

## Chapter 52

### Cotton

#### Subheading Note.

- 1.- For the purposes of subheadings 5209.42 and 5211.42, the expression "denim" means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

| HS Hdg.      | HS Code        | DESCRIPTION   | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl. Prv.)<br>Levy | S<br>C<br>L |
|--------------|----------------|---|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
|              |                |   |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD           |             |             |             |      |                               |             |
| <b>52.01</b> | <b>5201.00</b> | <b>Cotton, not carded or combed :</b>                               |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              | 5201.00.10     | --- Bleached  |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|              | 5201.00.90     | --- Other   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
| <b>52.02</b> |                | <b>Cotton waste (including yarn waste and garnetted stock).</b>     |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              | 5202.10        | - Yarn waste (including thread waste)                               | L           | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | 15%         | 7.5%        | 2%   |                               |             |
|              |                | - Other :   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              | 5202.91        | -- Garnetted stock  | L           | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | 15%         | 7.5%        | 2%   |                               |             |
|              | 5202.99        | -- Other  | L           | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | 15%         | 7.5%        | 2%   |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
| <b>52.03</b> | <b>5203.00</b> | <b>Cotton, carded or combed :</b>                                   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              | 5203.00.10     | --- Bleached  |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|              | 5203.00.90     | --- Other   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
| <b>52.04</b> |                | <b>Cotton sewing thread, whether or not put up for retail sale.</b> |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|              |                |   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |

| HS Hdg.      | HS Code | DESCRIPTION  | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |  |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              |         | - Not put up for retail sale :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5204.11 | -- Containing 85% or more by weight of cotton  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | 15%   | 7.5%  | 2%   |                         |       |
|              | 5204.19 | -- Other   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | 15%   | 7.5%  | 2%   |                         |       |
|              | 5204.20 | - Put up for retail sale   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | 15%   | 7.5%  | 2%   |                         |       |
|              |         |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.05</b> |         | <b>Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.</b>                 |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         | - Single yarn, of uncombed fibres :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5205.11 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5205.12 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5205.13 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5205.14 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5205.15 | -- Measuring less than 125 decitex (exceeding 80 metric number)  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              |         | - Single yarn, of combed fibres :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5205.21 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5205.22 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |

| HS Hdg. | HS Code | DESCRIPTION  | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl. Prv.)<br>Levy | S<br>C<br>L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
|         |         |  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD           |             |             |             |      |                               |             |
|         | 5205.23 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)                                 |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.24 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)                                    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.26 | -- Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)                                    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.27 | -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)                                 |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.28 | -- Measuring less than 83.33 decitex (exceeding 120 metric number)   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         |         | - Multiple (folded) or cabled yarn, of uncombed fibres :   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|         | 5205.31 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.32 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.33 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.34 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |

| HS Hdg. | HS Code | DESCRIPTION  | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl. Prv.)<br>Levy | S<br>C<br>L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
|         |         |  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD           |             |             |             |      |                               |             |
|         | 5205.35 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         |         | - Multiple (folded) or cabled yarn, of combed fibres :   |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|         | 5205.41 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.42 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.43 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.44 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.46 | -- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.47 | -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5205.48 | -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         |         |  |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |

| HS Hdg. | HS Code | DESCRIPTION  | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl. Prv.)<br>Levy | S<br>C<br>L |
|---------|---------|--|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
|         |         |  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD           |             |             |             |      |                               |             |
| 52.06   |         | <b>Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.</b>               |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|         |         | - Single yarn, of uncombed fibres :  |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|         | 5206.11 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.12 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.13 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.14 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.15 | -- Measuring less than 125 decitex (exceeding 80 metric number)  |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         |         | - Single yarn, of combed fibres :  |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |
|         | 5206.21 | -- Measuring 714.29 decitex or more (not exceeding 14 metric number)   |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.22 | -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.23 | -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |
|         | 5206.24 | -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)    |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   |                               |             |

| HS Hdg. | HS Code | DESCRIPTION  | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      |    | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|---------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|----|-----------|-------|-------|-------|------|-------------------------|-------|
|         |         |  |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD |           |       |       |       |      |                         |       |
|         | 5206.25 | -- Measuring less than 125 decitex (exceeding 80 metric number)  |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         |         | - Multiple (folded) or cabled yarn, of uncombed fibres :   |       |      |                   |    |    |    |      |      |    |      |    |           |       |       |       |      |                         |       |
|         | 5206.31 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         | 5206.32 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         | 5206.33 | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         | 5206.34 | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         | 5206.35 | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         |         | - Multiple (folded) or cabled yarn, of combed fibres :   |       |      |                   |    |    |    |      |      |    |      |    |           |       |       |       |      |                         |       |
|         | 5206.41 | -- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)   |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |
|         | 5206.42 | -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) |       | kg   |                   |    |    |    | Free | Free |    | Free |    | Free      | Ex    | Ex    | Ex    |      |                         |       |

| HS Hdg.      | HS Code    | DESCRIPTION  | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|------------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |            |  |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              | 5206.43    | -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5206.44    | -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)    |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5206.45    | -- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              |            |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.07</b> |            | <b>Cotton yarn (other than sewing thread) put up for retail sale.</b>  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |            |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5207.10    | - Containing 85% or more by weight of cotton   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | 15%   | 7.5%  | 2%   |                         |       |
|              | 5207.90    | - Other  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | 15%   | 7.5%  | 2%   |                         |       |
|              |            |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.08</b> |            | <b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².</b>   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |            |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |            | - Unbleached :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5208.11    | -- Plain weave, weighing not more than 100 g/m² :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5208.11.10 | --- Plain weave, weighing not more than 50 g/m²  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   |                         |       |
|              | 5208.11.90 | --- Other  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5208.12    | -- Plain weave, weighing more than 100 g/m²  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |

