

## Chapter 62

### Articles of apparel and clothing accessories, not knitted or crocheted

#### Notes.

1.- This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2.- This Chapter does not cover :

- (a) Worn clothing or other worn articles of heading 63.09; or
- (b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 62.03 and 62.04 :

(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 :

- 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

- 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 nor 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 :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- 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;

- 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 62.07 or 62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising :

- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

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)

- 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 track suits or ski suits, of heading 62.11.

4.- For the purposes of heading 62.09 :

- (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 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5.- Garments which are, *prima facie*, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6.- For the purposes of heading 62.11, "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 (crosscountry 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 :

- 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
- 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.

7.- Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8.- 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.

9.- Articles of this Chapter may be made of metal thread.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>62.01</b>		<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.</b>																		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :																		
	6201.11.00	-- Of wool or fine animal hair	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6201.12.00	-- Of cotton	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6201.13.00	-- Of man-made fibres	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6201.19.00	-- Of other textile materials	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Other :																		
	6201.91.00	-- Of wool or fine animal hair	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6201.92.00	-- Of cotton	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6201.93.00	-- Of man-made fibres	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6201.99.00	-- Of other textile materials	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
62.02		<b>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.</b>																		
		- Overcoats, raincoats, car-coats, capes, cloaks and similar articles :																		
	6202.11.00	-- Of wool or fine animal hair	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6202.12.00	-- Of cotton	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6202.13.00	-- Of man-made fibres	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6202.19.00	-- Of other textile materials	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Other :																		
	6202.91.00	-- Of wool or fine animal hair	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6202.92.00	-- Of cotton	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6202.93.00	-- Of man-made fibres	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6202.99.00	-- Of other textile materials	u					Free	Free		Free	4.5%		Free	8%	Ex	15% or RS.200/= per unit			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).																		
		- Suits :																		
	6203.11.00	-- Of wool or fine animal hair	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.12.00	-- Of synthetic fibres	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.19.00	-- Of other textile materials	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Ensembles :																		
	6203.22.00	-- Of cotton	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.23.00	-- Of synthetic fibres	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.29.00	-- Of other textile materials	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Jackets and blazers :																		
	6203.31.00	-- Of wool or fine animal hair	u					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.32.00	-- Of cotton	u			Free		Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.33.00	-- Of synthetic fibres	u			Free		Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	6203.39.00	-- Of other textile materials	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Trousers, bib and brace overalls, breeches and shorts :																			
	6203.41.00	-- Of wool or fine animal hair	u					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.42.00	-- Of cotton	u			Free		Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.43.00	-- Of synthetic fibres	u			Free		Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6203.49.00	-- Of other textile materials	u			Free		Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
<b>62.04</b>		<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>																			
		- Suits :																			
	6204.11.00	-- Of wool or fine animal hair	u					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.12.00	-- Of cotton	u					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.13.00	-- Of synthetic fibres	u					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	6204.19.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Ensembles :																			
	6204.21.00	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.22.00	-- Of cotton	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.23.00	-- Of synthetic fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.29.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Jackets and blazers :																			
	6204.31.00	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.32.00	-- Of cotton	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.33.00	-- Of synthetic fibres	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6204.39.00	-- Of other textile materials	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Dresses :																			
	6204.41.00	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	6204.42.00	-- Of cotton	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.43.00	-- Of synthetic fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.44.00	-- Of artificial fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.49.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
		- Skirts and divided skirts :																		
	6204.51.00	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.52.00	-- Of cotton	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.53.00	-- Of synthetic fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.59.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
		- Trousers, bib and brace overalls, breeches and shorts :																		
	6204.61.00	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6204.62.00	-- Of cotton	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD						
	6204.63.00	-- Of synthetic fibres	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
	6204.69.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
<b>62.05</b>		<b>Men's or boys' shirts.</b>																	
	6205.20.00	- Of cotton	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
	6205.30.00	- Of man-made fibres	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
	6205.90.00	- Of other textile materials :																	
	6205.90.10	--- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
	6205.90.90	--- Other	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
<b>62.06</b>		<b>Women's or girls' blouses, shirts and shirt-blouses.</b>																	
	6206.10.00	- Of silk or silk waste	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
	6206.20.00	- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	
	6206.30.00	- Of cotton	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit	

