

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)	REMARKS (12)
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## Chapter 61

### Articles of Apparel and Clothing Accessories, Knitted or Crocheted

#### Notes.

- This Chapter applies only to made up knitted or crocheted articles.
- This Chapter does not cover:
  - Goods of heading 62.12;
  - Worn clothing or other worn articles of heading 63.09; or
  - Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).
- For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfill all the above conditions :

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
  - evening dress (tailcoat), generally made of black-fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;
  - dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels;
- (b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:
- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and
  - one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

- Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 61.05 does not cover sleeveless garments.
- Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.
- For the purposes of heading 61.11:
  - The expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;
  - Articles which are, *prima facie*, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.
- For the purposes of heading 61.12, "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:
  - A "ski overall", that is, one-piece garment designed to cover the upper and the lower parts of body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or
  - A "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:
    - one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and
    - one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

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8.	Garments which are, <i>prima facie</i> , classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.									
9.	Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boy's garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes. Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.									
10.	Articles of this Chapter may be made of metal thread.									
<b>Note on Effective Duty</b>										
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].										
<b>Note on Cess Leviable</b>										
See Appendix-I for Cess leviable on all textiles under this Chapter.										
<b>6101</b>	<b>Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03</b>									ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004
6101 20	- Of cotton	u	10.0% or Rs.540 per piece, whichever is higher	10.0% or Rs.540 per piece, whichever is higher	---	0	10	0.00	Free	Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1
6101 30	- Of man-made fibres:									Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1
6101 30 10	--- Of synthetic fibres	u	10.0% or Rs.530 per piece, whichever is higher	10.0% or Rs.530 per piece, whichever is higher	---	0	10	0.00	Free	
6101 30 20	--- Of artificial fibres	u	10.0% or Rs.530 per piece, whichever is higher	10.0% or Rs.530 per piece, whichever is higher	---	0	10	0.00	Free	
6101 90	- Other:									
6101 90 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6101 90 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004; Sl. No. 1A										
<b>6102</b>	<b>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 61.04</b>									ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004
6102 10 00	- Of wool or fine animal hair	u	10.0% or Rs.595 per piece, whichever is higher	10.0% or Rs.595 per piece, whichever is higher	---	0	10	0.00	Free	Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1
6102 20 00	- Of cotton	u	10.0% or Rs.425 per piece, whichever is higher	10.0% or Rs.425 per piece, whichever is higher	---	0	10	0.00	Free	Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1
6102 30	- Of man-made fibres:									Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1

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6102 30 10	--- Of synthetic fibres	u	10.0% or Rs.475 per piece, which- ever is higher	10.0% or Rs.475 per piece, which- ever is higher	---	0	10	0.00		Free
6102 30 20	--- Of artificial fibres	u	10.0% or Rs.475 per piece, which- ever is higher	10.0% or Rs.475 per piece, which- ever is higher	---	0	10	0.00		Free
6102 90	- Other:									
6102 90 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6102 90 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
<b>6103</b>	<b>Men's or boys' suits, en- sembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: All Goods of Cot- ton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
6103 10	- Suits:									
6103 10 10	-- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 10 20	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 10 30	-- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 10 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 22 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 23 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 29	-- Of other textile materials:									
6103 29 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 29 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 29 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
	- Jackets and blazers:									
6103 31 00	-- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 32 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 33 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 39	-- Of other textile material:									
6103 39 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 39 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 39 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
	- Trousers, bib and brace over- alls, breeches and shorts:									
6103 41 00	-- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 42 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 43 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 49	-- Of other textile materials:									
6103 49 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 49 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6103 49 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
<b>6104</b>	<b>Women's girls' suits, en- sembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim- wear), knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: All Goods of Cot- ton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004</i>
	- Suits:									
6104 13 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6104 19	-- Of other textile materials:									<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 19 10	--- Of silk	u	10.0% or Rs.460 per piece, which- ever is higher	10.0% or Rs.460 per piece, which- ever is higher	---	0	10	0.00		Free
6104 19 20	--- Of artificial fibres	u	10.0% or Rs.460 per piece, which- ever is higher	10.0% or Rs.460 per piece, which- ever is higher	---	0	10	0.00		Free

