

## 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), 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



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|--------------|---------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|--------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|
|              |         |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                          |     |     | GEN                  | 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>    |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|              | 6201.20 | - Of wool or fine animal hair   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|              | 6201.30 | - Of cotton   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|              | 6201.40 | - Of man-made fibres  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|              | 6201.90 | - Of other textile materials  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
| <b>62.02</b> |         | <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> |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|              | 6202.20 | - Of wool or fine animal hair   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|              | 6202.30 | - Of cotton   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|              | 6202.40 | - Of man-made fibres  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|              | 6202.90 | - Of other textile materials  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | RS.100/<br>= per<br>unit | 18% | Ex  | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
| <b>62.03</b> |         | <b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).</b>  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|              |         | - Suits :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|              | 6203.11 | -- Of wool or fine animal hair  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | 10% | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |

| HS Hdg | HS Code    |      | Description                     | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen<br>Duty              | VAT | PAL | Cess                 |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |  |  |
|--------|------------|------|---------------------------------|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|--------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|--|--|--|
|        |            |      |                                 |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                          |     |     | GEN                  | SG                             |                   |      |             |  |  |  |
|        | 6203.12    | --   | Of synthetic fibres:            |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        |            | ---  | Woven by Handloom:              |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        | 6203.12.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.12.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.12.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.12.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.19    | --   | Of other textile materials:     |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        |            | ---  | Woven by Handloom:              |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        | 6203.19.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.19.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.19.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.19.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        |            | -    | Ensembles :                     |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        | 6203.22    | --   | Of cotton                       |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        |            | ---  | Woven by Handloom               |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        | 6203.22.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.22.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.22.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.22.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |
|        | 6203.23    | --   | Of synthetic fibres             |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |  |  |
|        | 6203.23.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |  |  |



| HS Hdg | HS Code    |      | Description   | Unit | ICL/SLSI | Preferential Duty |                      |    |    |      |      |    |    |      |    | Gen Duty              | VAT | PAL | Cess              |                             | Excise (S.P.D) | SSCL | SCL |
|--------|------------|------|---|------|----------|-------------------|----------------------|----|----|------|------|----|----|------|----|-----------------------|-----|-----|-------------------|-----------------------------|----------------|------|-----|
|        |            |      |   |      |          | AP                | AD                   | BN | GT | IN   | PK   | SA | SF | SD   | SG |                       |     |     | GEN               | SG                          |                |      |     |
|        | 6203.33.11 | ---- | Printed by batik process                                | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.33.19 | ---- | Other   | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.33.20 | ---  | Other, printed by batik process                         | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.33.90 | ---  | Other   | u    |          |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.39    | --   | Of other textile materials :                            |      |          |                   |                      |    |    |      |      |    |    |      |    |                       |     |     |                   |                             |                |      |     |
|        |            | ---  | Woven by Handloom :                                     |      |          |                   |                      |    |    |      |      |    |    |      |    |                       |     |     |                   |                             |                |      |     |
|        | 6203.39.11 | ---- | Printed by batik process                                | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.39.19 | ---- | Other   | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.39.20 | ---  | Other, printed by batik process                         | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.39.90 | ---  | Other   | u    |          |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        |            | -    | Trousers, bib and brace overalls, breeches and shorts : |      |          |                   |                      |    |    |      |      |    |    |      |    |                       |     |     |                   |                             |                |      |     |
|        | 6203.41    | --   | Of wool or fine animal hair                             | u    |          |                   |                      |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | 10% | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.42    | --   | Of cotton :   |      |          |                   |                      |    |    |      |      |    |    |      |    |                       |     |     |                   |                             |                |      |     |
|        |            | ---  | Woven by Handloom :                                     |      |          |                   |                      |    |    |      |      |    |    |      |    |                       |     |     |                   |                             |                |      |     |
|        | 6203.42.11 | ---- | Printed by batik process                                | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |
|        | 6203.42.19 | ---- | Other   | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per unit | 18% | Ex  | Rs.200/= per unit | 12% or<br>RS.160/= per unit |                | 2.5% |     |