| HS Hdg. | HS Code | DESCRIPTION   | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|---------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|         |         |   |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|         | 5208.13 | -- 3-thread or 4-thread twill, including cross twill        |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|         | 5208.19 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|         |         | - Bleached :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|         | 5208.21 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.22 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>     |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.23 | -- 3-thread or 4-thread twill, including cross twill        |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.29 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         |         | - Dyed :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|         | 5208.31 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.32 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>     |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.33 | -- 3-thread or 4-thread twill, including cross twill        |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.39 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         |         | - Of yarns of different colours :                           |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|         | 5208.41 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.42 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>     |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.43 | -- 3-thread or 4-thread twill, including cross twill        |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         | 5208.49 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|         |         | - Printed :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|         | 5208.51 | -- Plain weave, weighing not more than 100 g/m <sup>2</sup> |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |



| HS Hdg.      | HS Code | DESCRIPTION   | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |   |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              | 5208.52 | -- Plain weave, weighing more than 100 g/m <sup>2</sup>   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5208.59 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         |   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.09</b> |         | <b>Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m<sup>2</sup>.</b> |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         |   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         | - Unbleached :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5209.11 | -- Plain weave  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5209.12 | -- 3-thread or 4-thread twill, including cross twill  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5209.19 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              |         | - Bleached :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5209.21 | -- Plain weave  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.22 | -- 3-thread or 4-thread twill, including cross twill  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.29 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Dyed :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5209.31 | -- Plain weave  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.32 | -- 3-thread or 4-thread twill, including cross twill  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.39 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Of yarns of different colours :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5209.41 | -- Plain weave  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |

| HS Hdg.      | HS Code | DESCRIPTION  | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |  |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              | 5209.42 | -- Denim   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.43 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.49 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Printed :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5209.51 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.52 | -- 3-thread or 4-thread twill, including cross twill   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5209.59 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.10</b> |         | <b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m<sup>2</sup>.</b> |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         | - Unbleached :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5210.11 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5210.19 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              |         | - Bleached :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5210.21 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5210.29 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Dyed :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5210.31 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5210.32 | -- 3-thread or 4-thread twill, including cross twill   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |

| HS Hdg.      | HS Code | DESCRIPTION  | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|---------|--|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |  |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              | 5210.39 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Of yarns of different colours :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5210.41 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5210.49 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Printed :  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5210.51 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5210.59 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.11</b> |         | <b>Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m<sup>2</sup>.</b> |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         |  |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         | - Unbleached :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5211.11 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5211.12 | -- 3-thread or 4-thread twill, including cross twill   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5211.19 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5211.20 | - Bleached   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Dyed :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5211.31 | -- Plain weave   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.32 | -- 3-thread or 4-thread twill, including cross twill   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.39 | -- Other fabrics   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |

| HS Hdg.      | HS Code | DESCRIPTION   | I C L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen. Duty | V A T | P A L | N B T | Cess | Excise (Spl. Prv.) Levy | S C L |
|--------------|---------|---|-------|------|-------------------|----|----|----|------|------|----|------|-----------|-------|-------|-------|------|-------------------------|-------|
|              |         |   |       |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD        |       |       |       |      |                         |       |
|              |         | - Of yarns of different colours :                                     |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5211.41 | -- Plain weave  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.42 | -- Denim  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.43 | -- Other fabrics of 3-thread or 4-thread twill, including cross twill |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.49 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Printed :   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5211.51 | -- Plain weave  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.52 | -- 3-thread or 4-thread twill, including cross twill                  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5211.59 | -- Other fabrics  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         |   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
| <b>52.12</b> |         | <b>Other woven fabrics of cotton.</b>                                 |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         |   |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              |         | - Weighing not more than 200 g/m <sup>2</sup> :                       |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5212.11 | -- Unbleached   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |
|              | 5212.12 | -- Bleached   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5212.13 | -- Dyed   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5212.14 | -- Of yarns of different colours                                      |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              | 5212.15 | -- Printed  |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.100/= per kg         |       |
|              |         | - Weighing more than 200 g/m <sup>2</sup> :                           |       |      |                   |    |    |    |      |      |    |      |           |       |       |       |      |                         |       |
|              | 5212.21 | -- Unbleached   |       | kg   |                   |    |    |    | Free | Free |    | Free |           | Free  | Ex    | Ex    | Ex   | Rs.75/= per kg          |       |

| HS<br>Hdg. | HS<br>Code | DESCRIPTION                      | I<br>C<br>L | Unit | Preferential Duty |    |    |    |      |      |    |      | Gen.<br>Duty | V<br>A<br>T | P<br>A<br>L | N<br>B<br>T | Cess | Excise<br>(Spl. Prv.)<br>Levy | S<br>C<br>L |
|------------|------------|----------------------------------|-------------|------|-------------------|----|----|----|------|------|----|------|--------------|-------------|-------------|-------------|------|-------------------------------|-------------|
|            |            |                                  |             |      | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD           |             |             |             |      |                               |             |
|            | 5212.22    | -- Bleached                      |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   | Rs.100/= per kg               |             |
|            | 5212.23    | -- Dyed                          |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   | Rs.100/= per kg               |             |
|            | 5212.24    | -- Of yarns of different colours |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   | Rs.100/= per kg               |             |
|            | 5212.25    | -- Printed                       |             | kg   |                   |    |    |    | Free | Free |    | Free |              | Free        | Ex          | Ex          | Ex   | Rs.100/= per kg               |             |
|            |            |                                  |             |      |                   |    |    |    |      |      |    |      |              |             |             |             |      |                               |             |