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6104 19 90	--- Other	u	10.0% or Rs.460 per piece, which- ever is higher	10.0% or Rs.460 per piece, which- ever is higher	---	0	10	0.00		Free	
	- Ensembles:										
6104 22 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 23 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 29	-- Of other textile materials:										
6104 29 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 29 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 29 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Jackets and blazers:										
6104 31 00	-- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 32 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 33 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 39	-- Of other textile materials:										
6104 39 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 39 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 39 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Dresses:										
6104 41 00	-- Of wool or fine animal hair	u	10.0% or Rs.255 per piece, which- ever is higher	10.0% or Rs.255 per piece, which- ever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 42 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6104 43 00	-- Of synthetic fibres	u	10.0% or Rs.255 per piece, which- ever is higher	10.0% or Rs.255 per piece, which- ever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 44 00	-- Of artificial fibres	u	10.0% or Rs.255 per piece, which- ever is higher	10.0% or Rs.255 per piece, which- ever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 49	-- Of other textile materials:										<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 49 10	--- Of silk	u	10.0% or Rs.220 per piece, which- ever is higher	10.0% or Rs.220 per piece, which- ever is higher	---	0	10	0.00		Free	
6104 49 90	--- Of other fibres	u	10.0% or Rs.220 per piece, which- ever is higher	10.0% or Rs.220 per piece, which- ever is higher	---	0	10	0.00		Free	
	- Skirts and divided skirts:										
6104 51 00	-- Of wool or fine animal hair	u	10.0% or Rs.110 per piece, which- ever is higher	10.0% or Rs.110 per piece, which- ever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 52 00	-- Of cotton	u	10.0% or Rs.110 per piece, which- ever is higher	10.0% or Rs.110 per piece, which- ever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 53 00	-- Of synthetic fibres	u	10.0% or Rs.110 per piece, which- ever is higher	10.0% or Rs.110 per piece, which- ever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 59	-- Of other textile materials:										<i>Cess Exemption: See Ntfn 69/2004- Cus. dated 09.07.2004 S.No. 1</i>
6104 59 10	--- Of silk	u	10.0% or Rs.110 per piece, which- ever is higher	10.0% or Rs.110 per piece, which- ever is higher	---	0	10	0.00		Free	
6104 59 20	--- Of artificial fibres	u	10.0% or Rs.110 per piece, which- ever is higher	10.0% or Rs.110 per piece, which- ever is higher	---	0	10	0.00		Free	
6104 59 90	--- Of other fibres	u	10.0% or Rs.110 per piece, which- ever is higher	10.0% or Rs.110 per piece, which- ever is higher	---	0	10	0.00		Free	

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	- Trousers, bib and brace overalls, breeches and shorts:									
6104 61 00	-- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free
6104 62 00	-- Of cotton	u	10.0% or Rs.98 per piece, whichever is higher	10.0% or Rs.98 per piece, whichever is higher	---	0	10	0.00		Free
6104 63 00	-- Of synthetic fibres	u	10.0% or Rs.98 per piece, whichever is higher	10.0% or Rs.98 per piece, whichever is higher	---	0	10	0.00		Free
6104 69	-- Of other textile materials:									
6104 69 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6104 69 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6104 69 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
<b>6105</b>	<b>Men's or boys' shirts, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6105 10	- Of cotton:									<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6105 10 10	--- Shirts, hand crocheted	u	10.0% or Rs.83 per piece, whichever is higher	10.0% or Rs.83 per piece, whichever is higher	---	0	10	0.00		Free
6105 10 20	--- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	10.0% or Rs.83 per piece, whichever is higher	10.0% or Rs.83 per piece, whichever is higher	---	0	10	0.00		Free
6105 10 90	--- Other	u	10.0% or Rs.83 per piece, whichever is higher	10.0% or Rs.83 per piece, whichever is higher	---	0	10	0.00		Free
6105 20	- Of man-made fibres:									
6105 20 10	--- Of synthetic fibres	u	10.0% or Rs.83 per piece, whichever is higher	10.0% or Rs.83 per piece, whichever is higher	---	0	10	0.00		Free
6105 20 20	--- Of artificial fibres	u	10.0% or Rs.83 per piece, whichever is higher	10.0% or Rs.83 per piece, whichever is higher	---	0	10	0.00		Free
6105 90	- Of other textile materials:									
6105 90 10	--- Of silk	u	10.0% or Rs.90 per piece, whichever is higher	10.0% or Rs.90 per piece, whichever is higher	---	0	10	0.00		Free
6105 90 90	--- Other	u	10.0% or Rs.90 per piece, whichever is higher	10.0% or Rs.90 per piece, whichever is higher	---	0	10	0.00		Free
<b>6106</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6106 10 00	- Of cotton	u	10.0% or Rs.90 per piece, whichever is higher	10.0% or Rs.90 per piece, whichever is higher	---	0	10	0.00		Free
6106 20	- Of man-made fibres:									
6106 20 10	--- Of synthetic fibres	u	10.0% or Rs.25 per piece, whichever is higher	10.0% or Rs.25 per piece, whichever is higher	---	0	10	0.00		Free