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|--------|------------|------|---------------------------------|------|--------------|-------------------|----|----|----|------|------|----|----|-------------|-----|--------------------------|------|----|----------------------|--------------------------------|-------------|------|----|
|        |            |      |                                 |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF |             |     |                          | SD   | SG |                      |                                |             | GEN  | SG |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        | 6204.32.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.32.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.32.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.32.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.33    | --   | Of synthetic fibres :           |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        | 6204.33.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.33.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.33.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.33.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.39    | --   | Of other textile materials :    |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        | 6204.39.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.39.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6204.39.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |

| HS Hdg | HS Code    |      | Description                     | Unit | ICL/<br>SLSI | Preferential Duty |                               |    |      |      |    |    |      |    |                          | Gen<br>Duty | VAT | PAL                  | Cess                           |    | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------|------------|------|---------------------------------|------|--------------|-------------------|-------------------------------|----|------|------|----|----|------|----|--------------------------|-------------|-----|----------------------|--------------------------------|----|-------------------|------|-------------|--|
|        |            |      |                                 |      |              | AP                | AD<br>Rs.90<br>/= per<br>unit | BN | GT   | IN   | PK | SA | SF   | SD | SG                       |             |     |                      | GEN                            | SG |                   |      |             |  |
|        | 6204.39.90 | ---  | Other                           | u    |              |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        |            | -    | Dresses :                       |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        | 6204.41    | --   | Of wool or fine animal hair     | u    |              |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | 10% | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.42    | --   | Of cotton :                     |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        | 6204.42.11 | ---- | Printed by batik process        | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.42.19 | ---- | Other                           | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.42.20 | ---  | Other, printed by batik process | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.42.90 | ---  | Other                           | u    |              |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.43    | --   | Of synthetic fibres :           |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        | 6204.43.11 | ---- | Printed by batik process        | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.43.19 | ---- | Other                           | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.43.20 | ---  | Other, printed by batik process | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.43.90 | ---  | Other                           | u    |              |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.44    | --   | Of artificial fibres :          |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |                               |    |      |      |    |    |      |    |                          |             |     |                      |                                |    |                   |      |             |  |
|        | 6204.44.11 | ---- | Printed by batik process        | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.44.19 | ---- | Other                           | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.44.20 | ---  | Other, printed by batik process | u    | L            |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |
|        | 6204.44.90 | ---  | Other                           | u    |              |                   |                               |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18%         | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    | 2.5%              |      |             |  |



| HS Hdg | HS Code    |      | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    | Gen<br>Duty | VAT | PAL                      | Cess |     | Excise<br>(S.P.D)    | SSCL                           | S<br>C<br>L |      |    |  |
|--------|------------|------|--|------|--------------|-------------------|----|----|----|------|------|----|----|-------------|-----|--------------------------|------|-----|----------------------|--------------------------------|-------------|------|----|--|
|        |            |      |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF |             |     |                          | SD   | SG  |                      |                                |             | GEN  | SG |  |
|        | 6204.59.11 | ---- | Printed by batik process                                   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.59.19 | ---- | Other  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.59.20 | ---- | Other, printed by batik process                            | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.59.90 | ---- | Other  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        |            | -    | Trousers, bib and brace overalls, breeches<br>and shorts : |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |     |                      |                                |             |      |    |  |
|        | 6204.61    | --   | Of wool or fine animal hair                                | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | 10% | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.62    | --   | Of cotton :  |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |     |                      |                                |             |      |    |  |
|        |            | ---- | Woven by Handloom :  |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |     |                      |                                |             |      |    |  |
|        | 6204.62.11 | ---- | Printed by batik process                                   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.62.19 | ---- | Other  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.62.20 | ---- | Other, printed by batik process                            | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.62.90 | ---- | Other  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.63    | --   | Of synthetic fibres :                                      |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |     |                      |                                |             |      |    |  |
|        |            | ---- | Woven by Handloom :  |      |              |                   |    |    |    |      |      |    |    |             |     |                          |      |     |                      |                                |             |      |    |  |
|        | 6204.63.11 | ---- | Printed by batik process                                   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.63.19 | ---- | Other  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |
|        | 6204.63.20 | ---- | Other, printed by batik process                            | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |  |

