

Section XI – Chapter 57

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. ACQ (6)	CVD. (7)	CESS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
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Chapter 57

Carpets and Other Textile Floor Coverings

Notes.

- For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.
- This Chapter does not cover floor covering underlays.

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 jute goods and articles of jute manufacture.
- See Appendix-I for Cess leviable on all textiles under this Chapter.

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. ACQ (6)	CVD. (7)	CESS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
5701	Carpets and other textile floor coverings, knotted, whether or not made up									<i>CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
5701 10 00	- Of wool or fine animal hair	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5701 90	- Of other textile materials:									
5701 90 10	--- Of cotton	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5701 90 20	--- Of coir including geo textile	m ²	10.00	10.00	---	4	10	0.64	26.849	Free <i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
5701 90 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanle” and similar hand-woven rugs									<i>CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
5702 10 00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 20	- Floor coverings of coconut fibres (coir):									
5702 20 10	--- Coir matting, woven	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 20 20	--- Coir carpets and other rugs	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 20 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
	- Other, of pile construction, not made up:									
5702 31	-- Of wool or fine animal hair:									
5702 31 10	--- Carpets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 31 20	--- Druggets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 31 30	--- Mats and matting	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 31 40	--- Carpeting, floor rugs and the like	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 31 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 32	-- Of man-made textile materials:									<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. ACD (6)	CVD. (7)	CESS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)
5702 32 10	--- Carpets, carpeting and rugs the like	m ²	10.0% or Rs.105 per sq. mtr., whichever is higher	10.0% or Rs.105 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 32 20	--- Mats and matting	m ²	10.0% or Rs.105 per sq. mtr., whichever is higher	10.0% or Rs.105 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 32 90	--- Other	m ²	10.0% or Rs.105 per sq. mtr., whichever is higher	10.0% or Rs.105 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 39	-- Of other textile materials:									
5702 39 10	--- Carpets and other floor coverings other than durries of cotton	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 39 20	--- Carpets and other floor coverings, of silk	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
	- Other, of pile construction, made up:									
5702 41	-- Of wool or fine animal hair:									
5702 41 10	--- Carpets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 41 20	--- Druggets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 41 30	--- Mats and matting	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 41 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 42	-- Of man-made textile materials:									
5702 42 10	--- Carpets, carpeting and rugs	m ²	10.0% or Rs.80 per sq. mtr., whichever is higher	10.0% or Rs.80 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 42 20	--- Mats and matting	m ²	10.0% or Rs.80 per sq. mtr., whichever is higher	10.0% or Rs.80 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 42 30	--- Carpets, rugs and mats of Handloom	m ²	10.0% or Rs.80 per sq. mtr., whichever is higher	10.0% or Rs.80 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 42 90	--- Other	m ²	10.0% or Rs.80 per sq. mtr., whichever is higher	10.0% or Rs.80 per sq. mtr., whichever is higher	---	4	10	0.00		Free
5702 49	-- Of other textile materials:									
5702 49 10	--- Carpets and other floor coverings other than durries of cotton	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 49 20	--- Carpets and other floor coverings, of silk	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 49 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free
5702 50	- Other, not of pile construction, not made up:									
	- Of man-made textile materials:									
5702 50 21	--- Carpets, Carpeting and rugs	m ²	10.0% or Rs.105 per sq. mtr., whichever is higher	10.0% or Rs.105 per sq. mtr., whichever is higher	---	4	10			Free
5702 50 22	--- Mats and matting	m ²	10.0% or Rs.105 per sq. mtr., whichever is higher	10.0% or Rs.105 per sq. mtr., whichever is higher	---	4	10			Free
5702 50 29	--- Other	m ²	10.0% or Rs.105 per sq. mtr., whichever is higher	10.0% or Rs.105 per sq. mtr., whichever is higher	---	4	10			Free