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6106 20 20	--- Of artificial fibres	u	10.0% or Rs.25 per piece, whichever is higher	10.0% or Rs.25 per piece, whichever is higher	---	0	10	0.00		Free
6106 90	- Of other textile materials:									
6106 90 10	--- Of silk	u	10.0% or Rs.135 per piece, whichever is higher	10.0% or Rs.135 per piece, whichever is higher	---	0	10	0.00		Free
6106 90 20	--- Of wool or fine animal hair	u	10.0% or Rs.135 per piece, whichever is higher	10.0% or Rs.135 per piece, whichever is higher	---	0	10	0.00		Free
6106 90 90	--- Other	u	10.0% or Rs.135 per piece, whichever is higher	10.0% or Rs.135 per piece, whichever is higher	---	0	10	0.00		Free
<b>6107</b>	<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
	- Underpants and briefs:									<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6107 11 00	-- Of cotton	u	10.0% or Rs.24 per piece, whichever is higher	10.0% or Rs.24 per piece, whichever is higher	---	0	10	0.00		Free
6107 12	-- Of man-made fibres:									<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6107 12 10	--- Of synthetic fibres	u	10.0% or Rs.30 per piece, whichever is higher	10.0% or Rs.30 per piece, whichever is higher	---	0	10	0.00		Free
6107 12 20	--- Of artificial fibres	u	10.0% or Rs.30 per piece, whichever is higher	10.0% or Rs.30 per piece, whichever is higher	---	0	10	0.00		Free
6107 19	-- Of other textile materials:									
6107 19 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 19 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
	- Night shirts and pyjamas:									
6107 21 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 22	-- Of man-made fibres:									
6107 22 10	--- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 22 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 29	-- Of other textile materials:									
6107 29 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 29 20	--- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 29 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
	- Other:									
6107 91	-- Of cotton:									
6107 91 10	--- Gengis (Vests), other than hand crocheted	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 91 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 99	-- Of other textile materials:									
6107 99 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 99 20	--- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free
6107 99 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free

## Section XI – Chapter 61

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. ACB (6)	CVD. (7)	CESS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)	
6108	<b>Women's or girls's slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>	
	- Slips and petticoats:										
6108 11	-- Of man-made fibres:										
6108 11 10	--- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 11 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 19	-- Of other textile materials:										
6108 19 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 19 20	--- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 19 90	--- Of other fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Breifs and panties:										
6108 21 00	-- Of cotton	u	10.0% or Rs.25 per piece, whichever is higher	10.0% or Rs.25 per piece, whichever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6108 22	-- Of man-made fibres:										<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6108 22 10	--- Of synthetic fibres	u	10.0% or Rs.25 per piece, whichever is higher	10.0% or Rs.25 per piece, whichever is higher	---	0	10	0.00		Free	
6108 22 20	--- Of artificial fibres	u	10.0% or Rs.25 per piece, whichever is higher	10.0% or Rs.25 per piece, whichever is higher	---	0	10	0.00		Free	
6108 29	-- Of other textile materials:										
6108 29 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 29 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Night dresses and pyjamas:										
6108 31 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 32	-- Of man-made fibres:										
6108 32 10	--- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 32 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 39	-- Of other textile materials:										
6108 39 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 39 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
	- Other:										
6108 91 00	-- Of cotton	u	10.0% or Rs.65 per piece, whichever is higher	10.0% or Rs.65 per piece, whichever is higher	---	0	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6108 92	-- Of man-made fibres:										<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6108 92 10	--- Of synthetic fibres	u	10.0% or Rs.60 per piece, whichever is higher	10.0% or Rs.60 per piece, whichever is higher	---	0	10	0.00		Free	
6108 92 20	--- Of artificial fibres	u	10.0% or Rs.60 per piece, whichever is higher	10.0% or Rs.60 per piece, whichever is higher	---	0	10	0.00		Free	
6108 99	-- Of other textile materials:										
6108 99 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 99 20	--- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6108 99 90	--- Of other textile materials	u	10.00	10.00	---	0	10	0.64	21.970	Free	