| HS Hdg       | HS Code    |      | Description                     | Unit | ICL/SLSI | Preferential Duty |                      |    |    |      |      |      |    |      |      | Gen Duty              | VAT                   | PAL | Cess              |                          | Excise (S.P.D)           | SSCL | SCL  |  |
|--------------|------------|------|---------------------------------|------|----------|-------------------|----------------------|----|----|------|------|------|----|------|------|-----------------------|-----------------------|-----|-------------------|--------------------------|--------------------------|------|------|--|
|              |            |      |                                 |      |          | AP                | AD                   | BN | GT | IN   | PK   | SA   | SF | SD   | SG   |                       |                       |     | GEN               | SG                       |                          |      |      |  |
|              | 6204.63.90 | ---  | Other                           | u    |          |                   | Rs.90<br>/= per unit |    |    |      | Free | Free |    | 5%   | 4.5% |                       | Rs.100/<br>= per unit | 18% | Ex                | Rs.200/= per unit        | 12% or RS.160/= per unit |      | 2.5% |  |
|              | 6204.69    | --   | Of other textile materials :    |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              |            | ---  | Woven by Handloom :             |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              | 6204.69.11 | ---- | Printed by batik process        | u    | L        |                   |                      |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6204.69.19 | ---- | Other                           | u    | L        |                   |                      |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6204.69.20 | ---  | Other, printed by batik process | u    | L        |                   |                      |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6204.69.90 | ---  | Other                           | u    |          |                   |                      |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
| <b>62.05</b> |            |      | <b>Men's or boys' shirts.</b>   |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              | 6205.20    | -    | Of cotton :                     |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              |            | ---  | Woven by Handloom :             |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              | 6205.20.11 | ---- | Printed by batik process        | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6205.20.19 | ---- | Other                           | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6205.20.20 | ---  | Other, printed by batik process | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6205.20.90 | ---  | Other                           | u    |          |                   | Rs.90<br>/= per unit |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6205.30    | -    | Of man-made fibres :            |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              |            | ---  | Woven by Handloom :             |      |          |                   |                      |    |    |      |      |      |    |      |      |                       |                       |     |                   |                          |                          |      |      |  |
|              | 6205.30.11 | ---- | Printed by batik process        | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |
|              | 6205.30.19 | ---- | Other                           | u    | L        |                   | Rs.90<br>/= per unit |    |    | Free | Free |      | 5% | 4.5% |      | Rs.100/<br>= per unit | 18%                   | Ex  | Rs.200/= per unit | 12% or RS.160/= per unit |                          | 2.5% |      |  |



| HS Hdg | HS Code    |      | Description                     | Unit | ICL/<br>SLSI | Preferential Duty |                         |    |    |      |      |    |    | Gen<br>Duty | VAT | PAL                      | Cess |    | Excise<br>(S.P.D)    | SSCL                           | S<br>C<br>L |      |    |
|--------|------------|------|---------------------------------|------|--------------|-------------------|-------------------------|----|----|------|------|----|----|-------------|-----|--------------------------|------|----|----------------------|--------------------------------|-------------|------|----|
|        |            |      |                                 |      |              | AP                | AD                      | BN | GT | IN   | PK   | SA | SF |             |     |                          | SD   | SG |                      |                                |             | GEN  | SG |
|        | 6206.30.11 | ---- | Printed by batik process        | u    | L            |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.30.19 | ---- | Other                           | u    | L            |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.30.20 | ---  | Other, printed by batik process | u    | L            |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.30.90 | ---  | Other                           | u    |              |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.40    | -    | Of man-made fibres :            |      |              |                   |                         |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        |            | ---  | Woven by Handloom :             |      |              |                   |                         |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        | 6206.40.11 | ---- | Printed by batik process        | u    | L            |                   |                         |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.40.19 | ---- | Other                           | u    | L            |                   |                         |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.40.20 | ---  | Other, printed by batik process | u    | L            |                   |                         |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.40.90 | ---  | Other                           | u    |              |                   |                         |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.90    | -    | Of other textile materials :    |      |              |                   |                         |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        |            | ---  | Woven by Handloom :             |      |              |                   |                         |    |    |      |      |    |    |             |     |                          |      |    |                      |                                |             |      |    |
|        | 6206.90.11 | ---- | Printed by batik process        | u    | L            |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.90.19 | ---- | Other                           | u    | L            |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.90.20 | ---  | Other, printed by batik process | u    | L            |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |
|        | 6206.90.90 | ---  | Other                           | u    |              |                   | Rs.90<br>/= per<br>unit |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.100/<br>= per<br>unit | 18%  | Ex | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |             | 2.5% |    |



