

**Chapter 63**

**Other made up textile articles; sets;  
worn clothing and worn textile articles; rags**

**Notes.**

1.- Sub-Chapter I applies only to made up articles, of any textile fabric.

2.- Sub-Chapter I does not cover :

- (a) Goods of Chapters 56 to 62; or
- (b) Worn clothing or other worn articles of heading 63.09.

3.- Heading 63.09 applies only to the following goods :

- (a) Articles of textile materials :
  - (i) Clothing and clothing accessories, and parts thereof;
  - (ii) Blankets and travelling rugs;
  - (iii) Bed linen, table linen, toilet linen and kitchen linen;
  - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
- (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements :

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

**Subheading Note:**

- 1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN,ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl (ISO).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		<b>I.- OTHER MADE UP TEXTILE ARTICLES</b>																		
<b>63.01</b>		<b>Blankets and travelling rugs.</b>																		
	6301.10.00	- Electric blankets	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		
	6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD						
	6301.90.00	-	Other blankets and travelling rugs	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
<b>63.02</b>			<b>Bed linen, table linen, toilet linen and kitchen linen.</b>																	
	6302.10.00	-	Bed linen, knitted or crocheted	kg			Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
		-	Other bed linen, printed :																	
	6302.21	--	Of cotton:																	
		---	Woven by Handloom:																	
	6302.21.11	----	Printed by batik process	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.21.19	----	Other	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.21.20	---	Other, printed by batik process	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.21.90	---	Other	kg	TS		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.22	--	Of man-made fibres:																	
		---	Woven by Handloom:																	
	6302.22.11	----	Printed by batik process	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.22.19	----	Other	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.22.20	---	Other, printed by batik process	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.22.90	---	Other	kg	TS		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.29	--	Of other textile materials:																	
		---	Woven by Handloom:																	
	6302.29.11	----	Printed by batik process	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.29.19	----	Other	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.29.20	---	Other, printed by batik process	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.29.90	---	Other	kg	TS		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
		-	Other bed linen :																	
	6302.31	--	Of cotton:																	
	6302.31.10	---	woven by Handloom	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.31.90	---	Other	kg	TS		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	
	6302.32	--	Of man-made fibres:																	
	6302.32.10	---	Woven by Handloom	kg	L		Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD							SG
	6302.32.90	---	Other	kg			Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.39	--	Of other textile materials:																		
	6302.39.10	---	Woven by Handloom	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.39.90	---	Other	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.40.00	-	Table linen, knitted or crocheted	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
		-	Other table linen :																		
	6302.51	--	Of cotton:																		
		---	Woven by Handloom:																		
	6302.51.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.51.19	----	Other	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.51.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.51.90	---	Other	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.53	--	Of man-made fibres:																		
		---	Woven by Handloom:																		
	6302.53.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.53.19	----	Other	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.53.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.53.90	---	Other	kg						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.59	--	Of other textile materials:																		
		---	Woven by Handloom:																		
	6302.59.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.59.19	----	Other	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.59.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.59.90	---	Other	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:																		
	6302.60.10	---	Handloom	kg	L	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6302.60.90	---	Other	kg		Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
		-	Other :																		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	6302.91	-- Of cotton:																			
		--- Woven by Handloom:																			
	6302.91.11	---- Printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.91.19	---- Other	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.91.20	--- Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.91.90	--- Other	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.93	-- Of man-made fibres:																			
		--- Woven by Handloom:																			
	6302.93.11	---- Printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.93.19	---- Other	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.93.20	--- Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.93.90	--- Other	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.99	-- Of other textile materials:																			
		--- Woven by Handloom:																			
	6302.99.11	---- Printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.99.19	---- Other	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.99.20	--- Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
	6302.99.90	--- Other	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/=			per kg
<b>63.03</b>		<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>																			
		- Knitted or crocheted :																			
	6303.12.00	-- Of synthetic fibres	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/=			per kg
	6303.19.00	-- Of other textile materials	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/=			per kg
		- Other :																			
	6303.91.00	-- Of cotton	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/=			per kg
	6303.92.00	-- Of synthetic fibres	kg	TS					Free	Free		5%	4.5%	Free	Free	15%	Ex				
	6303.99.00	-- Of other textile materials	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/=			per kg

