



CUSTOMS NOTIFICATION

N.T. SERIES

-COPY OF-

NOTIFICATION

NO.98/2013-CUSTOMS (N.T.)

Dated 14th September, 2013

In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994) read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.92/2012-Customs (N.T.), dated the 4th October, 2012 published *vide* number G.S.R.742(E), dated the 4th October, 2012, except as respects things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule annexed hereto (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely:-

Notes and conditions:

(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digit or modified six or eight or ten digits are in several cases not aligned with the descriptions of goods given in the said First Schedule to the Customs Tariff Act, 1975.

(2) The General Rules for the Interpretation of the First Schedule to the said Customs Tariff Act, 1975 shall *mutatis mutandis* apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule,-

(i) all artware or handicraft items shall be classified under the heading of artware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in columns (4) and (6) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board (f.o.b.) value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in columns (5) and (7) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) The figures shown under the drawback rate and drawback cap appearing below the column "Drawback when Cenvat facility has not been availed" refer to the total drawback (customs, central excise and service tax component put together) allowable and those appearing under the column "Drawback when Cenvat facility has been availed" refer to the drawback allowable under the customs component. The difference between the two columns refers to the central excise and service tax component of drawback. If the rate indicated is the same in both the columns, it shall mean that the same pertains to only customs component and is available irrespective of whether the exporter has availed of Cenvat or not.

(7) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rules 11, 12 and 13 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

.../2

(8) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is-

(a) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(b) manufactured or exported in discharge of export obligation against an Advance Licence or Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Export and Import Policy or the Foreign Trade Policy;

Provided that where exports are made against Advance Licences issued on or after the 1st April, 1997, in discharge of export obligations in terms of notification No.31/97-Customs, dated the 1st April, 1997, or against Duty Free Replenishment Certificate Licence issued in terms of notification No.48/2000-Customs, dated the 25th April, 2000, or against Duty Free Replenishment Certificate Licence issued in terms of notification No.46/2002-Customs, dated the 22nd April, 2002, or against Duty Free Replenishment Certificate Licence issued in terms of notification No. 90/2004-Customs, dated the 10th September, 2004, drawback at the rate equivalent to Central Excise allocation of rate of drawback specified in the said Schedule shall be admissible subject to the conditions specified therein;

(c) manufactured or exported by a unit licensed as hundred per cent. Export Oriented Unit in terms of the provisions of the relevant Export and Import Policy and the Foreign Trade Policy;

(d) manufactured or exported by any of the units situated in free trade zones or export processing zones or special economic zones;

(e) manufactured or exported availing the benefit of the notification No.32/1997-Customs, dated 01st April, 1997.

(9) The rates and caps of drawback specified in columns (4) and (5) of the said schedule shall not be applicable to export of a commodity or product if such commodity or product is –

(a) manufactured or exported by availing the rebate of duty paid on materials used in the manufacture or processing of such commodity or product in terms of rule 18 of the Central Excise Rules, 2002;

(b) manufactured or exported in terms of sub-rule (2) of rule 19 of the Central Excise Rules, 2002.

(10) Where the export product is not specifically covered by the description of goods in the said Schedule, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995.

(11) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on *ad valorem* basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(12) The term “dyed”, wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(13) In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man made fibre shall mean that content of man made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man made fibre shall mean that content of man made fibre in it shall be more than 15% but less than 85% by weight. The garment or made-up of cotton or wool or man made fibre or silk or noil silk shall mean that the content in it of the respective fibre is 85% or more by weight.

(14) Wherever specific rates have been provided against tariff item in the said Schedule, the drawback shall be payable only if the amount is one per cent. or more of free on board value, except where the amount of drawback per shipment exceeds five hundred rupees.

(15) The expressions “when Cenvat facility has not been availed”, used in the said Schedule, shall mean that the exporter shall satisfy the following conditions, namely: -

.../3

(a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Assistant Commissioner of Central Excise or Deputy Commissioner of Customs or Deputy Commissioner of Central Excise, as the case may be, that no Cenvat facility has been availed for any of the inputs or input services used in the manufacture of the export product;

(b) if the goods are exported under bond or claim for rebate of duty of central excise, a certificate from the Superintendent of Customs or Superintendent of Central Excise in-charge of the factory of production, to the effect that no Cenvat facility has been availed for any of the inputs or input services used in the manufacture of the export product, is produced;

Provided that the certificate regarding non-availment of Cenvat facility shall not be required in the case of exports of handloom products or handicrafts (including handicrafts of brass artware) or finished leather and other export products which are unconditionally exempt from the duty of central excise.

(16) Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in cases of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(17) The term 'article of leather' in Chapter 42 of the said Schedule shall mean any article wherein 60% or more of the outer visible surface area (excluding shoulder straps or handles or fur skin trimming, if any) is of leather notwithstanding that such article is made of leather and any other material.

(18) The term "dyed" in relation to fabrics and yarn of cotton, shall include "bleached or mercerized or printed or mélange".

(19) The term "dyed" in relation to textile materials in Chapters 54 and 55 shall include "printed or bleached".

(20) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely: -

- (a) French point or Paris point or Continental Size above 33;
- (b) English or UK adult size 1 and above; and
- (c) American or USA adult size 1 and above.

(21) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely: -

- (a) French point or Paris point or Continental Size upto 33;
- (b) English or UK children size upto 13; and
- (c) American or USA children size upto 13.

(22) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4A.12 of the Hand Book of Procedures (Vol. I), 2009-2014 published vide Public Notice No.1 (RE-2012)/2009-2014 dated the 5th June, 2012 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The Free on Board (FOB) value of any consignment through authorised courier shall not exceed rupees twenty lakhs.

(23) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Export and Import Policy or the Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.

2. All claims for duty drawback shall be filed with reference to the tariff items and descriptions of goods shown in columns 1 and 2 of the said Schedule respectively.

3. This notification shall come into force on the **21st day of September, 2013.**

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		1%		0.3%	
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	Kg	8.7%	271.1	7.6%	236.8
5005	Yarn spun from silk waste, not put up for retail sale	Kg	8.7%	54.9	7.6%	48
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut					
500601	Silk yarn (other than yarn spun from silk waste)	Kg	8.7%	271.1	7.6%	236.8
500602	Others	Kg	8.7%	54.9	7.6%	48
5007	Woven fabrics of silk or of silk waste					
500701	Silk Fabrics containing 85% or more by weight of silk or of silk waste other than noil silk	Kg	8.7%	626.4	7.6%	547.2
500702	Fabrics of noil silk	Kg	8.7%	134.8	7.6%	117.8
500703	Sarees with or without blouse piece	Kg	7.8%	414.5	4%	212.6
500799	Others	Kg	8.7%	83.5	7.6%	72.9

CHAPTER – 51

WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRICS

5101	Wool, not carded or combed		1%		0.3%	
5102	Fine or coarse animal hair, not carded or combed		1%		0.3%	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		1%		0.3%	
5104	Garnetted stock of wool or of fine or coarse animal hair		1%		0.3%	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)					
510501	Wool tops	Kg	4.6%	56	3.4%	41.3
510502	Others		1.7%		1.7%	
5106	Yarn of carded wool, not put up for retail sale					
510601	Containing 85% or more by weight of wool, grey - weaving quality	Kg	5%	72.4	3.7%	53.5
510602	Containing 85% or more by weight of wool, dyed - weaving quality	Kg	5.5%	81	3.8%	56
510603	Containing 85% or more by weight of wool, grey -Hosiery/ knitting quality.	Kg	5%	48.3	3.7%	35.7

