

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) goods of heading 6212;
 - (b) worn clothing or other worn articles of heading 6309; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - (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:
 - (i) 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
 - (ii) 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 fulfil all the above conditions:

- (A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;
- (B) 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;
- (C) 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 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

(i) 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

(ii) 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 tract suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 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 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm.

(b) articles which are, *prima facie*, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 “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) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

(i) 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

(ii) 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.

8. Garments which are, *prima facie*, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' 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.

11. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

12. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
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		
6101 20 00	- Of cotton	u	12%
6101 30	- Of man-made fibres:		
6101 30 10	--- Of synthetic fibres	u	12%
6101 30 20	--- Of artificial fibres	u	12%
6101 90	- Other:		
6101 90 10	--- Of silk	u	12%
6101 90 90	--- Other	u	12%
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		
6102 10 00	- Of wool or fine animal hair	u	12%
6102 20 00	- Of cotton	u	12%
6102 30	- Of man-made fibres:		
6102 30 10	--- Of synthetic fibres	u	12%
6102 30 20	--- Of artificial fibres	u	12%
6102 90	- Other:		
6102 90 10	--- Of silk	u	12%
6102 90 90	--- Other	u	12%
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	WEAR), KNITTED OR CROCHETED		
6103 10	- <i>Suits:</i>		
6103 10 10	--- Of silk	u	12%
6103 10 20	--- Of cotton	u	12%
6103 10 30	--- Of artificial fibres	u	12%
6103 10 90	--- Other	u	12%
	- <i>Ensembles</i>		
6103 22 00	-- Of cotton	u	12%
6103 23 00	-- Of synthetic fibres	u	12%
6103 29	-- <i>Of other textile materials:</i>		
6103 29 10	--- Of silk	u	12%
6103 29 20	--- Of artificial fibres	u	12%
6103 29 90	--- Other	u	12%
	- <i>Jackets and blazers:</i>		
6103 31 00	-- Of wool or fine animal hair	u	12%
6103 32 00	-- Of cotton	u	12%
6103 33 00	-- Of synthetic fibres	u	12%
6103 39	-- <i>Of other textile materials:</i>		
6103 39 10	--- Of silk	u	12%
6103 39 20	--- Of artificial fibres	u	12%
6103 39 90	--- Other	u	12%
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6103 41 00	-- Of wool or fine animal hair	u	12%
6103 42 00	-- Of cotton	u	12%
6103 43 00	-- Of synthetic fibres	u	12%
6103 49	-- <i>Of other textile materials:</i>		
6103 49 10	--- Of silk	u	12%
6103 49 20	--- Of artificial fibres	u	12%
6103 49 90	--- Other	u	12%
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		
	- <i>Suits:</i>		
6104 13 00	-- Of synthetic fibres	u	12%
6104 19	-- <i>Of other textile materials:</i>		
6104 19 10	--- Of silk	u	12%
6104 19 20	--- Of artificial fibres	u	12%
6104 19 90	--- Other	u	12%
	- <i>Ensembles:</i>		
6104 22 00	-- Of cotton	u	12%
6104 23 00	-- Of synthetic fibres	u	12%
6104 29	-- <i>Of other textile materials:</i>		