| HS Hdg | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen<br>Duty              | VAT | PAL | Cess                 |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |
|--------|------------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|--------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|
|        |            |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                          |     |     | GEN                  | SG                             |                   |      |             |
| 62.07  |            | <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    | -- Of cotton  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | 10% | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.19    | -- Of other textile materials   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | 10% | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        |            | - Nightshirts and pyjamas :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        | 6207.21    | -- Of cotton :  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        |            | --- Woven by Handloom :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        | 6207.21.11 | ---- Printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.21.19 | ---- Other  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.21.20 | --- Other, printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.21.90 | --- Other   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.22    | -- Of man-made fibres :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        |            | --- Woven by Handloom :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        | 6207.22.11 | ---- Printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.22.19 | ---- Other  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.22.20 | --- Other, printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.22.90 | --- Other   | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.29    | -- Of other textile materials :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        |            | --- Woven by Handloom :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |
|        | 6207.29.11 | ---- Printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |
|        | 6207.29.19 | ---- Other  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |

| HS Hdg       | HS Code    |      | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen<br>Duty              | VAT | PAL | Cess                 |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------------|------------|------|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|--------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|--|
|              |            |      |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                          |     |     | GEN                  | SG                             |                   |      |             |  |
|              | 6207.29.20 | ---  | Other, printed by batik process  | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.29.90 | ---  | Other  | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              |            | -    | Other :  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              | 6207.91    | --   | Of cotton :  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              |            | ---  | Woven by Handloom :  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              | 6207.91.11 | ---- | Printed by batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.91.19 | ---- | Other  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.91.20 | ---  | Other, printed by batik process  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.91.90 | ---  | Other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.99    | --   | Of other textile materials :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              |            | ---  | Woven by Handloom :  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              | 6207.99.11 | ---- | Printed by batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.99.19 | ---- | Other  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.99.20 | ---  | Other, printed by batik process  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6207.99.90 | ---  | Other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
| <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    | --   | Of man-made fibres :   |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              |            | ---  | Woven by Handloom :  |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              | 6208.11.11 | ---- | Printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit  | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |

| HS Hdg | HS Code    |      | Description                     | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen<br>Duty             | VAT | PAL | Cess                 |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------|------------|------|---------------------------------|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|-------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|--|
|        |            |      |                                 |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                         |     |     | GEN                  | SG                             |                   |      |             |  |
|        | 6208.11.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.11.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.11.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.19    | --   | Of other textile materials :    |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        | 6208.19.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.19.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.19.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.19.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        |            | -    | Night dresses and pyjamas :     |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        | 6208.21    | --   | Of cotton :                     |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        | 6208.21.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.21.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.21.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.21.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.22    | --   | Of man-made fibres :            |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |      |    |                         |     |     |                      |                                |                   |      |             |  |
|        | 6208.22.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.22.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|        | 6208.22.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |



| HS Hdg       | HS Code    |      | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen<br>Duty              | VAT | PAL | Cess                 |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------------|------------|------|--|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|--------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|--|
|              |            |      |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                          |     |     | GEN                  | SG                             |                   |      |             |  |
|              | 6208.99.11 | ---- | Printed by batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6208.99.19 | ---- | Other  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6208.99.20 | ---  | Other, printed by batik process  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6208.99.90 | ---  | Other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
| <b>62.09</b> |            |      | <b>Babies' garments and clothing accessories.</b>                            |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              | 6209.20    | -    | Of cotton  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6209.30    | -    | Of synthetic fibres  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6209.90    | -    | Of other textile materials   | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.75/<br>= per<br>kg    | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
| <b>62.10</b> |            |      | <b>Garments, made up of fabrics of heading 56.02, 56.03, 59.06 or 59.07.</b> |      |              |                   |    |    |    |      |      |    |    |      |    |                          |     |     |                      |                                |                   |      |             |  |
|              | 6210.10    | -    | Of fabrics of heading 56.02 or 56.03   | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg   | 18% | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6210.20    | -    | Other garments, of the type described in heading 62.01                       | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6210.30    | -    | Other garments, of the type described in heading 62.02                       | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>unit | 18% | Ex  | Rs.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6210.40    | -    | Other men's or boys' garments  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg   | 18% | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6210.50    | -    | Other women's or girls' garments   | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg   | 18% | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |