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

510604	Containing 85% or more by weight of wool, dyed -Hosiery/ knitting quality.	Kg	5.5%	56.3	3.8%	38.9
510605	Woollen-MMF blended yarn, grey (MMF content less than 50% by weight)	Kg	5%	54.8	3.7%	40.6
510606	Woollen-MMF blended yarn, dyed (MMF content less than 50% by weight)	Kg	5.5%	61	3.8%	42.1
510607	Others (Grey)	Kg	5%	26.3	3.7%	19.4
510608	Others (Dyed)	Kg	5.5%	37.5	3.8%	25.9
5107	Yarn of combed wool, not put up for retail sale					
510701	Containing 85% or more by weight of wool, grey - weaving quality	Kg	5%	72.4	3.7%	53.5
510702	Containing 85% or more by weight of wool, dyed - weaving quality	Kg	5.5%	81	3.8%	56
510703	Containing 85% or more by weight of wool, grey -Hosiery/ knitting quality.	Kg	5%	48.3	3.7%	35.7
510704	Containing 85% or more by weight of wool, dyed -Hosiery/ knitting quality.	Kg	5.5%	56.3	3.8%	38.9
510705	Woollen-MMF blended yarn, grey (MMF content less than 50% by weight)	Kg	5%	54.8	3.7%	40.6
510706	Woollen-MMF blended yarn, dyed (MMF content less than 50% by weight)	Kg	5.5%	61	3.8%	42.1
510707	Others (Grey)	Kg	5%	26.3	3.7%	19.4
510708	Others (Dyed)	Kg	5.5%	37.5	3.8%	25.9
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale					
510801	Grey	Kg	5%	54.8	3.7%	40.6
510802	Dyed	Kg	5.5%	61	3.8%	42.1
5109	Yarn of wool or fine animal hair, put up for retail sale					
510901	Grey	Kg	5%	54.8	3.7%	40.6
510902	Dyed	Kg	5.5%	61	3.8%	42.1
5110	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale					
511001	Grey	Kg	5%	26.3	3.7%	19.4
511002	Dyed	Kg	5.5%	37.5	3.8%	25.9
5111	Woven fabrics of carded wool or of carded fine animal hair					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

511101	Containing 85% or more by weight of wool or of fine animal hair, grey.	Kg	4.3%	109	2.8%	71
511102	Containing 85% or more by weight of wool or of fine animal hair, dyed.	Kg	4.8%	126.7	2.8%	73.9
511103	Others (Grey)	Kg	5%	80.3	2.8%	45
511104	Others (Dyed)	Kg	5.5%	106	2.8%	54
5112	Woven fabrics of combed wool or of combed fine animal hair					
511201	Containing 85% or more by weight of wool or of fine animal hair, grey.	Kg	4.3%	109	2.8%	71
511202	Containing 85% or more by weight of wool or of fine animal hair, dyed.	Kg	4.8%	126.7	2.8%	73.9
511203	Others (Grey)	Kg	5%	80.3	2.8%	45
511204	Others (Dyed)	Kg	5.5%	106	2.8%	54
5113	Woven fabrics of coarse animal hair or of horse hair					
511301	Grey	Kg	3.8%	40	2.8%	29.5
511302	Dyed	Kg	4.3%	50.4	2.8%	32.8

**CHAPTER – 52
COTTON**

5201	Cotton, not carded or combed		1%		0.3%	
5202	Cotton waste (including yarn waste and garnetted stock)		1%		0.3%	
52030000	Cotton, carded or combed		1%		0.3%	
5204	Cotton sewing thread, whether or not put up for retail sale	Kg	3.5%	16	1.2%	5.5
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale					
520501	Grey	Kg	3%	13	1%	4.3
520502	Dyed	Kg	3.5%	16	1.2%	5.5
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale					
520601	Grey	Kg	3%	13	1%	4.3
520602	Dyed	Kg	3.5%	16	1.2%	5.5
5207	Cotton yarn (other than sewing thread) put up for retail sale					
520701	Grey	Kg	3%	13	1%	4.3
520702	Dyed	Kg	3.5%	16	1.2%	5.5
5208	Woven fabrics of cotton, containing 85% or more by					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	weight of cotton, weighing not more than 200 g/m2					
520801	Grey	Kg	4.4%	24.5	1.3%	7.2
520802	Dyed	Kg	4.9%	31.5	1.3%	8.3
520803	Lungis	Kg	4.9%	31.5	1.3%	8.3
520804	Real Madras Handkerchiefs	Kg	4.9%	31.5	1.3%	8.3
520805	Sarees with or without blouse piece	Kg	7.2%	75	1.8%	18.7
520806	Fabrics containing 1% or more by weight of spandex/lycra/elastane (Grey)	Kg	4.9%	33.8	1.6%	11
520807	Fabrics containing 1% or more by weight of spandex/lycra/elastane (Dyed)	Kg	5.4%	37.3	1.6%	11
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2					
520901	Grey	Kg	4.4%	24.5	1.3%	7.2
520902	Dyed	Kg	4.9%	31.5	1.3%	8.3
520903	Lungis	Kg	4.9%	31.5	1.3%	8.3
520904	Real Madras Handkerchiefs	Kg	4.9%	31.5	1.3%	8.3
520905	Denim fabrics	Kg	5.4%	32.9	1.5%	9.1
520906	Denim fabrics containing 1% or more by weight of spandex/lycra/elastane	Kg	5.9%	38.5	1.7%	11.1
520907	Denim fabrics blended with MMF	Kg	5.9%	38.5	1.7%	11.1
520908	Sarees with or without blouse piece	Kg	7.2%	75	1.8%	18.7
520909	Fabrics containing 1% or more by weight of spandex/lycra/elastane (Grey)	Kg	4.9%	33.8	1.6%	11
520910	Fabrics containing 1% or more by weight of spandex/lycra/elastane (Dyed)	Kg	5.4%	37.3	1.6%	11
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2					
521001	Grey	Kg	4.9%	31.5	1.3%	8.3
521002	Dyed	Kg	5.4%	42.3	1.3%	10.2
521003	Sarees with or without blouse piece	Kg	7.2%	75	1.8%	18.7
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made					

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	fibres, weighing more than 200 g/m2					
521101	Grey	Kg	4.9%	31.5	1.3%	8.3
521102	Dyed	Kg	5.4%	42.3	1.3%	10.2
521103	Denim fabrics blended with MMF	Kg	5.9%	38.5	1.7%	11.1
521104	Sarees with or without blouse piece	Kg	7.2%	75	1.8%	18.7
5212	Other woven fabrics of cotton					
521201	Grey	Kg	4.4%	24.5	1.3%	7.2
521202	Dyed	Kg	4.9%	31.5	1.3%	8.3

CHAPTER – 53

OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		1%		0.3%	
5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		1%		0.3%	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		1%		0.3%	
5304	Omitted					
5305	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		1%		0.3%	
5306	Flax yarn					
530601	Grey	Kg	5.9%	29.1	3%	14.8
530602	Dyed	Kg	6.4%	34.4	3%	16.1
5307	Yarn of jute or of other textile bast fibres of heading 5303					
530701	Jute Yarn/Jute Twine		1.9%		1.9%	
530799	Others		1.7%		1.7%	
5308	Yarn of other vegetable textile fibres; paper yarn		1.7%		1.7%	
5309	Woven fabrics of flax					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

530901	Grey	Kg	5.6%	52	2%	18.6
530902	Dyed	Kg	6.1%	59	2%	19.3
5310	Woven fabrics of jute or of other textile base fibres of heading 5303					
531001	Hessian cloth		1.9%		1.9%	
531002	Sacking cloth	Kg	2.6%	10	2.6%	10
531099	Others		1.7%		1.7%	
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		1.7 %		1.7%	

CHAPTER – 54
MAN-MADE FILAMENTS

5401	Sewing thread of man-made filaments, whether or not put up for retail sale	Kg	10.4%	38.2	3%	11
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex					
540201	Polyester texturised/twisted yarn(Grey), manufactured from the Terminal Excise Duty paid filament yarn procured from outside, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54	Kg	10.4%	29.8	3%	8.6
540202	Polyester texturised/twisted yarn(Dyed) manufactured from the Terminal Excise Duty paid filament yarn procured from outside, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54	Kg	10.9%	33.6	3%	9.25
540203	Polyester Filament Yarn	Kg	3%	9.3	3%	9.3
540204	Polyester Texturised/POY Dyed/Undyed Filament Yarn	Kg	3%	9.3	3%	9.3
540205	Polyester/Cotton blended yarn (polyester content not less than 50% by weight)	Kg	3%	6.9	3%	6.9
540206	Acrylic Yarn (Acrylic content 100%)	Kg	3.3%	12.9	3.3%	12.9
540207	Nylon filament yarn including crimped twisted and Dyed	Kg	3%	9.3	3%	9.3
540208	Poly Propylene Multi Filament Yarn		1.7%		1.7%	

