

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 63

Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags

Notes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

↓ 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, 173, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 405-407, 409].

↓ Note on Countervailing Duty

Countervailing Duty on Indian National Flag is exempted by Ntfn 3/2005-CE dated 24.02.2005.

↓ Note on Cess Leviable

- (i) See Appendix-I for Cess leviable on Jute goods and articles of jute manufacture under this Chapter.
- (ii) 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. ACD (6)	CVD. (7)	CESS (8)	TOTAL (9)	POLICY (10)	REMARKS (11)	REMARKS (12)
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I. Other Made Up Textile Articles

6301 Blankets and travelling rugs

6301 10 00	- Electric blankets	u	10.00	10.00	---	4	10	0.64	26.849	Free	CVD: All Goods of Cotton not containing any other textile material is - 5%; Others - 10%; See Ntfn 29/2004-CE dated 09.07.2004; CVD on Mosquito Nets impregnated with insecticide is - 5% by Ntfn 05/2006-CE dated 01.03.2006	
6301 20 00	- Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	u	10.0% or Rs.275 per piece., whichever is higher	10.0% or Rs.275 per piece., whichever is higher	---	4	10	0.00		Free		Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1
6301 30 00	- Blankets (other than electric blankets) and travelling rugs, of cotton	u	10.00	10.00	---	4	10	0.64	26.849	Free		
6301 40 00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	10.00	10.00	---	4	10	0.64	26.849	Free		

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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)
6301 90	- Other blankets and travelling rugs:										
6301 90 10	--- Jute blankets including blankets of blended jute	u	10.00	10.00	---	4	10	0.64	26.849	Free	
6301 90 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free	
6302	Bed linen, table linen toilet linen and kitchen linen										<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; CVD on Mosquito Nets impregnated with insecticide is - 5% by Ntfn 05/2006-CE dated 01.03.2006</i>
6302 10	- Bed linen, knitted or crocheted:										
6302 10 10	--- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 21	- Other bed linen, printed: -- Of cotton										<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 21 10	--- Handloom	kg.	10.0% or Rs.108 per kg., whichever is higher	10.0% or Rs.108 per kg., whichever is higher	---	4	10	0.00			<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 21 90	--- Other	kg.	10.0% or Rs.108 per kg., whichever is higher	10.0% or Rs.108 per kg., whichever is higher	---	4	10	0.00			<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 22 00	-- Of man-made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 29 00	-- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 31 00	- Other bed linen: -- Of cotton	kg.	10.0% or Rs.96 per kg., whichever is higher	10.0% or Rs.96 per kg., whichever is higher	---	4	10	0.00		Free	<i>Cess Exemption: See Ntfn 69/2004-Cus. dated 09.07.2004 S.No. 1</i>
6302 32 00	-- Of man-made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 39 00	-- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 40	- Table linen, knitted or crocheted:										
6302 40 10	--- Of silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 40 20	--- Of wool or fine animal hair	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 40 30	--- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 40 40	--- Of man-made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 40 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 51	- Other table linen: -- Of cotton										<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 51 10	--- Handloom	kg.	10.00	10.00	---	4	10	0.64	26.849		<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 51 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849		<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 53 00	-- Of man-made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	
6302 59 00	-- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	

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6302 60	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton									<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 60 10	--- Handloom	kg.	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 60 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 91	- Other: -- Of cotton	kg.								<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 91 10	--- Handloom	kg.	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 91 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6302 93 00	-- Of man-made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6302 99 00	-- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6303	Curtains (including drapes) and interior blinds; Curtain or bed valances									<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>
	- Knitted or crocheted:									
6303 12 00	-- Of synthetic fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6303 19 00	-- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
	- Other:									
6303 91 00	-- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6303 92 00	-- Of synthetic fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6303 99	-- Of other textile materials:									
6303 99 10	--- Silk shower curtains	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6303 99 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6304	Other furnishing articles, excluding those of heading 94.04									<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>
	- Bedspreads:									
6304 11 00	-- Knitted or crocheted	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 19	-- Other:									
6304 19 10	--- Bedsheets and bed cover, of cotton	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 19 20	--- Bedspreads of silk	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 19 30	--- Bedsheets and bed cover, of man-made fibres	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 19 40	--- Bed sheets and Bed covers of cotton, Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 19 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free
	- Other:									
6304 91	-- Knitted or crocheted:									
6304 91 10	--- Silk belt	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 91 20	--- Woollen cushion cover	u	10.00	10.00	---	4	10	0.64	26.849	Free

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6304 91 90	--- Other	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 92	-- Not knitted or crocheted, of cotton: --- Counterpanes									<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 11	---- Of Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 19	---- Other --- Napkins	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i> <i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 21	---- Of Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 29	---- Other --- Pillow cases and pillow slips	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i> <i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 31	---- Of Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 39	---- Other --- Table cloth and Table Covers	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i> <i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 41	---- Of Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 49	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 50	--- Terry towel	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 92 60	--- Towels, other than terry type	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 92 70	--- Mosquito nets --- Cushion covers	u	10.00	10.00	---	4	10	0.64	26.849	Free <i>CVD: Mosquito nets impregnated with insecticides - 5% by Ntfn 5/2006-CE dated 01.03.2006</i> <i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 81	---- Of Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 89	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>