6104 29 10	--- Of silk	u	12%
6104 29 20	--- Of artificial fibres	u	12%
6104 29 90	--- Other	u	12%
	- <i>Jackets and blazers:</i>		
6104 31 00	-- Of wool or fine animal hair	u	12%
6104 32 00	-- Of cotton	u	12%
6104 33 00	-- Of synthetic fibres	u	12%
6104 39	-- <i>Of other textile materials:</i>		
6104 39 10	--- Of silk	u	12%
6104 39 20	--- Of artificial fibres	u	12%
6104 39 90	--- Other	u	12%
	- <i>Dresses:</i>		
6104 41 00	-- Of wool or fine animal hair	u	12%
6104 42 00	-- Of cotton	u	12%
6104 43 00	-- Of synthetic fibres	u	12%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6104 44 00	-- Of artificial fibres	u	12%
6104 49	-- <i>Of other textile materials:</i>		
6104 49 10	--- Of silk	u	12%
6104 49 90	--- Of other fibres	u	12%
	- <i>Skirts and divided skirts:</i>		
6104 51 00	-- Of wool or fine animal hair	u	12%
6104 52 00	-- Of cotton	u	12%
6104 53 00	-- Of synthetic fibres	u	12%
6104 59	-- <i>Of other textile materials:</i>		
6104 59 10	--- Of silk	u	12%
6104 59 20	--- Of artificial fibres	u	12%
6104 59 90	--- Of other fibres	u	12%
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6104 61 00	-- Of wool or fine animal hair	u	12%
6104 62 00	-- Of cotton	u	12%
6104 63 00	-- Of synthetic fibres	u	12%
6104 69	-- <i>Of other textile materials:</i>		
6104 69 10	--- Of silk	u	12%
6104 69 20	--- Of artificial fibres	u	12%
6104 69 90	--- Other	u	12%
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED		
6105 10	- <i>Of cotton:</i>		
6105 10 10	--- Shirts, hand crocheted	u	12%
6105 10 20	--- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	12%
6105 10 90	--- Other	u	12%
6105 20	- <i>Of man-made fibres:</i>		
6105 20 10	--- Of synthetic fibres	u	12%
6105 20 20	--- Of artificial fibres	u	12%
6105 90	- <i>Of other textile materials:</i>		
6105 90 10	--- Of silk	u	12%
6105 90 90	--- Other	u	12%
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED		
6106 10 00	- Of cotton	u	12%
6106 20	- <i>Of man-made fibres:</i>		
6106 20 10	--- Of synthetic fibres	u	12%
6106 20 20	--- Of artificial fibres	u	12%
6106 90	- <i>Of other textile materials:</i>		
6106 90 10	--- Of silk	u	12%
6106 90 20	--- Of wool or fine animal hair	u	12%
6106 90 90	--- Other	u	12%
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- <i>Underpants and briefs:</i>		
6107 11 00	-- Of cotton	u	12%
6107 12	-- <i>Of man-made fibres:</i>		
6107 12 10	--- Of synthetic fibres	u	12%
6107 12 20	--- Of artificial fibres	u	12%
6107 19	-- <i>Of other textile materials:</i>		
6107 19 10	--- Of silk	u	12%
6107 19 90	--- Other	u	12%
	- <i>Night shirts and pyjamas:</i>		
6107 21 00	-- Of cotton	u	12%
6107 22	-- <i>Of man-made fibres:</i>		
6107 22 10	--- Of synthetic fibres	u	12%
6107 22 20	--- Of artificial fibres	u	12%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6107 29	-- <i>Of other textile materials:</i>		
6107 29 10	--- Of silk	u	12%
6107 29 20	--- Of wool or fine animal hair	u	12%
6107 29 90	--- Other	u	12%
	- <i>Other:</i>		
6107 91	-- <i>Of cotton:</i>		
6107 91 10	--- Gengis (Vests), other than hand crocheted	u	12%
6107 91 90	--- Other	u	12%
6107 99	-- <i>Of other textile materials:</i>		
6107 99 10	--- Of silk	u	12%
6107 99 20	--- Of wool or fine animal hair	u	12%
6107 99 90	--- Other	u	12%
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- <i>Slips and petticoats:</i>		
6108 11	-- <i>Of man-made fibres:</i>		
6108 11 10	--- Of synthetic fibres	u	12%
6108 11 20	--- Of artificial fibres	u	12%
6108 19	-- <i>Of other textile materials:</i>		
6108 19 10	--- Of silk	u	12%
6108 19 20	--- Of cotton	u	12%
6108 19 90	--- Of other fibres	u	12%