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

540209	Nylon Tyre Yarn	Kg	3%	10.8	3%	10.8
540210	Polyester-Woolen yarn (Polyester content not less than 55% by weight)	Kg	3.3%	12.9	3.3%	12.9
540298	Others (Grey)		1.9%		1.9%	
540299	Others (Dyed)		1.9%		1.9%	
5403	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex					
540301	Rayon Tyre Yarn		1.9%		1.9%	
540398	Grey		1.9%		1.9%	
540399	Dyed		1.9%		1.9%	
5404	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					
540401	Grey		1.9%		1.9%	
540402	Dyed		1.9%		1.9%	
5405	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					
540501	Grey		1.9%		1.9%	
540502	Dyed		1.9%		1.9%	
5406	Man-made filament yarn (other than sewing thread), put up for retail sale					
540601	Grey		1.9%		1.9%	
540602	Dyed		1.9%		1.9%	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404					
540701	Woven fabrics containing 85% or more by weight of Synthetic Filament Yarn(Grey)	Kg	7.2%	51.4	3.1%	22.1
540702	Woven fabrics containing 85% or more by weight of Synthetic Filament Yarn (Dyed)	Kg	7.7%	57.8	3.1%	23.3

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

540703	Woven fabrics containing 85% or more by weight of Man-made Filament Yarn and Man-made Staple Fibre (Grey)	Kg	7.7%	52.3	3.1%	21.1
540704	Woven fabrics containing 85% or more by weight of Man-made Filament Yarn and Man-made Staple Fibre (Dyed)	Kg	8.2%	64.4	3.1%	24.3
540705	Woven fabrics containing less than 85% by weight of Man-made Filament Yarn and/or Man-made Staple Fibre (Grey)	Kg	6.7%	55.5	3.1%	25.7
540706	Woven fabrics containing less than 85% by weight of Man-made Filament Yarn and/or Man-made Staple Fibre (Dyed))	Kg	7.2%	62.3	3.1%	26.8
540707	Sarees with or without blouse piece	Kg	9.2%	94	1.1%	11.2
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405					
540801	Woven fabrics containing 85% or more by weight of artificial filament yarn (Grey)	Kg	7.2%	51.4	3.1%	22.1
540802	Woven fabrics containing 85% or more by weight of artificial filament yarn(Dyed)	Kg	7.7%	57.8	3.1%	23.3
540803	Woven fabrics containing 85% or more by weight of man-made filament yarn and man-made staple fibre (Grey)	Kg	7.7%	52.3	3.1%	21.1
540804	Woven fabrics containing 85% or more by weight of man-made filament yarn and man-made staple fibre (Dyed)	Kg	8.2%	64.4	3.1%	24.3
540805	Woven fabrics containing less than 85% by weight of man-made filament yarn and / or man-made staple fibre (Grey)	Kg	6.7%	55.5	3.1%	25.7
540806	Woven fabrics containing less than 85% by weight of man-made filament yarn and / or man-made staple fibre (Dyed)	Kg	7.2%	62.3	3.1%	26.8
540807	Sarees with or without blouse piece	Kg	9.2%	94	1.1%	11.2
CHAPTER – 55						
MAN MADE STAPLE FIBRES						
5501	Synthetic filament tow		1.7%		1.7%	
5502	Artificial filament tow		1.7%		1.7%	

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning		1.7%		1.7%	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning		1.7%		1.7%	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	Kg	9.1%	9.7	1.7%	1.8
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning		1.7%		1.7%	
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning		1.7%		1.7%	
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	Kg	10.3%	36.4	3%	10.6
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale					
550901	Yarn containing 85% or more by weight of MMF (Grey)	Kg	10.3%	36	3%	10.5
550902	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	10.8%	40.5	3%	11.2
550903	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	7.8%	24.5	3%	9.4
550904	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	8.3%	29.2	3%	10.6
550905	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	8.3%	32.2	3%	11.6
550906	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	8.8%	39.6	3%	13.5
550907	Other (Grey)	Kg	7.3%	20.7	3%	8.5
550908	Other (Dyed)	Kg	7.8%	25	3%	9.6
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale					
551001	Yarn containing 85% or more by weight of MMF (Grey)	Kg	10.5%	42.2	3%	12.1
551002	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	11%	50.4	3%	13.7
551003	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	7.8%	30.1	3%	11.6
551004	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	8.3%	37.2	3%	13.4
551005	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	8.3%	38.6	3%	14

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

551006	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	8.8%	48.6	3%	16.6
551007	Other (Grey)	Kg	7.3%	25.4	3%	10.4
551008	Other(Dyed)	Kg	7.8%	29.2	3%	11.2
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale					
551101	Yarn containing 85% or more by weight of MMF (Grey)	Kg	10.3%	36	3%	10.5
551102	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	10.8%	40.5	3%	11.2
551103	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	7.8%	24.5	3%	9.4
551104	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	8.3%	29.2	3%	10.6
551105	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	8.3%	32.2	3%	11.6
551106	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	8.8%	39.6	3%	13.5
551107	Other (Grey)	Kg	7.3%	20.7	3%	8.5
551108	Other(Dyed)	Kg	7.8%	25	3%	9.6
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres					
551201	Grey	Kg	8.4%	56.6	3.1%	20.9
551202	Dyed	Kg	8.9%	68.2	3.1%	23.8
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2					
551301	Grey	Kg	7%	53.5	3.1%	23.7
551302	Dyed	Kg	7.5%	59.9	3.1%	24.8
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2					
551401	Grey	Kg	7%	53.5	3.1%	23.7
551402	Dyed	Kg	7.5%	59.9	3.1%	24.8
5515	Other woven fabrics of synthetic staple fibres					
551501	Containing 85% or more by weight of Man-made Staple Fibre and/ or Man-made Filament	Kg	8.4%	56.6	3.1%	20.9

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	Yarn (Grey)					
551502	Containing 85% or more by weight of Man-made Staple Fibre and /or Man-made Filament Yarn (Dyed)	Kg	8.9%	68.2	3.1%	23.8
551503	Containing less than 85% by weight of Man-made Staple Fibre and / or Man-made Filament Yarn (Grey)	Kg	7%	53.5	3.1%	23.7
551504	Containing less than 85% by weight of Man-made Staple Fibre and / or Man-made Filament Yarn (Dyed)	Kg	7.5%	59.9	3.1%	24.8
5516	Woven fabrics of artificial staple fibres					
551601	Containing 85% or more by weight of Man-made Staple Fibre and / or Man-made Filament Yarn (Grey)	Kg	8.4%	56.6	3.1%	20.9
551602	Containing 85% or more by weight of Man-made Staple Fibre and / or Man-made Filament Yarn (Dyed)	Kg	8.9%	68.2	3.1%	23.8
551603	Containing less than 85% by weight of Man-made Staple Fibre and / or Man-made Filament Yarn (Grey)	Kg	7%	53.5	3.1%	23.7
551604	Containing less than 85% by weight of Man-made Staple Fibre and / or Man-made Filament Yarn (Dyed)	Kg	7.5%	59.9	3.1%	24.8

CHAPTER – 56

**WADDING, FELT AND NON-WOVEN; SPECIAL YARNS;
TWINE, CARDAGE, ROPES AND CABLES AND ARTICLES THEREOF**

5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps					
560101	Of Wool	Kg	4.3%	24	1.7%	9.5
560102	Of MMF	Kg	8.6%	30	1.9%	6.6
560103	Of Cotton and Others	Kg	3%	16.7	1.7%	9.5
560104	Acetate Cigarette filter Rods	Kg	3%	16.7	3%	16.7
5602	Felt, whether or not impregnated, coated, covered or laminated					
560201	Of Wool	Kg	4.3%	24	1.7%	9.5
560202	Of MMF	Kg	8.6%	30	1.9%	6.6
560203	Of Cotton and Others	Kg	3%	16.7	1.7%	9.5