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	--- Other furnishing articles									<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 91	---- Of Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 92 99	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 93 00	-- Not knitted or crocheted, of synthetic fibres	u	10.00	10.00	---	4	10	0.64	26.849	Free
6304 99	-- Not knitted or crocheted, Other:									
6304 99 10	--- Silk cushion covers	u	10.00	10.00	---	4	10	0.64	26.849	Free
	--- Other									<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 99 91	---- Of silk, Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 99 92	---- Of wool, Handloom	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6304 99 99	---- Other	u	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6305	Sacks and bags, of a kind used for the packing of goods									<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; laminated jute bag is 1% by Ntfn 01/211-CE; dated 01.03.2011; ACD on Jute products on import from Bangladesh is - Nil by Ntfn 08/2011-Cus. dated 14.02.2011</i>
6305 10	- Of jute or of other textile bast fibres of heading 53.03:									
6305 10 10	--- Jute bagging for raw cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 20	--- Jute corn (grains) sacks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 30	--- Jute hessian bags	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 40	--- Jute sacking bags	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 50	--- Jute wool sacks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 60	--- Plastic coated or paper cum polythene lined jute bags and sacks	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 70	--- Paper laminated hessian jute	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 80	--- Jute soil savers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 20 00	- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
	- Of man-made textile materials:									
6305 32 00	-- Flexible intermediate bulk containers	kg.	10.00	10.00	---	4	10	0.64	26.849	Free

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6305 33 00	-- Other, of polyethylene or polypropylene strip or the like	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 39 00	-- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6305 90 00	- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306	Tarpaulins, sails for boats, sailboards or landcrafts; awnings, sunblinds, tents and camping goods									<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>
	- Tarpaulins, awnings and sunblinds:									
6306 12 00	-- Of synthetic fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 19	-- Of other textile materials:									
6306 19 10	--- Jute tarpaulins (including DW tarpaulin)	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 19 20	--- Blinds or awnings of coir	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 19 30	--- Venetian or Austrian blinds	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 19 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
	- Tents:									
6306 22 00	-- Of synthetic fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 29	-- Of other textile materials									
6306 29 10	--- Of jute	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 29 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 30 00	- Sails	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 40 00	- Pneumatic mattresses	u	10.00	10.00	---	4	10	0.64	26.849	Free
	- Other:									
6306 91 00	-- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6306 99 00	-- Of other textile materials	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307	Other made up articles, including dress patterns									<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>
6307 10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:									
6307 10 10	--- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 10 20	--- Of man made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 10 30	--- Of cotton, Handloom	kg.	10.00	10.00	---	4	10	0.64	26.849	<i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i>
6307 10 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 20	- Life-jackets and lief-belts:									
6307 20 10	--- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 20 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 90	- Other									<i>Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 173A</i>
	--- Dress materials hand printed:									
6307 90 11	---- Of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 90 12	---- Of silk	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 90 13	---- Of man made fibres	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 90 19	---- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 90 20	--- Made up articles of cotton	kg.	10.00	10.00	---	4	10	0.64	26.849	Free
6307 90 90	--- Other	kg.	10.00	10.00	---	4	10	0.64	26.849	Free

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II. Sets											
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	kg.	10.00	10.00	---	4	10	0.64	26.849	Free	<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>
III. Worn Clothing and Worn Textile Articles; Rags											
6309	Worn clothing and other worn articles	kg.	10.00	10.00	---	4				Restricted	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials										<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. Exemption: See Ntfn 21/02-Cus. dated 01.03.2002; Sl. No. 437</i>
6310 10	- Sorted:										
6310 10 10	--- Woollen rags	kg.	10.00	5.00	---	4				Restricted	
6310 10 20	--- Cotton rags	kg.	10.00	5.00	---	4				Re- stricted	<i>Permitted for import in completely mutilated form without a licence subject to the condition that mutilation must conform to the requirement specified by Customs Public Notice or Trade Notice</i>
6310 10 30	--- Gunny cuttings	kg.	10.00	5.00	---	4				Restricted	
6310 10 90	--- Other	kg.	10.00	5.00	---	4				Restricted	
6310 90 10	--- Woollen rags	kg.	10.00	5.00	---	4				Re- stricted	<i>Permitted for import in completely mutilated form without a licence subject to the condition that mutilation must conform to the requirement specified by Customs Public Notice or Trade Notice</i>
6310 90 20	--- Cotton rags	kg.	10.00	5.00	---	4				Restricted	
6310 90 30	--- Gunny cuttings	kg.	10.00	5.00	---	4				Free	
6310 90 40	--- Synthetic rags	kg.	10.00	5.00	---	4				Re- stricted	<i>Permitted for import in completely mutilated form without a licence subject to the condition that mutilation must conform to the requirement specified by Customs Public Notice or Trade Notice</i>
6310 90 90	--- Other	kg.	10.00	5.00	---	4				Restricted	

Section XI – Chapter 63

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. ACD (6)	CVD. (7)	CESS (8)	TOTAL (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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Import Licensing Notes

[Deleted vide Ntfn No. 43/2009-2014 dated 19.05.2010]

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.