| HS Hdg | HS Code    | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |      |      |    |    |    |      |                          | Gen<br>Duty | VAT | PAL                  | Cess                           |    | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |  |
|--------|------------|---|------|--------------|-------------------|----|----|------|------|----|----|----|------|--------------------------|-------------|-----|----------------------|--------------------------------|----|-------------------|------|-------------|--|--|
|        |            |   |      |              | AP                | AD | BN | GT   | IN   | PK | SA | SF | SD   | SG                       |             |     |                      | GEN                            | SG |                   |      |             |  |  |
| 62.11  |            | Track suits, ski suits and swimwear;<br>other garments. |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        |            | - Swimwear :  |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        | 6211.11    | -- Men's or boys'                                       | u    |              |                   |    |    | Free | Free |    |    | 5% | 4.5% | RS.100/<br>= per<br>unit | 18%         | 10% | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.12    | -- Women's or girls'                                    | u    |              |                   |    |    | Free | Free |    |    | 5% | 4.5% | RS.100/<br>= per<br>unit | 18%         | 10% | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.20    | - Ski suits   | u    |              |                   |    |    | Free | Free |    |    | 5% | 4.5% | RS.100/<br>= per<br>unit | 18%         | 10% | RS.200/=<br>per unit | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        |            | - Other garments, men's or boys' :                      |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        | 6211.32    | -- Of cotton :  |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        |            | --- Woven by Handloom :                                 |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        | 6211.32.11 | ---- Printed by batik process                           | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.32.19 | ---- Other  | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.32.20 | --- Other, printed by batik process                     | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.32.90 | --- Other   | kg   |              |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.33    | -- Of man-made fibres :                                 |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        |            | --- Woven by Handloom :                                 |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        | 6211.33.11 | ---- Printed by batik process                           | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.33.19 | ---- Other  | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.33.20 | --- Other, printed by batik process                     | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.33.90 | --- Other   | kg   |              |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.39    | -- Of other textile materials :                         |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        |            | --- Woven by Handloom :                                 |      |              |                   |    |    |      |      |    |    |    |      |                          |             |     |                      |                                |    |                   |      |             |  |  |
|        | 6211.39.11 | ---- Printed by batik process                           | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |
|        | 6211.39.19 | ---- Other  | kg   | L            |                   |    |    | Free | Free |    |    | 5% | 4.5% | Rs.100/<br>= per<br>kg   | 18%         | Ex  | Rs.200/=<br>per kg   | 12% or<br>RS.160/=<br>per unit |    |                   | 2.5% |             |  |  |



| HS Hdg       | HS Code    |      | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |      |    | Gen<br>Duty            | VAT | PAL | Cess               |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|------|------|----|----|------|----|------------------------|-----|-----|--------------------|--------------------------------|-------------------|------|-------------|--|
|              |            |      |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD   | SG |                        |     |     | GEN                | SG                             |                   |      |             |  |
|              | 6211.43.91 | ---- | Saree, printed by Batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.43.92 | ---- | Saree, other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.43.93 | ---- | Other, printed by Batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.43.99 | ---- | Other   | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              |            | --   | Of other textile materials :  |      |              |                   |    |    |    |      |      |    |    |      |    |                        |     |     |                    |                                |                   |      |             |  |
|              |            | ---- | Woven by Handloom :   |      |              |                   |    |    |    |      |      |    |    |      |    |                        |     |     |                    |                                |                   |      |             |  |
|              | 6211.49.11 | ---- | Saree, printed by Batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.49.12 | ---- | Saree, other  | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.49.13 | ---- | Other, printed by Batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.49.19 | ---- | Other   | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              |            | ---- | Other :   |      |              |                   |    |    |    |      |      |    |    |      |    |                        |     |     |                    |                                |                   |      |             |  |
|              | 6211.49.91 | ---- | Saree, printed by Batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.49.92 | ---- | Saree, other  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.49.93 | ---- | Other, printed by Batik process   | kg   | L            |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
|              | 6211.49.99 | ---- | Other   | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |
| <b>62.12</b> |            |      | <b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.</b> |      |              |                   |    |    |    |      |      |    |    |      |    |                        |     |     |                    |                                |                   |      |             |  |
|              | 6212.10    | -    | Brassieres  | kg   |              |                   |    |    |    | Free | Free |    | 5% | 4.5% |    | Rs.100/<br>= per<br>kg | 18% | Ex  | Rs.200/=<br>per kg | 12% or<br>RS.160/=<br>per unit |                   | 2.5% |             |  |