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

5603	Nonwovens, whether or not impregnated, coated, covered or laminated					
560301	Of Wool	Kg	4.3%	24	1.7%	9.5
560302	Of MMF	Kg	8.6%	30	1.9%	6.6
560303	Of Cotton and Others	Kg	3%	16.7	1.7%	9.5
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics	Kg	6.8%	20.4	1.9%	5.7
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal					
560501	Imitation Zari		1.9%		1.9%	
560502	Metallic Yarn Made From Lacquer Coated Aluminium Metallised Polyester Film		1.9%		1.9%	
560599	Others		1.7%		1.7%	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn					
560601	Of Wool	Kg	4.3%	24	1.7%	9.5
560602	Of MMF	Kg	8.6%	30	1.9%	6.6
560603	Of Cotton and Others	Kg	3%	16.7	1.7%	9.5
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics					
560701	Polyamide tyre cord twine	Kg	9.2%	37.5	3.4%	13.9
560702	Others of plastic materials	Kg	7.9%	25.6	3%	9.7
560703	Others of MMF	Kg	8.6%	30	1.7%	5.9
560704	Others	Kg	3%	16.7	1.7%	9.5
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials					
560801	Polyamide tyre cord twine	Kg	9.2%	37.5	3.4%	13.9
560802	Others of plastic materials	Kg	7.9%	25.6	3%	9.7
560803	Others of MMF	Kg	8.6%	30	1.9%	6.6

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

560804	Fishing nets	Kg	14.3%	60.5	4.2%	17.8
560805	Others	Kg	3%	16.7	1.7%	9.5
5609	Articles of yarn, strip or the like of heading 5404 or 54 05, twine, cordage, rope or cables, not elsewhere specified or included	Kg	3%	16.7	1.7%	9.5

CHAPTER – 57
CARPETS AND OTHER TEXTILE FLOOR COVERINGS

5701	Carpets and other textile floor coverings, knotted, whether or not made up					
570101	Of Wool or fine animal hair	Sq.Mtrs.	9.6%	595.6	2.9%	179.9
570102	Of Silk	Sq.Mtrs.	11.7%	2948.4	2.4%	604.8
570103	Of man made fibres	Sq.Mtrs.	9.1%	595.2	1.7%	111.2
570199	Others	Kg	2.2%	17.6	1.7%	13.6
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs					
570201	Of wool or fine animal hair	Sq.Mtrs.	9.7%	326.4	3.2%	107.7
570202	Of silk	Sq.Mtrs.	11.7%	1128.7	2.4%	231.5
570203	Of man made fibres	Sq.Mtrs.	9.1%	246	1.7%	46
570204	Of Cotton	Kg	8.4%	36.3	1.7%	7.3
570205	Of Jute	Sq.Mtrs.	3.2%	53.5	1.7%	28.4
570206	Of Coir	Sq.Mtrs.	3.2%	21.2	1.7%	11.2
570299	Others	Kg	2.2%	17.6	1.7%	13.6
5703	Carpets and other textile floor coverings, tufted, whether or not made up					
570301	Tufted woollen floor coverings, all sorts	Sq.Mtrs.	9.7%	326.4	3.2%	107.7
570302	Of man made fibres	Sq.Mtrs.	9.1%	246	1.7%	46
570303	Of Cotton	Kg	8.4%	36.3	1.7%	7.3
570304	Of Jute	Sq.Mtrs.	3.2%	53.5	1.7%	28.4
570305	Of Coir	Sq.Mtrs.	3.2%	21.2	1.7%	11.2
570399	Others	Kg	2.2%	17.6	1.7%	13.6
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up					
570401	Of wool	Sq.Mtrs.	9.1%	224.8	1.7%	42
570402	Of man made fibres	Sq.Mtrs.	9.1%	224.8	1.7%	42
570499	Others	Kg	2.2%	17.6	1.7%	13.6
5705	Other carpets and other textile floor coverings, whether or not made up					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

570501	Cotton Durries/Cotton Rugs (including Chindi Durries/ Cotton Chenille Durries/Rag Rug Durries/ Printed Durries/ Druggets/ Mats and Mattings including Bath Mats, where cotton predominates by weight	Kg	8.4%	36.3	1.7%	7.3
570502	Woolen Durries/Woolen Rugs (including Chindi Durries/ Woolen Chenille Durries/Rag Rug Durries/ Printed Durries/ Druggets/ Mats and Mattings including Bath Mats, where Wool predominates by weight	Kg	8.4%	69.2	1.7%	14
570503	Of man made fibres	Kg	8.4%	36.3	1.7%	7.3
570504	Of Jute	Sq.Mtrs.	3.2%	53.5	1.7%	28.4
570505	Of Coir	Sq.Mtrs.	3.2%	21.2	1.7%	11.2
570599	Others	Kg	2.2%	17.6	1.7%	13.6

CHAPTER – 58
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE;
TAPESTRIES; TRIMMINGS; EMBROIDERY

5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806					
580101	Of Wool	Kg	4.3%	51.6	1.7%	20.4
580102	Of Man Made Fibres	Kg	7.3%	47	1.7%	10.9
580103	Of Cotton and Others	Kg	3%	16.7	1.7%	9.5
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	Kg	4.3%	31.2	1.7%	12.3
5803	Gauze, other than narrow fabrics of heading 5806	Kg	4.3%	19.2	1.7%	7.6
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006	Kg	4.3%	19.2	1.7%	7.6
5805	Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross-stitch), whether or not made up.	Kg	4.3%	19.2	1.7%	7.6

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

5806	Narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)					
580601	Of Man Made Fibres	Kg	7.3%	39.2	1.7%	9.1
580602	Of Cotton and Others	Kg	3%	16.7	1.7%	9.5
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	Kg	4.3%	19.2	1.7%	7.6
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	Kg	4.3%	19.2	1.7%	7.6
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56 05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included					
580901	Imitation Zari		1.9%		1.9%	
580902	Others		1.7%		1.7%	
5810	Embroidery in the piece, in strips or in motifs					
581001	Of Silk	Per Kg of Silk content	8.7%	626.4	7.6%	547.2
581002	Of MMF where Man-made Staple Fibre and / or Man-made Filament Yarn is 85% or more by weight	Kg	8.9%	68.2	3.1%	23.8
581003	Of MMF where Man-made Staple Fibre and / or Man-made Filament Yarn is less than 85% but more than 50% by weight	Kg	7.5%	59.9	3.1%	24.8
581099	Others	Kg	4.9%	31.5	1.3%	8.3
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	Kg	4.3%	19.2	1.7%	7.6
CHAPTER – 59						
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE						
5901	Textile fabrics coated with gum or amylaceous substances, of a					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations					
590101	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590102	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon					
590201	Rayon Tyre Cord Fabric dipped		1.7%		1.7%	
590202	Rayon Tyre Cord Fabric		1.9%		1.9%	
590203	Nylon Tyre Fabric	Kg	3%	13	3%	13
590299	Others	Kg	8.2%	20.3	1.7%	4.2
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902					
590301	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590302	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
590303	PVC leather cloth / foam leather cloth	Kg	3.3%	14.1	3.3%	14.1
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape					
590401	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590402	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5905	Textile wall coverings					
590501	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590502	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5906	Rubberised textile fabrics, other than those of heading 5902					
590601	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590602	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like					
590701	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590702	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like;					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated					
590801	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590802	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials					
590901	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
590902	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material					
591001	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
591002	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter					
591101	Of Man Made Fibres	Kg	8.2%	35.1	1.9%	8.1
591102	Of Cotton and Others	Kg	4.4%	21.7	1.7%	8.4

CHAPTER – 60
KNITTED OR CROCHETED FABRICS

6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted					
600101	Of Wool	Kg	4.5%	118	2.8%	73.4
600102	Of Man Made Fibres (Grey)	Kg	7.2%	51.4	3.1%	22.1
600103	Of Man Made Fibres (Dyed)	Kg	7.7%	57.8	3.1%	23.3
600104	Of Cotton (Grey)	Kg	4.4%	24.5	1.3%	7.2
600105	Of Cotton (Dyed)	Kg	4.9%	31.5	1.3%	8.3
600106	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Grey)	Kg	4.9%	33.8	1.6%	11
600107	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Dyed)	Kg	5.4%	37.3	1.6%	11
600108	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)	Kg	7%	53.5	3.1%	23.7
600109	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	7.5%	59.9	3.1%	24.8
600110	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	4.9%	31.5	1.3%	8.3
600111	Of Blend containing Cotton and	Kg	5.4%	42.3	1.3%	10.2