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	SCL	
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	6206.40.00	- Of man-made fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6206.90.00	- Of other textile materials	u			Free			Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
<b>62.07</b>		<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.</b>																		
		- Underpants and briefs :																		
	6207.11.00	-- Of cotton	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6207.19.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
		- Nightshirts and pyjamas :																		
	6207.21.00	-- Of cotton	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6207.22.00	-- Of man-made fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6207.29.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
		- Other :																		
	6207.91.00	-- Of cotton	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		
	6207.99.00	-- Of other textile materials	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>62.08</b>		<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.</b>																		
		- Slips and petticoats :																		
	6208.11.00	-- Of man-made fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
	6208.19.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
		- Night dresses and pyjamas :																		
	6208.21.00	-- Of cotton	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
	6208.22.00	-- Of man-made fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
	6208.29.00	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
		Other :																		
	6208.91.00	-- Of cotton	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg		
	6208.92.00	-- Of man-made fibres	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg		
	6208.99.00	-- Of other textile materials	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg		
<b>62.09</b>		<b>Babies' garments and clothing accessories.</b>																		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG	
	6209.20.00	- Of cotton	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg			
	6209.30.00	- Of synthetic fibres	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg			
	6209.90.00	- Of other textile materials	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg			
<b>62.10</b>		<b>Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.</b>																			
	6210.10.00	- Of fabrics of heading 56.02 or 56.03	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6210.40.00	- Other men's or boys' garments	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6210.50.00	- Other women's or girls' garments	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
<b>62.11</b>		<b>Track suits, ski suits and swimwear; other garments.</b>																			
		- Swimwear :																			
	6211.11.00	-- Men's or boys'	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
	6211.12.00	-- Women's or girls'	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	6211.20.00	- Ski suits	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per unit			
		- Other garments, men's or boys' :																			
	6211.32.00	-- Of cotton	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.33.00	-- Of man-made fibres	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.39.00	-- Of other textile materials	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
		- Other garments, women's or girls' :																			
	6211.42.00	-- Of cotton :																			
	6211.42.10	--- Sarees	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.42.90	--- Other	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.43.00	-- Of man-made fibres :																			
	6211.43.10	--- Sarees	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.43.90	--- Other	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.49.00	-- Of other textile materials :																			
	6211.49.10	--- Sarees	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
	6211.49.90	--- Other	kg					Free	Free			5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg			
<b>62.12</b>		<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b>																			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
	6212.10.00	- Brassieres	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg		
	6212.20.00	- Girdles and panty-girdles	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg		
	6212.30.00	- Corselettes	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg		
	6212.90.00	- Other	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg		
<b>62.13</b>		<b>Handkerchiefs.</b>																		
	6213.20.00	- Of cotton	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg		
	6213.90.00	- Of other textile materials	kg						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.200/= per kg		
<b>62.14</b>		<b>Shawls, scarves, mufflers, mantillas, veils and the like.</b>																		
	6214.10.00	- Of silk or silk waste	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
	6214.20.00	- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
	6214.30.00	- Of synthetic fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		
	6214.40.00	- Of artificial fibres	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.L)	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD							SG		
	6214.90.00	- Of other textile materials	u						Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per unit				
<b>62.15</b>		<b>Ties, bow ties and cravats.</b>																				
	6215.10.00	- Of silk or silk waste	kg					Free	Free		4%	1.5%	Free	Free	8%	10.00%						
	6215.20.00	- Of man-made fibres	kg					Free	Free		4%	1.5%	Free	Free	8%	10.00%						
	6215.90.00	- Of other textile materials	kg					Free	Free		4%	1.5%	Free	Free	8%	10.00%						
<b>62.16</b>	6216.00.00	<b>Gloves, mittens and mitts.</b>	kg					Free	Free		5%	4.5%		Free	8%	Ex	15% or RS.150/= per kg					
<b>62.17</b>		<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.</b>																				
	6217.10.00	- Accessories	kg					Free	Free		Free		Free	Free	8%	10.00%						
	6217.90.00	- Parts	kg					Free	Free		Free		Free	Free	8%	10.00%						