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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)
<b>6109</b>	<b>T-shirts, singlets and other vests, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6109 10 00	- Of cotton	u	10.0% or Rs.45 per piece, whichever is higher	10.0% or Rs.45 per piece, whichever is higher	---	0	10	0.00	Free	
6109 90	- Of other textile materials:									
6109 90 10	--- Of synthetic fibres	u	10.0% or Rs.50 per piece, whichever is higher	10.0% or Rs.50 per piece, whichever is higher	---	0	10	0.00	Free	
6109 90 20	--- Of artificial fibres	u	10.0% or Rs.50 per piece, whichever is higher	10.0% or Rs.50 per piece, whichever is higher	---	0	10	0.00	Free	
6109 90 30	--- Of silk	u	10.0% or Rs.50 per piece, whichever is higher	10.0% or Rs.50 per piece, whichever is higher	---	0	10	0.00	Free	
6109 90 40	--- Of wool or fine animal hair	u	10.0% or Rs.50 per piece, whichever is higher	10.0% or Rs.50 per piece, whichever is higher	---	0	10	0.00	Free	
6109 90 90	--- Other	u	10.0% or Rs.50 per piece, whichever is higher	10.0% or Rs.50 per piece, whichever is higher	---	0	10	0.00	Free	
<b>6110</b>	<b>Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004. Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
	- Of wool or fine animal hair:									
6110 11	-- Of wool:									
6110 11 10	--- Jerseys	u	10.0% or Rs. 275 per piece, whichever is higher	10.0% or Rs. 275 per piece, whichever is higher	---	0	10	0.00	Free	
6110 11 20	--- Sweaters and cardigans	u	10.0% or Rs. 275 per piece, whichever is higher	10.0% or Rs. 275 per piece, whichever is higher	---	0	10	0.00	Free	
6110 11 90	--- Other	u	10.0% or Rs. 275 per piece, whichever is higher	10.0% or Rs. 275 per piece, whichever is higher	---	0	10	0.00	Free	
6110 12 00	-- Of Kashmir (cashmere) goats	u	10.0% or Rs. 275 per piece, whichever is higher	10.0% or Rs. 275 per piece, whichever is higher	---	0	10	0.00	Free	
6110 19 00	-- Other	u	10.0% or Rs. 275 per piece, whichever is higher	10.0% or Rs. 275 per piece, whichever is higher	---	0	10	0.00	Free	
6110 20 00	- Of cotton	u	10.0% or Rs. 85 per piece, whichever is higher	10.0% or Rs. 85 per piece, whichever is higher	---	0	10	0.00	Free	



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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)
6110 30	- Of man-made fibres									
6110 30 10	--- Of synthetic fibres	u	10.0% or Rs. 110 per piece, whichever is higher	10.0% or Rs. 110 per piece, whichever is higher	---	0	10	0.00		Free
6110 30 20	--- Of artificial fibres	u	10.0% or Rs. 110 per piece, whichever is higher	10.0% or Rs. 110 per piece, whichever is higher	---	0	10	0.00		Free
6110 90 00	- Of other textile materials	u	10.0% or Rs. 105 per piece, whichever is higher	10.0% or Rs. 105 per piece, whichever is higher	---	0	10	0.00		Free
<b>6111</b>	<b>Babies' garments and clothing accessories, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6111 20 00	- Of cotton	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6111 30 00	- Of synthetic fibres	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6111 90	- Of other textile materials:									
6111 90 10	--- Of silk	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6111 90 20	--- Of artificial fibres	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6111 90 90	--- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
<b>6112</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
	- Track suits:									
6112 11 00	-- Of cotton	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 12 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 19	-- Of other textile materials:									
6112 19 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 19 20	--- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 19 30	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 19 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 20	- Ski suits:									
6112 20 10	--- Of silk	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6112 20 20	--- Of wool or fine animal hair	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6112 20 30	--- Of cotton	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6112 20 40	--- Of synthetic fibres	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6112 20 50	--- Of artificial fibres	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
6112 20 90	--- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free
	- Men's or boys' swimwear:									
6112 31 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 39	-- Of other textile materials:									
6112 39 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 39 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 39 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free
	- Women's or girls' swimwear:									
6112 41 00	-- Of synthetic fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 49	-- Of other textile materials:									
6112 49 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 49 20	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free
6112 49 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free