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	Man Made Fibre where Cotton predominates by weight (Dyed)					
600199	Of Others	Kg	4.4%	24.5	1.3%	7.2
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001					
600201	Of Wool	Kg	4.5%	118	2.8%	73.4
600202	Of Man Made Fibres (Grey)	Kg	7.2%	51.4	3.1%	22.1
600203	Of Man Made Fibres (Dyed)	Kg	7.7%	57.8	3.1%	23.3
600204	Of Cotton (Grey)	Kg	4.9%	33.8	1.6%	11
600205	Of Cotton (Dyed)	Kg	5.4%	37.3	1.6%	11
600206	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)	Kg	7%	53.5	3.1%	23.7
600207	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	7.5%	59.9	3.1%	24.8
600208	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	4.9%	31.5	1.3%	8.3
600209	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	5.4%	42.3	1.3%	10.2
600299	Of Others	Kg	4.9%	33.8	1.6%	11
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002					
600301	Of Wool	Kg	4.5%	118	2.8%	73.4
600302	Of Man Made Fibres (Grey)	Kg	7.2%	51.4	3.1%	22.1
600303	Of Man Made Fibres (Dyed)	Kg	7.7%	57.8	3.1%	23.3
600304	Of Cotton (Grey)	Kg	4.4%	24.5	1.3%	7.2
600305	Of Cotton (Dyed)	Kg	4.9%	31.5	1.3%	8.3
600306	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Grey)	Kg	4.9%	33.8	1.6%	11
600307	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Dyed)	Kg	5.4%	37.3	1.6%	11
600308	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)	Kg	7%	53.5	3.1%	23.7
600309	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	7.5%	59.9	3.1%	24.8
600310	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	4.9%	31.5	1.3%	8.3

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

600311	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	5.4%	42.3	1.3%	10.2
600399	Of Others	Kg	4.4%	24.5	1.3%	7.2
6004	Knitted or crocheted fabrics of a width exceeding 30 cm , containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001					
600401	Of Wool	Kg	4.5%	118	2.8%	73.4
600402	Of Man Made Fibres (Grey)	Kg	7.2%	51.4	3.1%	22.1
600403	Of Man Made Fibres (Dyed)	Kg	7.7%	57.8	3.1%	23.3
600404	Of Cotton (Grey)	Kg	4.9%	33.8	1.6%	11
600405	Of Cotton (Dyed)	Kg	5.4%	37.3	1.6%	11
600406	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)	Kg	7%	53.5	3.1%	23.7
600407	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	7.5%	59.9	3.1%	24.8
600408	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	4.9%	31.5	1.3%	8.3
600409	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	5.4%	42.3	1.3%	10.2
600499	Of Others	Kg	4.9%	33.8	1.6%	11
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004					
600501	Of Wool	Kg	4.5%	118	2.8%	73.4
600502	Of Man Made Fibres (Grey)	Kg	7.2%	51.4	3.1%	22.1
600503	Of Man Made Fibres (Dyed)	Kg	7.7%	57.8	3.1%	23.3
600504	Of Cotton (Grey)	Kg	4.4%	24.5	1.3%	7.2
600505	Of Cotton (Dyed)	Kg	4.9%	31.5	1.3%	8.3
600506	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Grey)	Kg	4.9%	33.8	1.6%	11
600507	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Dyed)	Kg	5.4%	37.3	1.6%	11
600508	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)	Kg	7%	53.5	3.1%	23.7
600509	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	7.5%	59.9	3.1%	24.8
600510	Of Blend containing Cotton and Man Made Fibre where Cotton	Kg	4.9%	31.5	1.3%	8.3

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	predominates by weight (Grey)					
600511	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	5.4%	42.3	1.3%	10.2
600599	Of Others	Kg	4.4%	24.5	1.3%	7.2
6006	Other knitted or crocheted fabrics					
600601	Of Wool	Kg	4.5%	118	2.8%	73.4
600602	Of Man Made Fibres (Grey)	Kg	7.2%	51.4	3.1%	22.1
600603	Of Man Made Fibres (Dyed)	Kg	7.7%	57.8	3.1%	23.3
600604	Of Cotton (Grey)	Kg	4.4%	24.5	1.3%	7.2
600605	Of Cotton (Dyed)	Kg	4.9%	31.5	1.3%	8.3
600606	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Grey)	Kg	4.9%	33.8	1.6%	11
600607	Of Cotton containing 1% or more by weight of spandex/ lycra/ elastane (Dyed)	Kg	5.4%	37.3	1.6%	11
600608	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)	Kg	7%	53.5	3.1%	23.7
600609	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	7.5%	59.9	3.1%	24.8
600610	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	4.9%	31.5	1.3%	8.3
600611	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	5.4%	42.3	1.3%	10.2
600699	Of Others	Kg	4.4%	24.5	1.3%	7.2

CHAPTER – 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

6101	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103					
610101	Of Cotton	piece	7.6%	56.7	1.7%	12.7
610102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
610103	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
610104	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
610105	Of Noil Silk	piece	7.8%	26.7	4%	13.7
610106	Of Wool	piece	7.6%	52.6	1.7%	11.8
610107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

610108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
610199	Of Others	piece	7.6%	42.1	1.7%	9.4
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104					
610201	Of Cotton	piece	7.6%	56.7	1.7%	12.7
610202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
610203	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
610204	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
610205	Of Noil Silk	piece	7.8%	26.7	4%	13.7
610206	Of Wool	piece	7.6%	52.6	1.7%	11.8
610207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
610208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
610299	Of Others	piece	7.6%	42.1	1.7%	9.4
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted					
610301	Suits, ensembles, jackets, blazers, trousers / full pants					
61030101	Of Cotton	piece	7.6%	56.7	1.7%	12.7
61030102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
61030103	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
61030104	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
61030105	Of Noil Silk	piece	7.8%	26.7	4%	13.7
61030106	Of Wool	piece	7.6%	52.6	1.7%	11.8
61030107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
61030108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
61030199	Of Others	piece	7.6%	42.1	1.7%	9.4
610302	Others					
61030201	Of Cotton	piece	7.6%	49.2	1.7%	11
61030202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

61030203	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
61030204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61030205	Of Noil Silk	piece	7.8%	24.1	4%	12.4
61030206	Of Wool	piece	7.6%	52.6	1.7%	11.8
61030207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
61030208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
61030299	Of Others	piece	7.6%	31.5	1.7%	7
6104	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted					
610401	Suits, ensembles, jackets, blazers, trousers / full pants					
61040101	Of Cotton	piece	7.6%	56.7	1.7%	12.7
61040102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
61040103	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
61040104	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
61040105	Of Noil Silk	piece	7.8%	26.7	4%	13.7
61040106	Of Wool	piece	7.6%	52.6	1.7%	11.8
61040107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
61040108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
61040199	Of Others	piece	7.6%	42.1	1.7%	9.4
610402	Others					
61040201	Of Cotton	piece	7.6%	49.2	1.7%	11
61040202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7
61040203	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
61040204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61040205	Of Noil Silk	piece	7.8%	24.1	4%	12.4
61040206	Of Wool	piece	7.6%	52.6	1.7%	11.8
61040207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
61040208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
61040299	Of Others	piece	7.6%	31.5	1.7%	7
6105	Men's or boys' shirts, knitted					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	or crocheted					
610501	Of Cotton	piece	7.6%	49.2	1.7%	11
610502	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7
610503	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
610504	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
610505	Of Noil Silk	piece	7.8%	24.1	4%	12.4
610506	Of Wool	piece	7.6%	52.6	1.7%	11.8
610507	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
610508	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
610599	Of Others	piece	7.6%	31.5	1.7%	7
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted					
610601	Of Cotton	piece	7.6%	49.2	1.7%	11
610602	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7
610603	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
610604	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
610605	Of Noil Silk	piece	7.8%	24.1	4%	12.4
610606	Of Wool	piece	7.6%	52.6	1.7%	11.8
610607	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
610608	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
610699	Of Others	piece	7.6%	31.5	1.7%	7
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted					
610701	Night shirts, pyjamas, bath robes and dressing gowns/underpants and similar articles					
61070101	Of Cotton	piece	7.6%	35.3	1.7%	7.9
61070102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
61070103	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
61070104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61070105	Of Noil Silk	piece	7.8%	24.1	4%	12.4
61070106	Of Wool	piece	7.6%	42.1	1.7%	9.4
61070107	Of Blend containing Wool and	piece	8.9%	40.4	2.2%	10