*Cess Exemption:
See Ntfn 69/2004-
Cus. dated*

09.07.2004 S.No. 1

*Inserted vide Ntfn
109/2008-Cus.
(N.T.) dated
24.09.2008*

*Cess Exemption:
See Ntfn 69/2004-
Cus. dated
09.07.2004; Sl. No.
1A*

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
5702 50 31	- Of other textiles materials: --- Carpets and other floor coverings, of cotton other than durries	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 50 32	--- Carpets and other floor coverings, of silk	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 50 33	--- Place mat and other similar goods	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 50 39	--- Other - Other, not of pile construction, made up:	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 91	-- Of wool or fine animal hair:										
5702 91 10	--- Carpets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 91 20	--- Druggets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 91 30	--- Mats and matting	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 91 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 92	-- Of man-made textile materials:										
5702 92 10	--- Carpets, carpeting and rugs	m ²	10.0% or Rs.110 per sq. mtr., whichever is higher	10.0% or Rs.110 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5702 92 20	--- Mats and matting	m ²	10.0% or Rs.110 per sq. mtr., whichever is higher	10.0% or Rs.110 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5702 92 90	--- Other	m ²	10.0% or Rs.110 per sq. mtr., whichever is higher	10.0% or Rs.110 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5702 99	-- Of other textile materials:										
5702 99 10	--- Carpets and other floor coverings, of cotton other than durries	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 99 20	--- Carpets and other floor coverings, of silk	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5702 99 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5703	Carpets and other textile floor coverings, tufted, whether or not made up										<i>CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
5703 10	- Of wool or fine animal hair:										
5703 10 10	--- Carpets	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5703 10 20	--- Mats and matting	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5703 10 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5703 20	- Of nylon or other polyamides:										
5703 20 10	--- Carpets, carpeting and rugs	m ²	10.0% or Rs.70 per sq. mtr., whichever is higher	10.0% or Rs.70 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5703 20 20	--- 100% polyamide tufted velour, cut pile/ loop pile carpet mats with jute, rubber latex or PU foam baking	m ²	10.0% or Rs.70 per sq. mtr., whichever is higher	10.0% or Rs.70 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5703 20 90	--- Other	m ²	10.0% or Rs.70 per sq. mtr., whichever is higher	10.0% or Rs.70 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5703 30	- Of other man-made textile material:										
											<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>

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5703 30 10	--- Carpets, carpeting and rugs	m ²	10.0% or Rs.55 per sq. mtr., whichever is higher	10.0% or Rs.55 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5703 30 20	--- 100% polypropylene carpet mats with jute, rubber, latex or PU foam baking	m ²	10.0% or Rs.55 per sq. mtr., whichever is higher	10.0% or Rs.55 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5703 30 90	--- Other	m ²	10.0% or Rs.55 per sq. mtr., whichever is higher	10.0% or Rs.55 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5703 90	- Of other textile materials:										<i>CVD: See Ntfn 29/2004-CE dated 09.07.2004</i>
5703 90 10	--- Carpets and other floor coverings, of cotton other than durries	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5703 90 20	--- Carpets and floor coverings of Coir	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
5703 90 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up										<i>CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
5704 10 00	- Tiles, having a maximum surface area of 0.3 m ²	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5704 90	- Other:										<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
5704 90 10	--- Cotton	m ²	10.0% or Rs.35 per sq. mtr., whichever is higher	10.0% or Rs.35 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5704 90 20	--- Woollen, other than artware	m ²	10.0% or Rs.35 per sq. mtr., whichever is higher	10.0% or Rs.35 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5704 90 90	--- Other	m ²	10.0% or Rs.35 per sq. mtr., whichever is higher	10.0% or Rs.35 per sq. mtr., whichever is higher	---	4	10	0.00		Free	
5705	Other carpets and other textile floor coverings, whether or not made up										<i>CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
5705 00	- Other carpets and other textile floor coverings, whether or not made up:										
	--- Carpets:										
5705 00 11	---- Of silk	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 19	---- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Durries:										
5705 00 21	---- Durries cotton	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 22	---- Durries of man-made fibres	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 23	---- Durries of wool	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 24	---- Cotton Durries of handloom (including Chindi Durries, Cotton Chenille Durries, Rag Rug Durrie, Printed Durries, Druggets)	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
5705 00 29	---- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
	--- Of jute:										
5705 00 31	---- Of blended jute	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	

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5705 00 32	---- Of coir jute	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 39	---- Other --- Carpets, carpeting, rugs, mats and mattings:	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 41	---- Knitted	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 42	---- Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of Handloom	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
5705 00 49	---- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	
5705 00 90	--- Other	m ²	10.00	10.00	---	4	10	0.64	26.849	Free	

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.