

Section XI – Chapter 50

EXIM CODE (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Section XI

Textiles and Textile Articles

Notes.

1. This Section does not cover:
 - (a) Animal brush making bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
 - (b) Human hair or articles of human hair (heading 05.01, 67.03, or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
 - (c) Cotton linters or other vegetable materials of Chapter 14;
 - (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
 - (e) Articles of heading 30.05 or 30.06 yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
 - (f) Sensitised textile of headings 37.01 to 37.04;
 - (g) Monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
 - (h) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
 - (i) Woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
 - (k) Hides or skins with their hair or wool on (Chapter 41 or Chapter 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
 - (l) Articles of textile materials of heading 42.01 or 42.02;
 - (m) Products or articles of Chapter 48 (for example, cellulose wadding);
 - (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
 - (o) Hair-nets or other headgear or parts thereof of Chapter 65;
 - (p) Goods of Chapter 67;
 - (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
 - (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
 - (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
 - (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
 - (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners and typewriter ribbons); or
 - (v) Articles of Chapter 97.
- ¹[2.(A) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.
When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.]
- (B) For the purposes of the above rule :
 - (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as textile material;
 - (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
 - (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and Chapter 55 are to be treated as a single Chapter;
 - (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.
- (C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.
- 3.(A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns [single, multiple (folded) or cabled] of the following descriptions are to be treated as "twine, cordage, ropes and cables":
 - (a) Of silk or waste silk, measuring more than 20,000 decitex;
 - (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
 - (c) Of true hemp or flax:
 - (i) Polished or glazed measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;

¹ Substituted by The Finance (No.2) Bill, 2009.

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8.	For the purposes of Chapters 50 to 60 :										
	(a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and										
	(b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.										
9.	The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.										
10.	Elastic products consisting of textile materials combined with rubber threads are classified in this Section.										
11.	For the purposes of this Section, the expression "impregnated" includes "dipped".										
12.	For the purposes of this Section, the expression "polyamides" includes "aramids".										
13.	For the purposes of this Section and, where applicable, throughout this Schedule, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.										
14.	Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 6101 to 6114 and headings 6201 to 6211.										

Sub-heading Notes.

1. In this Section and, where applicable, throughout this Schedule, the following expressions have the meanings hereby assigned to them :

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or
- (ii) is of indeterminate colour ("grey yarn"), manufactured from garneted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

- (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;
- (ii) consists of a mixture of unbleached and bleached fibres; or
- (iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

- (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;
- (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;
- (iii) is obtained from slivers or rovings which have been printed; or
- (iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, *mutatis mutandis*, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or fugitive dye.

(e) Bleached woven fabric

Woven fabric which:

- (i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;
- (ii) consists of bleached yarn; or
- (iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

- (i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or
- (ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

- (i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);
- (ii) consists of unbleached or bleached yarn and coloured yarn; or

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	(iii) consists of marl of mixture yarns. (In all cases, the yarn used in selvages and piece ends is not taken into consideration).										
	(h) Printed woven fabric Woven fabric which has been printed in the piece, whether or not made from yarns of different colours. (The following are also regarded as printed woven fabrics; woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process) The process of mercerisation does not affect the classification of yarns or fabrics within the above categories. The definitions at (d) to (h) above apply, <i>mutatis mutandis</i> , to knitted or crocheted fabrics.										
	(ij) Plain weave A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternative over and under successive yarns of the weft.										
2.(A)	Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.										
	(B) For the application of this rule:										
	(a) where appropriate, only the part which determines, the classification under Interpretative Rule 3 shall be taken into account;										
	(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;										
	(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.										

Chapter 50

Silk

Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

Note on Cess Leviable

See Appendix-I for Cess leviable on all textiles products under this Chapter.

5001	Silk-worm cocoons suitable for reeling	kg.	30.00	30.00	---	0	0	0.90	30.900	Free	Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
5002	Raw silk (not thrown)										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No.164A. ACD by Ntfn 20/06-Cus. dated 01.03.2006
5002 00	- Raw silk (not thrown):										Anti-Dumping Duty: See Ntfn 05/2009-Cus. dated 06.01.2009
5002 00 10	--- Mulberry raw silk	kg.	30.00	5.00	---	0	0	0.15	5.150	Free	
5002 00 20	--- Mulberry dupion silk	kg.	30.00	5.00	---	0	0	0.15	5.150	Free	
5002 00 30	--- Non-Mulberry silk	kg.	30.00	5.00	---	0	0	0.15	5.150	Free	
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)										Exemption: BCD by Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 586
5003 00	- Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock):										
5003 00 10	--- Mulberry silk waste	kg.	15.00	10.00	---	4	0	0.30	14.712	Free	
5003 00 20	--- Tussar silk waste	kg.	15.00	10.00	---	4	0	0.30	14.712	Free	
5003 00 30	--- Eri waste	kg.	15.00	10.00	---	4	0	0.30	14.712	Free	
5003 00 40	- Munga waste	kg.	15.00	10.00	---	4	0	0.30	14.712	Free	
5003 00 90	--- Other	kg.	15.00	10.00	---	4	0	0.30	14.712	Free	
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale										Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006
5004 00	- Silk yarn (other than yarn spun from silk waste) not put up for retail sale:										
5004 00 10	--- 100% mulberry dupion silk yarn	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5004 00 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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5005	Yarn spun from silk waste, not put up for retail sale										<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
5005 00	- Yarn spun from silk waste, not put up for retail sale: --- Containing 85% or more by weight of silk waste:										
5005 00 11	---- Other than noil silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5005 00 12	---- From noil silk --- Containing less than 85% by weight of silk:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5005 00 21	---- Other than noil silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5005 00 22	---- From noil silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut										<i>ACD by Ntfn 20/06-Cus. dated 01.03.2006</i>
5006 00	- Silk yarn and yarn spun from silk waste put up for retail sale; silk worm gut: --- Silk yarn:										
5006 00 11	---- Silk embroidery thread	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 19	---- Other --- Yarn spun from silk waste containing 85% or more by weight of silk:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 21	---- Silk embroidery thread	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 29	---- Other --- Yarn spun from silk waste containing 85% or less by weight of silk:	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 31	---- Spun from silk waste other than noil silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 32	---- Yarn spun from noil silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 33	---- Silk embroidery thread	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 39	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5006 00 90	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
5007	Woven fabrics of silk or of silk waste										
5007 10 00	- Fabrics of noil silk	m ²	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006 Anti-Dumping Duty: See Ntfn 121/2006-Cus. dated 26.12.2006</i>
5007 20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:										
5007 20 10	--- Sarees	m ²	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006 Anti-Dumping Duty: See Ntfn 121/2006-Cus. dated 26.12.2006</i>
5007 20 90	--- Other	m ²	10.00	10.00	---	0	10	0.64	21.970	Free	<i>Exemption: ACD by Ntfn 20/06-Cus. dated 01.03.2006 Anti-Dumping Duty: See Ntfn 121/2006-Cus. dated 26.12.2006</i>
5007 90	- Other										<i>Inserted vide Ntfn 109/Cus. (N.T.) dated 24.09.2008</i>
5007 90 10	--- Of Handloom woven	m ²	10.00	10.00	---	0	10	0.64	21.970		<i>Inserted vide Ntfn 109/Cus. (N.T.) dated 24.09.2008</i>
5007 90 90	--- Other fabrics	m ²	10.00	10.00	---	0	10	0.64	21.970		<i>Inserted vide Ntfn 109/Cus. (N.T.) dated 24.09.2008</i>

Exemption Notifications

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.