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	Man Made Fibre					
61070108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
61070199	Of Others	piece	7.6%	31.5	1.7%	7
610702	Others (briefs and similar articles)					
61070201	Of Cotton	piece	7.6%	16.4	1.7%	3.7
61070202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	16.7	2.2%	4.1
61070203	Of Man Made Fibres	piece	10.2%	17	2.6%	4.3
61070204	Of Silk (other than containing Noil silk)	piece	7.8%	57.5	4%	29.5
61070205	Of Noil Silk	piece	7.8%	27.9	4%	14.3
61070206	Of Wool	piece	7.6%	15.2	1.7%	3.4
61070207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	16.1	2.2%	4
61070208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	17.6	1.8%	4
61070299	Of Others	piece	7.6%	11.7	1.7%	2.6
6108	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted					
610801	Night dresses (including night shirts), pyjamas, negligees bathrobes and dressing gowns,slips, petticoats and similar articles					
61080101	Of Cotton	piece	7.6%	35.3	1.7%	7.9
61080102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
61080103	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
61080104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61080105	Of Noil Silk	piece	7.8%	24.1	4%	12.4
61080106	Of Wool	piece	7.6%	42.1	1.7%	9.4
61080107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
61080108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
61080199	Of Others	piece	7.6%	31.5	1.7%	7
610802	Others (Briefs, Panties and similar articles)					
61080201	Of Cotton	piece	7.6%	16.4	1.7%	3.7
61080202	Of Blend containing Cotton and	piece	8.9%	16.7	2.2%	4.1

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	Man Made Fibre					
61080203	Of Man Made Fibres	piece	10.2%	17	2.6%	4.3
61080204	Of Silk (other than containing Noil silk)	piece	7.8%	57.5	4%	29.5
61080205	Of Noil Silk	piece	7.8%	27.9	4%	14.3
61080206	Of Wool	piece	7.6%	15.2	1.7%	3.4
61080207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	16.1	2.2%	4
61080208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	17.6	1.8%	4
61080299	Of Others	piece	7.6%	11.7	1.7%	2.6
6109	T-shirts, singlets and other vests, knitted or crocheted					
610901	Of Cotton	piece	7.6%	35.3	1.7%	7.9
610902	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
610903	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
610904	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
610905	Of Noil Silk	piece	7.8%	24.1	4%	12.4
610906	Of Wool	piece	7.6%	42.1	1.7%	9.4
610907	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
610908	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
610999	Of Others	piece	7.6%	31.5	1.7%	7
6110	Jerseys, pullovers, cardigans, waistcoats an similar articles, knitted or crocheted					
611001	Of Cotton	piece	7.6%	81.9	1.7%	18.3
611002	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	84.7	2.2%	20.9
611003	Of Man Made Fibres	piece	10.2%	87.4	2.6%	22.3
611004	Of Silk (other than containing Noil silk)	piece	7.8%	160.5	4%	82.3
611005	Of Noil Silk	piece	7.8%	41.5	4%	21.3
611006	Of Wool	piece	7.6%	87.6	1.7%	19.6
611007	Of Blend containing Wool and Man Made Fibre	piece	8.9%	87.5	2.2%	21.6
611008	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	89.6	1.8%	20.4
611099	Of Others	piece	7.6%	73.6	1.7%	16.5
6111	Babies' garments and clothing accessories, knitted or crocheted					
611101	Of Cotton	piece	7.6%	30.3	1.7%	6.8

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

611102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	30.9	2.2%	7.6
611103	Of Man Made Fibres	piece	10.2%	31.6	2.6%	8.1
611104	Of Silk (other than containing Noil silk)	piece	7.8%	42.3	4%	21.7
611105	Of Noil Silk	piece	7.8%	17.4	4%	8.9
611106	Of Wool	piece	7.6%	31.5	1.7%	7
611107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	31.5	2.2%	7.8
611108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	33.2	1.8%	7.6
611199	Of Others	piece	7.6%	24.5	1.7%	5.5
6112	Track suits, ski suits and swimwear, knitted or crocheted					
611201	Of Cotton	piece	7.6%	40.3	1.7%	9
611202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	42	2.2%	10.4
611203	Of Man Made Fibres	piece	10.2%	43.7	2.6%	11.1
611204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
611205	Of Noil Silk	piece	7.8%	22.3	4%	11.3
611206	Of Wool	piece	7.6%	42.1	1.7%	9.4
611207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	42.9	2.2%	10.6
611208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	43.6	1.8%	9.9
611299	Of Others	piece	7.6%	31.5	1.7%	7
6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907					
611301	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
611302	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
611303	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
611304	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
611305	Of Noil Silk	Kg	7.8%	140	4%	71.8
611306	Of Wool	Kg	7.6%	109	1.7%	24.4
611307	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
611399	Of Others	Kg	7.6%	62.9	1.7%	14.1
6114	Other garments, knitted or crocheted					
611401	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted with tightening at the bottom					

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

61140101	Of Cotton	piece	7.6%	49.2	1.7%	11
61140102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7
61140103	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
61140104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61140105	Of Noil Silk	piece	7.8%	24.1	4%	12.4
61140106	Of Wool	piece	7.6%	52.6	1.7%	11.8
61140107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
61140108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
61140199	Of Others	piece	7.6%	31.5	1.7%	7
611402	Women's or girls' Tops					
61140201	Of Cotton	piece	7.6%	35.3	1.7%	7.9
61140202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
61140203	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
61140204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61140205	Of Noil Silk	piece	7.8%	24.1	4%	12.4
61140206	Of Wool	piece	7.6%	42.1	1.7%	9.4
61140207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
61140208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
61140299	Of Others	piece	7.6%	31.5	1.7%	7
611403	Others					
61140301	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
61140302	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
61140303	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
61140304	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
61140305	Of Noil Silk	Kg	7.8%	140	4%	71.8
61140306	Of Wool	Kg	7.6%	109	1.7%	24.4
61140307	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
61140399	Of Others	Kg	7.6%	62.9	1.7%	14.1
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted					
611501	Of Cotton	Kg	7.6%	68.1	1.7%	15.2

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

611502	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
611503	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
611504	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
611505	Of Noil Silk	Kg	7.8%	140	4%	71.8
611506	Of Wool	Kg	7.6%	109	1.7%	24.4
611507	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
611508	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Kg	7.9%	80	1.8%	18.2
611599	Of Others	Kg	7.6%	62.9	1.7%	14.1
6116	Gloves, mittens and mitts, knitted or crocheted					
611601	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
611602	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
611603	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
611604	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
611605	Of Noil Silk	Kg	7.8%	140	4%	71.8
611606	Of Wool	Kg	7.6%	109	1.7%	24.4
611607	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
611608	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Kg	7.9%	80	1.8%	18.2
611699	Of Others	Kg	7.6%	62.9	1.7%	14.1
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories					
611701	Shawls, scarves, mufflers, stoles, mantillas and veils					
61170101	Of Cotton	piece	7.6%	26.5	1.7%	5.9
61170102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	27.8	2.2%	6.9
61170103	Of Man Made Fibres	piece	10.2%	29.1	2.6%	7.4
61170104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
61170105	Of Noil Silk	piece	7.8%	22.3	4%	11.3
61170106	Of Wool	piece	7.6%	46.7	1.7%	10.4
61170107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	37.9	2.2%	9.4
61170199	Of Others	piece	7.6%	23.4	1.7%	5.2
611702	Others					
61170201	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
61170202	Of Blend containing Cotton and	Kg	8.9%	73.5	2.2%	18.2

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	Man Made Fibre					
61170203	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
61170204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
61170205	Of Noil Silk	Kg	7.8%	140	4%	71.8
61170206	Of Wool	Kg	7.6%	109	1.7%	24.4
61170207	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
61170299	Of Others	Kg	7.6%	62.9	1.7%	14.1

