

## Chapter 54

### Man-made filaments; strip and the like of man-made textile materials

#### Notes.

1.- Throughout the Nomenclature, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either :

- (a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or
- (b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean : synthetic : fibres as defined at (a); artificial: fibres as defined at (b). Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2.- Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
54.01			<b>Sewing thread of man-made filaments, whether or not put up for retail sale.</b>																					
	5401.10	-	Of synthetic filaments	kq						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
	5401.20	-	Of artificial filaments	kq						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
54.02			<b>Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex (+).</b>																					
		-	High tenacity yarn of nylon or other polyamides, whether or not textured:																					
	5402.11	--	Of aramids	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.19	--	Other	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.20	-	High tenacity yarn of polyesters, whether or not textured	kg		Free				Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Textured yarn:																					
	5402.31	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.32	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	kg						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.33	--	Of polyesters	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.34	--	Of polypropylene	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.39	--	Other	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
		-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:																					
	5402.44	--	Elastomeric	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.45	--	Other, of nylon or other polyamides	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.46	--	Other, of polyesters, partially oriented	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	
	5402.47	--	Other, of polyesters	kq						Free	Free		Free		Free	Free	Ex	Ex					2.5%	

HS Hdq	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	Gen	SG	GEN			
	5402.48	--	Other, of polypropylene	kg		Free				Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.49	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, single, with a twist exceeding 50 turns per metre :																				
	5402.51	--	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.52	--	Of polyesters	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.53	--	Of polypropylene	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.59	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, multiple (folded) or cabled :																				
	5402.61	--	Of nylon or other polyamides	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.62	--	Of polyesters	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.63	--	Of polypropylene	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5402.69	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
54.03			Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.																				
	5403.10	-	High tenacity yarn of viscose rayon	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, single :																				
	5403.31	--	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5403.32	--	Of viscose rayon, with a twist exceeding 120 turns per metre	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5403.33	--	Of cellulose acetate	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5403.39	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
		-	Other yarn, multiple (folded) or cabled :																				
	5403.41	--	Of viscose rayon	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5403.42	--	Of cellulose acetate	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
	5403.49	--	Other	kg						Free	Free		Free		Free	Free	Ex	Ex				2.5%	
54.04			Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.																				
		-	Monofilament :																				
	5404.11	--	Elastomeric	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5404.12	--	Other, of polypropylene	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5404.19	--	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	
	5404.90	-	Other	kg						Free	Free		Free		Free	Free	18%	Ex				2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
54.05	5405.00		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	kg						Free	Free		Free		Free	Free	18%	10%	6%				2.5%	
54.06	5406.00		Man-made filament yarn (other than sewing thread), put up for retail sale.	kg						Free	Free		Free		Free	Free	18%	Ex					2.5%	
54.07			Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.																					
	5407.10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.20	-	Woven fabrics obtained from strip or the like	kg						Free	Free		5% or Rs. 90/- per kg	4.5% or Rs. 82/- per kg		20% or Rs.240/- per kg	18%	Ex					2.5%	
	5407.30	-	Fabrics specified in Note 9 to Section XI	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides :																					
	5407.41	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.42	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.43	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.44	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of textured polyester filaments :																					
	5407.51	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.52	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.53	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.54	--	Printed	kg		Rs.18 /= per kg				Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of polyester filaments :																					

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5407.61	--	Containing 85% or more by weight of non-textured polyester filaments	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.69	--	Other	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of synthetic filaments :																					
	5407.71	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.72	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.73	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.74	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :																					
	5407.81	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.82	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.83	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.84	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics:																					
	5407.91	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.92	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.93	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5407.94	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
<b>54.08</b>			<b>Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.</b>																					
	5408.10	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :																					
	5408.21	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.22	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.23	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.24	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
		-	Other woven fabrics :																					
	5408.31	--	Unbleached or bleached	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG			
	5408.32	--	Dyed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.33	--	Of yarns of different colours	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	
	5408.34	--	Printed	kg						Free	Free		Free		Free	Rs.30/= per kg	18%	Ex			Rs.80/= per kg		2.5%	