

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1.- This Chapter applies only to made up knitted or crocheted articles.

2.- This Chapter does not cover :

- (a) Goods of heading 62.12;
- (b) Worn clothing or other worn articles of heading 63.09; or
- (c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3.- For the purposes of headings 61.03 and 61.04 :

- (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 61.07, 61.08 or 61.09), 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 pullovers which may form a second upper garment in the sole context of twin sets, and 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), 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 61.12.

~~4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.~~

4.- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments. "Shirts" and "shirt-blouses" are garments designed to cover the upper part of the body, having long or short sleeves and a full or partial opening starting at the neckline. "Blouses" are loose-fitting garments also designed to cover the upper part of the body but may be sleeveless and with or without an opening at the neckline. "Shirts", "shirt-blouses" and "blouses" may also have a collar.

5.- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6.- For the purposes of heading 61.11 :

- (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 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7.- For the purposes of heading 61.12, "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.

8.- Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9.- 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.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
61.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.																			
	6101.20	- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.200/= per unit		2.5%	
	6101.30	- Of man-made fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.200/= per unit		2.5%	
	6101.90	- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.200/= per unit		2.5%	
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.																			
	6102.10	- Of wool or fine animal hair	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6102.20	- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs300/= per unit		2.5%	
	6102.30	- Of man-made fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6102.90	- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG							
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.																			
	6103.10	- Suits	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
		- Ensembles :																			
	6103.22	-- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.23	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.29	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
		- Jackets and blazers :																			
	6103.31	-- Of wool or fine animal hair	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.32	-- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.33	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.39	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
		- Trousers, bib and brace overalls, breeches and shorts :																			
	6103.41	-- Of wool or fine animal hair	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.42	-- Of cotton	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.43	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6103.49	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
61.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.																			
		- Suits :																			
	6104.13	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
	6104.19	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	
		- Ensembles :																			
	6104.22	-- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%	

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	6104.23	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.29	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
		- Jackets and blazers :																				
	6104.31	-- Of wool or fine animal hair	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.32	-- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.33	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.39	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
		- Dresses :																				
	6104.41	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.42	-- Of cotton	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.43	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.44	-- Of artificial fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.49	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
		- Skirts and divided skirts :																				
	6104.51	-- Of wool or fine animal hair	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.52	-- Of cotton	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.53	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.59	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
		- Trousers, bib and brace overalls, breeches and shorts :																				
	6104.61	-- Of wool or fine animal hair	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.62	-- Of cotton	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.63	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6104.69	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
61.05		Men's or boys' shirts, knitted or crocheted.																				
	6105.10	- Of cotton	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6105.20	- Of man-made fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD								SG	
	6105.90	- Of other textile materials	u	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.																				
	6106.10	- Of cotton	u	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6106.20	- Of man-made fibres	u			Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6106.90	- Of other textile materials	u	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
61.07		Men's or boy's underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.																				
		- Underpants and briefs :																				
	6107.11	-- Of cotton	u			Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6107.12	-- Of man-made fibres	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6107.19	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
		- Nightshirts and pyjamas :																				
	6107.21	-- Of cotton	u	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6107.22	-- Of man-made fibres	u			Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6107.29	-- Of other textile materials	u	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
		- Other :																				
	6107.91	-- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6107.99	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.																				
		- Slips and petticoats :																				
	6108.11	-- Of man-made fibres	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6108.19	-- Of other textile materials	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG											
		- Briefs and panties :																							
	6108.21	-- Of cotton	u					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
	6108.22	-- Of man-made fibres	u					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
	6108.29	-- Of other textile materials	u					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
		- Nightdresses and pyjamas :																							
	6108.31	-- Of cotton	u	TS		Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
	6108.32	-- Of man-made fibres	u	TS		Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
	6108.39	-- Of other textile materials	u	TS		Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
		- Other :																							
	6108.91	-- Of cotton	u	TS				Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
	6108.92	-- Of man-made fibres	u	TS				Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
	6108.99	-- Of other textile materials	u	TS				Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%						
61.09		T-shirts, singlets and other vests, knitted or crocheted.																							
	6109.10	- Of cotton	u			Free	Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%					
	6109.90	- Of other textile materials	u	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%					
61.10		Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted (+).																							
		- Of wool or fine animal hair :																							
	6110.11	-- Of wool	u	TS				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%						
	6110.12	-- Of Kashmir (cashmere) goats	u	TS				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%						
	6110.19	-- Other	u	TS				Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%						
	6110.20	- Of cotton	u	TS		Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%						
	6110.30	- Of man-made fibres	u	TS		Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%						
	6110.90	- Of other textile materials	u	TS		Free		Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%						
61.11		Babies' garments and clothing accessories, knitted or crocheted.																							

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	6111.20	- Of cotton	kg						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
	6111.30	- Of synthetic fibres	kg						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
	6111.90	- Of other textile materials	kg						Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
61.12		Track suits, ski suits and swimwear, knitted or crocheted.																				
		- Track suits:																				
	6112.11	-- Of cotton	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6112.12	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per unit		2.5%		
	6112.19	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6112.20	- Ski suits	u						Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
		- Men's or boys' swimwear :																				
	6112.31	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6112.39	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
		- Women's or girls' swimwear :																				
	6112.41	-- Of synthetic fibres	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
	6112.49	-- Of other textile materials	u	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per unit		2.5%		
61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	kg	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.300/= per kg		2.5%		
61.14		Other garments, knitted or crocheted.																				
	6114.20	- Of cotton	kg	TS		Free			Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
	6114.30	- Of man-made fibres	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
	6114.90	- Of other textile materials	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
61.15		Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.																				

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						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	6117.80.20	---	Ties, bow ties and cravats	kg	TS					Free	Free		5%	4.5%		Free	15%	Ex	Rs.225/= per kg		2.5%		
	6117.80.90	---	Other	kg					Free	Free		Free		Free	Free	Free	15%	Ex	Rs.225/= per kg		2.5%		
	6117.90	-	Parts	kg					Free	Free		Free				10%	15%	Ex			2.5%		