CHAPTER – 62

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

6201	Men's or boys' overcoats, car-coats, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles other than those of heading 6203					
620101	Of Cotton	piece	7.6%	56.7	1.7%	12.7
620102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
620103	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
620104	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
620105	Of Noil Silk	piece	7.8%	26.7	4%	13.7
620106	Of Wool	piece	7.6%	52.6	1.7%	11.8
620107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
620108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
620199	Of Others	piece	7.6%	42.1	1.7%	9.4
6202	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 6204					
620201	Of Cotton	piece	7.6%	56.7	1.7%	12.7
620202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
620203	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
620204	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
620205	Of Noil Silk	piece	7.8%	26.7	4%	13.7
620206	Of Wool	piece	7.6%	52.6	1.7%	11.8
620207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
620208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
620299	Of Others	piece	7.6%	42.1	1.7%	9.4

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)					
620301	Suits, ensembles, jackets, blazers, trousers / full pants					
62030101	Of Cotton	piece	7.6%	56.7	1.7%	12.7
62030102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
62030103	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
62030104	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9
62030105	Of Noil Silk	piece	7.8%	26.7	4%	13.7
62030106	Of Wool	piece	7.6%	52.6	1.7%	11.8
62030107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
62030108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
62030199	Of Others	piece	7.6%	42.1	1.7%	9.4
620302	Others					
62030201	Of Cotton	piece	7.6%	49.2	1.7%	11
62030202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7
62030203	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
62030204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62030205	Of Noil Silk	piece	7.8%	24.1	4%	12.4
62030206	Of Wool	piece	7.6%	52.6	1.7%	11.8
62030207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
62030208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
62030299	Of Others	piece	7.6%	31.5	1.7%	7
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)					
620401	Suits, ensembles, jackets, blazers, trousers / full pants					
62040101	Of Cotton	piece	7.6%	56.7	1.7%	12.7
62040102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	58.1	2.2%	14.4
62040103	Of Man Made Fibres	piece	10.2%	59.5	2.6%	15.2
62040104	Of Silk (other than containing Noil silk)	piece	7.8%	107	4%	54.9

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

62040105	Of Noil Silk	piece	7.8%	26.7	4%	13.7
62040106	Of Wool	piece	7.6%	52.6	1.7%	11.8
62040107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	56	2.2%	13.8
62040108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	60.2	1.8%	13.7
62040199	Of Others	piece	7.6%	42.1	1.7%	9.4
620402	Others					
62040201	Of Cotton	piece	7.6%	49.2	1.7%	11
62040202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	51.3	2.2%	12.7
62040203	Of Man Made Fibres	piece	10.2%	53.4	2.6%	13.6
62040204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62040205	Of Noil Silk	piece	7.8%	24.1	4%	12.4
62040206	Of Wool	piece	7.6%	52.6	1.7%	11.8
62040207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53	2.2%	13.1
62040208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	52.9	1.8%	12.1
62040299	Of Others	piece	7.6%	31.5	1.7%	7
6205	Men's or boys' shirts					
620501	Of Cotton	piece	7.6%	50.4	1.7%	11.3
620502	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	52.5	2.2%	13
620503	Of Man Made Fibres	piece	10.2%	54.6	2.6%	13.9
620504	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
620505	Of Noil Silk	piece	7.8%	22.3	4%	11.3
620506	Of Wool	piece	7.6%	52.6	1.7%	11.8
620507	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53.6	2.2%	13.2
620508	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	55	1.8%	12.5
620599	Of Others	piece	7.6%	31.5	1.7%	7
6206	Women's or girls' blouses, shirts and shirt-blouses					
620601	Of Cotton	piece	7.6%	50.4	1.7%	11.3
620602	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	52.5	2.2%	13
620603	Of Man Made Fibres	piece	10.2%	54.6	2.6%	13.9
620604	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
620605	Of Noil Silk	piece	7.8%	22.3	4%	11.3
620606	Of Wool	piece	7.6%	52.6	1.7%	11.8
620607	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53.6	2.2%	13.2

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

620608	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	55	1.8%	12.5
620699	Of Others	piece	7.6%	31.5	1.7%	7
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles					
620701	Night shirts, pyjamas, bathrobes, dressing gown					
62070101	Of Cotton	piece	7.6%	35.3	1.7%	7.9
62070102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
62070103	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
62070104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62070105	Of Noil Silk	piece	7.8%	24.1	4%	12.4
62070106	Of Wool	piece	7.6%	42.1	1.7%	9.4
62070107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
62070108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
62070199	Of Others	piece	7.6%	31.5	1.7%	7
620702	Others					
62070201	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
62070202	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
62070203	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
62070204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
62070205	Of Noil Silk	Kg	7.8%	140	4%	71.8
62070206	Of Wool	Kg	7.6%	109	1.7%	24.4
62070207	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
62070208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Kg	7.9%	80	1.8%	18.2
62070299	Of Others	Kg	7.6%	62.9	1.7%	14.1
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles					
620801	Night dresses (including night shirts), pyjamas, bathrobes, dressing gown					
62080101	Of Cotton	piece	7.6%	35.3	1.7%	7.9

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

62080102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
62080103	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
62080104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62080105	Of Noil Silk	piece	7.8%	24.1	4%	12.4
62080106	Of Wool	piece	7.6%	42.1	1.7%	9.4
62080107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
62080108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
62080199	Of Others	piece	7.6%	31.5	1.7%	7
620802	Others					
62080201	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
62080202	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
62080203	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
62080204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
62080205	Of Noil Silk	Kg	7.8%	140	4%	71.8
62080206	Of Wool	Kg	7.6%	109	1.7%	24.4
62080207	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
62080208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Kg	7.9%	80	1.8%	18.2
62080299	Of Others	Kg	7.6%	62.9	1.7%	14.1
6209	Babies' garments and clothing accessories					
620901	Of Cotton	piece	7.6%	30.3	1.7%	6.8
620902	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	30.9	2.2%	7.6
620903	Of Man Made Fibres	piece	10.2%	31.6	2.6%	8.1
620904	Of Silk (other than containing Noil silk)	piece	7.8%	42.3	4%	21.7
620905	Of Noil Silk	piece	7.8%	17.4	4%	8.9
620906	Of Wool	piece	7.6%	31.5	1.7%	7
620907	Of Blend containing Wool and Man Made Fibre	piece	8.9%	31.5	2.2%	7.8
620908	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	33.2	1.8%	7.6
620999	Of Others	piece	7.6%	24.5	1.7%	5.5
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907					
621001	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
621002	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

621003	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
621004	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
621005	Of Noil Silk	Kg	7.8%	140	4%	71.8
621006	Of Wool	Kg	7.6%	109	1.7%	24.4
621007	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
621099	Of Others	Kg	7.6%	62.9	1.7%	14.1
6211	Track suits, ski suits and swimwear; other garments					
621101	Women's or girls' blouses, shirts and shirt-blouses, with tightening at the bottom					
62110101	Of Cotton	piece	7.6%	50.4	1.7%	11.3
62110102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	52.5	2.2%	13
62110103	Of Man Made Fibres	piece	10.2%	54.6	2.6%	13.9
62110104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62110105	Of Noil Silk	piece	7.8%	22.3	4%	11.3
62110106	Of Wool	piece	7.6%	52.6	1.7%	11.8
62110107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	53.6	2.2%	13.2
62110108	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	55	1.8%	12.5
62110199	Of Others	piece	7.6%	31.5	1.7%	7
621102	Women's or girls' Tops					
62110201	Of Cotton	piece	7.6%	35.3	1.7%	7.9
62110202	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
62110203	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
62110204	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62110205	Of Noil Silk	piece	7.8%	24.1	4%	12.4
62110206	Of Wool	piece	7.6%	42.1	1.7%	9.4
62110207	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
62110208	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
62110299	Of Others	piece	7.6%	31.5	1.7%	7
621103	Others					
62110301	Of Cotton	piece	7.6%	35.3	1.7%	7.9
62110302	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	37.1	2.2%	9.2
62110303	Of Man Made Fibres	piece	10.2%	38.8	2.6%	9.9
62110304	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62110305	Of Noil Silk	piece	7.8%	24.1	4%	12.4