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TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. ACD (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
6113	<b>Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07</b>	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6114	<b>Other garments, knitted or crocheted</b>										<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6114 20 00	- Of cotton	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
6114 30	- Of man-made fibres:										
6114 30 10	--- Of synthetic fibres	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
6114 30 20	--- Of artificial fibres	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
6114 90	- Of other textile materials:										
6114 90 10	--- Of silk	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
6114 90 90	--- Other	kg.	10.00	10.00	---	0	10	0.64	21.970	Free	
6115	<b>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</b>										<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6115 10 00	- Graduated compression hosiery for example, stockings for varicose veins)	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 21	- Other panty hose and tights:										
6115 21 00	- Of synthetic fibres, measuring per single yarn less than 67 decitex	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 22 00	-- Of synthetic fibres, measuring per single yarn 67 decitex or more	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 29	-- Of other textile materials:										
6115 29 10	--- Of silk	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 29 20	--- Of wool or fine animal hair	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 29 30	--- Of artificial fibres	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 29 90	--- Other	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 30 00	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 94 00	-- Of wool or fine animal hair	pa	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 95 00	-- Of cotton	pa	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 96 00	-- Of synthetic fibres	pa	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 99	-- Of other textile materials:										
6115 99 10	--- Of artificial fibres	pa	10.00	10.00	---	0	10	0.64	21.970	Free	
6115 99 90	--- Other	pa	10.00	10.00	---	0	10	0.64	21.970	Free	

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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)
<b>6116</b>	<b>Gloves, mittens and mitts, knitted or crocheted</b>									<i>ACD by Ntfn 29/2010-Cus. dated 27.02.2010; 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>
6116 10 00	- Impregnated, coated or covered with plastics or rubber	pa	10.00	10.00	---	0	10	0.64	21.970	Free
	- Other:									
6116 91 00	-- Of wool or fine animal hair	pa	10.00	10.00	---	0	10	0.64	21.970	Free
6116 92 00	-- Of cotton	pa	10.00	10.00	---	0	10	0.64	21.970	Free
6116 93 00	-- Of synthetic fibres	pa	10.00	10.00	---	0	10	0.64	21.970	Free
6116 99	-- Of other textile materials:									
6116 99 10	--- Of artificial fibres	pa	10.00	10.00	---	0	10	0.64	21.970	Free
6116 99 90	--- Other	pa	10.00	10.00	---	0	10	0.64	21.970	Free
<b>6117</b>	<b>Other made up clothing accessories, knitted or crocheted; Knitted or crocheted parts of garments or of clothing accessories</b>									<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>
6117 10	- Shawls, scarves, mufflers, mantillas, veils and the like:									
6117 10 10	--- Of silk	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 10 20	--- Of wool	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 10 30	--- Of cotton	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 10 40	--- Of man-made fibres	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 10 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 80	- Other accessories:									
6117 80 10	--- Of silk	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 80 20	--- Of wool	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 80 30	--- Of cotton	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 80 40	--- Of man-made fibres	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 80 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free
6117 90 00	- Parts	kg.	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.

**Amendments in the First Schedule of the Customs Tariff Act**

The First Schedule is being amended to include editorial changes in the Harmonized System of Nomenclature (HSN), by the Finance Bill, 2011 which would be effective from 01.01.2012. For changes please see Annexure-I after Chapter 98 of this book.