HS Hdg	HS Code	Description	Unit	ICL/SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SCL
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
<b>63.04</b>		<b>Other furnishing articles, excluding those of heading 94.04.</b>																		
		- Bedspreads :																		
	6304.11.00	-- Knitted or crocheted	kg	TS	Free				Free	Free		5%	4.5%	Free	Free	15%	Ex			
	6304.19	-- Other:																		
	6304.19.10	--- woven by Handloom	kg	L	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.19.90	--- Other	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.20.00	- Bed nets specified in Subheading Note 1 to this Chapter	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
		- Other :																		
	6304.91.00	-- Knitted or crocheted	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.92	-- Not knitted or crocheted, of cotton:																		
	6304.92.10	--- woven by Handloom	kg	L	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.92.90	--- Other	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.93	-- Not knitted or crocheted, of synthetic fibres:																		
	6304.93.10	--- woven by Handloom	kg	L	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.93.90	--- Other	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.99	-- Not knitted or crocheted, of other textile materials:																		
	6304.99.10	--- woven by Handloom	kg	L	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
	6304.99.90	--- Other	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		
<b>63.05</b>		<b>Sacks and bags, of a kind used for the packing of goods (+).</b>																		
	6305.10	- Of jute or of other textile bast fibres of heading 53.03 :																		
	6305.10.10	--- Jute bags not knitted or crocheted	kg	TS	Free				Free	Free		5%	4.5%		Free	15%	10%	40%		
	6305.10.90	--- Other	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	40%		
	6305.20.00	- Of cotton	kg	TS					Free	Free		5%	4.5%	Free	Free	15%	10%			
		- Of man-made textile materials :																		
	6305.32.00	-- Flexible intermediate bulk containers	kg	TS					Free	Free		5%	4.5%	Free	Free	15%	10%	Rs. 75/= per kg		
	6305.33.00	-- Other, of polyethylene or polypropylene strip or the like	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	Rs. 75/= per kg		

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
	6305.39.00	-- Other	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	Rs. 75/= per kg			
	6305.90.00	- Of other textile materials	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	Rs. 75/= per kg			
<b>63.06</b>		<b>Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</b>																			
		- Tarpaulins, awnings and sunblinds :																			
	6306.12.00	-- Of synthetic fibres	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	25%			
	6306.19.00	-- Of other textile materials	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	25%			
		- Tents:																			
	6306.22.00	-- Of synthetic fibres	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	45%			
	6306.29.00	-- Of other textile materials	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	45%			
	6306.30.00	- Sails	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	45%			
	6306.40.00	- Pneumatic mattresses	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	45%			
	6306.90.00	- Other :	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	45%			
<b>63.07</b>		<b>Other made up articles, including dress patterns.</b>																			
	6307.10.00	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	kg	TS					Free	Free		5%	4.5%		Free	15%	10%	45%			
	6307.20.00	- Life-jackets and life-belts	kg						Free	Free		5%	4.5%		Free	15%	10%	45%			
	6307.90	- Other	kg																		
	6307.90.10	--- Face masks	kg	L	Free				Free	Free		5%	4.5%		Free	15%	10%	45%		*	
	6307.90.90	--- Other	kg		Free				Free	Free		5%	4.5%		Free	15%	10%	45%			
		<b>II.- SETS</b>																			
<b>63.08</b>	6308.00.00	<b>Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.</b>	kg						Free	Free		5%	4.5%		Free	15%	10%	Rs.75/= per kg			

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG						
		<b>III. - WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS</b>																		
<b>63.09</b>	6309.00.00	<b>Worn clothing and other worn articles:</b>																		
	6309.00.10	--- Blankets	kg	TB					Free	Free		5%	4.5%		Free	15%	10%	45%		
	6309.00.90	--- Other	kg	TB					Free	Free		5%	5%		Free	15%	10%	45%		
<b>63.10</b>		<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>																		
	6310.10	- Sorted :																		
	6310.10.10	--- Used	kg	TB					Free	Free		5%	4.5%		Free	15%	10%	45%		
	6310.10.90	--- Other	kg	TB					Free	Free		5%	4.5%		Free	15%	10%	45%		
	6310.90	- Other :																		
	6310.90.10	--- Used	kg	TB					Free	Free		5%	4.5%		Free	15%	10%	45%		
	6310.90.90	--- Other	kg	TB					Free	Free		5%	4.5%		Free	15%	10%	45%		