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

62110306	Of Wool	piece	7.6%	42.1	1.7%	9.4
62110307	Of Blend containing Wool and Man Made Fibre	piece	8.9%	40.4	2.2%	10
62110308	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	piece	7.9%	38.4	1.8%	8.7
62110399	Of Others	piece	7.6%	31.5	1.7%	7
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted					
621201	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
621202	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
621203	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
621204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
621205	Of Noil Silk	Kg	7.8%	140	4%	71.8
621206	Of Wool	Kg	7.6%	109	1.7%	24.4
621207	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
621299	Of Others	Kg	7.6%	62.9	1.7%	14.1
6213	Handkerchiefs					
621301	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
621302	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
621303	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
621304	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
621305	Of Noil Silk	Kg	7.8%	140	4%	71.8
621306	Of Wool	Kg	7.6%	109	1.7%	24.4
621307	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
621399	Of Others	Kg	7.6%	62.9	1.7%	14.1
6214	Shawls, scarves, mufflers, mantillas, veils and the like					
621401	Shawls, scarves, mufflers, stoles, mantillas and veils					
62140101	Of Cotton	piece	7.6%	26.5	1.7%	5.9
62140102	Of Blend containing Cotton and Man Made Fibre	piece	8.9%	27.8	2.2%	6.9
62140103	Of Man Made Fibres	piece	10.2%	29.1	2.6%	7.4
62140104	Of Silk (other than containing Noil silk)	piece	7.8%	82.5	4%	42.3
62140105	Of Noil Silk	piece	7.8%	22.3	4%	11.3
62140106	Of Wool	piece	7.6%	46.7	1.7%	10.4
62140107	Of Blend containing Wool and Man Made Fibre	piece	8.9%	37.9	2.2%	9.4
62140199	Of Others	piece	7.6%	23.4	1.7%	5.2

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

621402	Others					
62140201	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
62140202	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
62140203	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
62140204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
62140205	Of Noil Silk	Kg	7.8%	140	4%	71.8
62140206	Of Wool	Kg	7.6%	109	1.7%	24.4
62140207	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
62140299	Of Others	Kg	7.6%	62.9	1.7%	14.1
6215	Ties, bow ties and cravats					
621501	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
621502	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
621503	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
621504	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
621505	Of Noil Silk	Kg	7.8%	140	4%	71.8
621506	Of Wool	Kg	7.6%	109	1.7%	24.4
621507	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
621599	Of Others	Kg	7.6%	62.9	1.7%	14.1
6216	Gloves, mittens and mitts					
621601	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
621602	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
621603	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
621604	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
621605	Of Noil Silk	Kg	7.8%	140	4%	71.8
621606	Of Wool	Kg	7.6%	109	1.7%	24.4
621607	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3
621699	Of Others	Kg	7.6%	62.9	1.7%	14.1
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212					
621701	Of Cotton	Kg	7.6%	68.1	1.7%	15.2
621702	Of Blend containing Cotton and Man Made Fibre	Kg	8.9%	73.5	2.2%	18.2
621703	Of Man Made Fibres	Kg	10.2%	78.9	2.6%	20.1
621704	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
621705	Of Noil Silk	Kg	7.8%	140	4%	71.8
621706	Of Wool	Kg	7.6%	109	1.7%	24.4
621707	Of Blend containing Wool and Man Made Fibre	Kg	8.9%	94.3	2.2%	23.3

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

621799	Of Others	Kg	7.6%	62.9	1.7%	14.1
--------	-----------	----	------	------	------	------

CHAPTER – 63

**OTHER MADE UP TEXTILES ARTICLES; SETS;
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS**

6301	Blankets and traveling rugs					
630101	Acrylic Blankets (with acrylic content 85% or more by weight)	Kg	3.3%	17.3	3.3%	17.3
630102	Other Blankets and traveling rugs	Kg	5.9%	26.7	3.3%	14.9
6302	Bed linen, table linen, toilet linen and kitchen linen					
630201	Of Cotton	Kg	7.2%	75	1.8%	18.7
630202	Of Blend containing Cotton and Man Made Fibre	Kg	8.2%	84	1.5%	15.4
630203	Of Man Made Fibres	Kg	9.2%	94	1.1%	11.2
630204	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
630205	Of Noil Silk	Kg	7.8%	129	4%	66.2
630206	Of Wool	Kg	7.2%	108	1.8%	27
630207	Of Others	Kg	7.2%	69.2	1.8%	17.3
6303	Curtains (including drapes) and interior blinds; curtain or bed valances					
630301	Of Cotton	Kg	7.2%	75	1.8%	18.7
630302	Of Blend containing Cotton and Man Made Fibre	Kg	8.2%	84	1.5%	15.4
630303	Of Man Made Fibres	Kg	9.2%	94	1.1%	11.2
630304	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
630305	Of Noil Silk	Kg	7.8%	129	4%	66.2
630306	Of Wool	Kg	7.2%	108	1.8%	27
630307	Of Others	Kg	7.2%	69.2	1.8%	17.3
6304	Other furnishing articles, excluding those of heading 9404					
630401	Of Cotton	Kg	7.2%	75	1.8%	18.7
630402	Of Blend containing Cotton and Man Made Fibre	Kg	8.2%	84	1.5%	15.4
630403	Of Man Made Fibres	Kg	9.2%	94	1.1%	11.2
630404	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
630405	Of Noil Silk	Kg	7.8%	129	4%	66.2
630406	Of Wool	Kg	7.2%	108	1.8%	27
630407	Of Others	Kg	7.2%	69.2	1.8%	17.3
6305	Sacks and bags, of a kind used for the packing of goods					
630501	Sacks and bags, of a kind used for the packing of goods other than those covered by tariff items 630502 and 630503	Kg	5.4%	15.9	1.7%	5
630502	Flexible Intermediate Bulk	Kg	7.2%	14.2	1.9%	3.7

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	Containers (FIBC)					
630503	Sacks and bags made of jute including hessian bags, sacking bags, jute soil savers etc	Kg	6.1%	17.1	1.7%	4.8
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Kg	5.4%	15.9	1.7%	5
6307	Other made up articles, including dress patterns					
630701	Of Cotton	Kg	7.2%	75	1.8%	18.7
630702	Of Blend containing Cotton and Man Made Fibre	Kg	8.2%	84	1.5%	15.4
630703	Of Man Made Fibres	Kg	9.2%	94	1.1%	11.2
630704	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
630705	Of Noil Silk	Kg	7.8%	129	4%	66.2
630706	Of Wool	Kg	7.2%	108	1.8%	27
630707	Of Others	Kg	7.2%	69.2	1.8%	17.3
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale					
630801	Of Cotton	Kg	7.2%	75	1.8%	18.7
630802	Of Blend containing Cotton and Man Made Fibre	Kg	8.2%	84	1.5%	15.4
630803	Of Man Made Fibres	Kg	9.2%	94	1.1%	11.2
630804	Of Silk (other than containing Noil silk)	Kg	7.8%	414.5	4%	212.6
630805	Of Noil Silk	Kg	7.8%	129	4%	66.2
630806	Of Wool	Kg	7.2%	108	1.8%	27
630807	Of Others	Kg	7.2%	69.2	1.8%	17.3
63090000	Worn clothing and other worn articles		Nil		Nil	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials		1%		0.3%	

CHAPTER – 64
FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

			A		B	
Tariff Item	Description of goods	Unit	Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(₹)	Drawback Rate	Drawback cap per unit in Rs.(₹)
1	2	3	4	5	6	7

	cosmetics or toilet preparations					
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners					
961701	Stainless Steel Vacuum flask		1.9%		1.9%	
961799	Others		1.7%		1.7%	
96180000	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing		1.7%		1.7%	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material		1.7%		1.7%	

CHAPTER – 97

WORKS OF ART, COLLECTOR'S' PIECES AND ANTIQUES

9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		Nil		Nil	
97020000	Original engravings, prints and lithographs		Nil		Nil	
9703	Original sculptures and statuary, in any material		Nil		Nil	
9704	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907		Nil		Nil	
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest		Nil		Nil	
97060000	Antiques of an age exceeding one hundred years		Nil		Nil	

[F.No. 609/111/2013-DBK]

(Rajiv Talwar)
Joint Secretary to the Government of India