trimmings; embroidery**

**Notes.**

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF							
<b>58.01</b>		<b>Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.</b>																	
	5801.10.00	- Of wool or fine animal hair	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
		- Of cotton :																	
	5801.21.00	-- Uncut weft pile fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
	5801.22.00	-- Cut corduroy	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
	5801.23.00	-- Other weft pile fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
	5801.26.00	-- Chenille fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
	5801.27.00	-- Warp pile fabrics	kg						Free	Free		Free		Free	Ex	Ex	2%	Rs.100/= per kg	
		- Of man-made fibres :																	
	5801.31.00	-- Uncut weft pile fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
	5801.32.00	-- Cut corduroy	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	
	5801.33.00	-- Other weft pile fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD								
	5801.36.00	-- Chenille fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5801.37.00	-- Warp pile fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5801.90.00	- Of other textile materials	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
<b>58.02</b>		<b>Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>																			
		- Terry toweling and similar woven terry fabrics, of cotton :																			
	5802.11.00	-- Unbleached	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.75/= per kg			
	5802.19.00	-- Other	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.50/= per kg			
	5802.20.00	- Terry toweling and similar woven terry fabrics, of other textile materials	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5802.30.00	- Tufted textile fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
<b>58.03</b>	5803.00.00	<b>Gauze, other than narrow fabrics of heading 58.06.</b>	kg											10% or Rs. 150/- per kg	15%	7.50%	2%	Rs.100/= per kg			
<b>58.04</b>		<b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 (+).</b>																			
	5804.10.00	- Tulles and other net fabrics :																			
		--- Knotted netting :																			
	5804.10.11	---- Of monofilament	kg	L					Free	Free		5% or Rs. 100/- per kg	5% or Rs. 100/- per kg	10% or Rs. 200/- per kg	15%	7.50%	2%	Rs.50/= per kg			
	5804.10.19	---- Other	kg						Free	Free		5%	4.50%	Free	15%	7.50%	2%	Rs.200/= per kg			
	5804.10.90	--- Other	kg						Free	Free		5% or Rs. 45/- per kg	4.5% or Rs. 45/- per kg	10% or Rs. 90/- per kg	15%	7.50%	2%	Rs.50/= per kg			
		- Mechanically made lace :																			
	5804.21.00	-- Of man-made fibres	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5804.29.00	-- Of other textile materials	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5804.30.00	- Hand-made lace	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
58.05	5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
58.06		Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).																			
	5806.10.00	- Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5806.20.00	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
		- Other woven fabrics :												Ex		Ex					
	5806.31.00	-- Of cotton	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5806.32.00	-- Of man-made fibres	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5806.39.00	-- Of other textile materials	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
	5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
58.07		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.																			
	5807.10.00	- Woven	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
	5807.90.00	- Other	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.																			
	5808.10.00	- Braids in the piece	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
	5808.90.00	- Other	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	NBT	Cess	Excise (S.P.L)	SCL		
					AP	AD	BN	GT	IN	PK	SA	SF								SD	
58.09	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			
58.1		Embroidery in the piece, in strips or in motifs (+).																			
	5810.10.00	- Embroidery without visible ground	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
		- Other embroidery :													15%	7.50%	2%				
	5810.91.00	-- Of cotton	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
	5810.92.00	-- Of man-made fibres	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
	5810.99.00	-- Of other textile materials	kg						Free	Free		Free		Free	15%	7.50%	2%	Rs.50/= per kg			
58.11	5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	kg						Free	Free		Free		Free	Ex	Ex	Ex	Rs.100/= per kg			