| HS Hdg | HS Code    |      | Description                     | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    | Gen<br>Duty | VAT | PAL                     | Cess |     | Excise<br>(S.P.D)    | SSCL                           | S<br>C<br>L |      |    |  |  |
|--------|------------|------|---------------------------------|------|--------------|-------------------|----|----|----|------|------|----|----|-------------|-----|-------------------------|------|-----|----------------------|--------------------------------|-------------|------|----|--|--|
|        |            |      |                                 |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF |             |     |                         | SD   | SG  |                      |                                |             | GEN  | SG |  |  |
|        | 6214.10.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.10.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.10.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.10.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.20    | -    | Of wool or fine animal hair     | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | 10% | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.30    | -    | Of synthetic fibres :           |      |              |                   |    |    |    |      |      |    |    |             |     |                         |      |     |                      |                                |             |      |    |  |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |             |     |                         |      |     |                      |                                |             |      |    |  |  |
|        | 6214.30.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.30.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.30.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.30.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.40    | -    | Of artificial fibres :          |      |              |                   |    |    |    |      |      |    |    |             |     |                         |      |     |                      |                                |             |      |    |  |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |             |     |                         |      |     |                      |                                |             |      |    |  |  |
|        | 6214.40.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.40.19 | ---- | Other                           | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.40.20 | ---  | Other, printed by batik process | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.40.90 | ---  | Other                           | u    |              |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |
|        | 6214.90    | -    | Of other textile materials :    |      |              |                   |    |    |    |      |      |    |    |             |     |                         |      |     |                      |                                |             |      |    |  |  |
|        |            | ---  | Woven by Handloom :             |      |              |                   |    |    |    |      |      |    |    |             |     |                         |      |     |                      |                                |             |      |    |  |  |
|        | 6214.90.11 | ---- | Printed by batik process        | u    | L            |                   |    |    |    | Free | Free |    | 5% | 4.5%        |     | Rs.75/<br>= per<br>unit | 18%  | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |             | 2.5% |    |  |  |

| HS Hdg       | HS Code    |      | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      |      |      | Gen<br>Duty             | VAT | PAL | Cess                 |                                | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |
|--------------|------------|------|---|------|--------------|-------------------|----|----|----|------|------|----|------|------|------|-------------------------|-----|-----|----------------------|--------------------------------|-------------------|------|-------------|--|
|              |            |      |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   | SD   | SG   |                         |     |     | GEN                  | SG                             |                   |      |             |  |
|              | 6214.90.19 | ---- | Other   | u    | L            |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6214.90.20 | ---  | Other, printed by batik process   | u    | L            |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
|              | 6214.90.90 | ---  | Other   | u    |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | Rs.75/<br>= per<br>unit | 18% | Ex  | Rs.150/=<br>per unit | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
| <b>62.15</b> |            |      | <b>Ties, bow ties and cravats.</b>  |      |              |                   |    |    |    |      |      |    |      |      |      |                         |     |     |                      |                                |                   |      |             |  |
|              | 6215.10    | -    | Of silk or silk waste   | kg   |              |                   |    |    |    | Free | Free |    | 4%   | 1.5% | Free | Free                    | 18% | 10% |                      |                                |                   | 2.5% |             |  |
|              | 6215.20    | -    | Of man-made fibres  | kg   |              |                   |    |    |    | Free | Free |    | 4%   | 1.5% | Free | Free                    | 18% | 10% |                      |                                |                   | 2.5% |             |  |
|              | 6215.90    | -    | Of other textile materials  | kg   |              |                   |    |    |    | Free | Free |    | 4%   | 1.5% | Free | Free                    | 18% | 10% |                      |                                |                   | 2.5% |             |  |
| <b>62.16</b> | 6216.00    |      | <b>Gloves, mittens and mitts.</b>   | kg   |              |                   |    |    |    | Free | Free |    | 5%   | 4.5% |      | Rs.75/<br>= per<br>kg   | 18% | Ex  | Rs.150/=<br>per kg   | 12% or<br>RS.120/=<br>per unit |                   | 2.5% |             |  |
| <b>62.17</b> |            |      | <b>Other made up clothing accessories;<br/>parts of garments or of clothing<br/>accessories, other than those of<br/>heading 62.12.</b> |      |              |                   |    |    |    |      |      |    |      |      |      |                         |     |     |                      |                                |                   |      |             |  |
|              | 6217.10    | -    | Accessories   | kg   |              |                   |    |    |    | Free | Free |    | Free |      | Free | 15%                     | 18% | 10% |                      |                                |                   | 2.5% |             |  |
|              | 6217.90    | -    | Parts   | kg   |              |                   |    |    |    | Free | Free |    | Free |      | Free | 15%                     | 18% | 10% |                      |                                |                   | 2.5% |             |  |