	- <i>Briefs and panties:</i>		
6108 21 00	-- Of cotton	u	12%
6108 22	-- <i>Of man-made fibres:</i>		
6108 22 10	--- Of synthetic fibres	u	12%
6108 22 20	--- Of artificial fibres	u	12%
6108 29	-- <i>Of other textile materials:</i>		
6108 29 10	--- Of silk	u	12%
6108 29 90	--- Other	u	12%
	- <i>Night dresses and pyjamas:</i>		
6108 31 00	-- Of cotton	u	12%
6108 32	-- <i>Of man-made fibres:</i>		
6108 32 10	--- Of synthetic fibres	u	12%
6108 32 20	--- Of artificial fibres	u	12%
6108 39	-- <i>Of other textile materials:</i>		
6108 39 10	--- Of silk	u	12%
6108 39 90	--- Other	u	12%
	- <i>Other:</i>		
6108 91 00	-- Of cotton	u	12%
6108 92	-- <i>Of man-made fibres:</i>		
6108 92 10	--- Of synthetic fibres	u	12%
6108 92 20	--- Of artificial fibres	u	12%
6108 99	-- <i>Of other textile materials:</i>		
6108 99 10	--- Of silk	u	12%
6108 99 20	--- Of wool or fine animal hair	u	12%
6108 99 90	--- Of other textile materials	u	12%
6109	T-SHIRTS, SINGLETs AND OTHER VESTS, KNITTED OR CROCHETED		
6109 10 00	- Of cotton	u	12%
6109 90	- <i>Of other textile materials:</i>		
6109 90 10	--- Of synthetic fibres	u	12%
6109 90 20	--- Of artificial fibres	u	12%
6109 90 30	--- Of silk	u	12%
6109 90 40	--- Of wool or fine animal hair	u	12%
6109 90 90	--- Other	u	12%
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
	AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- <i>Of wool or fine animal hair:</i>		
6110 11	-- <i>Of wool:</i>		
6110 11 10	--- Jerseys	u	12%
6110 11 20	--- Sweaters and cardigans	u	12%
6110 11 90	--- Other	u	12%
6110 12 00	-- Of Kashmir (cashmere) goats	u	12%
6110 19 00	-- Other	u	12%
6110 20 00	- Of cotton	u	12%
6110 30	- <i>Of man-made fibres:</i>		
6110 30 10	--- Of synthetic fibres	u	12%
6110 30 20	--- Of artificial fibres	u	12%
6110 90 00	- Of other textile materials	u	12%
6111	BABIES' GARMENTS AND CLOTHING		
	ACCESSORIES, KNITTED OR CROCHETED		
6111 20 00	- Of cotton	kg.	12%
6111 30 00	- Of synthetic fibres	kg.	12%
6111 90	- <i>Of other textile materials:</i>		
6111 90 10	--- Of silk	kg.	12%
6111 90 20	--- Of artificial fibres	kg.	12%
6111 90 90	--- Other	kg.	12%
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR,		
	KNITTED OR CROCHETED		
	- <i>Track suits:</i>		
6112 11 00	-- Of cotton	u	12%
6112 12 00	-- Of synthetic fibres	u	12%
6112 19	-- <i>Of other textile materials:</i>		
6112 19 10	--- Of silk	u	12%
6112 19 20	--- Of wool or fine animal hair	u	12%
6112 19 30	--- Of artificial fibres	u	12%
6112 19 90	--- Other	u	12%
6112 20	- <i>Ski suits:</i>		
6112 20 10	--- Of silk	kg.	12%
6112 20 20	--- Of wool or fine animal hair	kg.	12%
6112 20 30	--- Of cotton	kg.	12%
6112 20 40	--- Of synthetic fibres	kg.	12%
6112 20 50	--- Of artificial fibres	kg.	12%
6112 20 90	--- Other	kg.	12%
	- <i>Men's or boys' swimwear:</i>		
6112 31 00	-- Of synthetic fibres	u	12%
6112 39	-- <i>Of other textile materials:</i>		
6112 39 10	--- Of silk	u	12%
6112 39 20	--- Of artificial fibres	u	12%
6112 39 90	--- Other	u	12%
	- <i>Women's or girls' swimwear:</i>		
6112 41 00	-- Of synthetic fibre	u	12%
6112 49	-- <i>Of other textile materials:</i>		
6112 49 10	--- Of silk	u	12%
6112 49 20	--- Of artificial fibres	u	12%
6112 49 90	--- Other	u	12%
6113 00 00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907	kg.	12%
6114	OTHER GARMENTS, KNITTED OR CROCHETED		
6114 20 00	- Of cotton	kg.	12%
6114 30	- <i>Of man-made fibres:</i>		
6114 30 10	--- Of synthetic fibres	kg.	12%
6114 30 20	--- Of artificial fibres	kg.	12%
6114 90	- <i>Of other textile materials:</i>		

Tariff Item	Description of goods		Unit	Rate of duty
(1)	(2)		(3)	(4)
6114 90 10	---	Of silk	kg.	12%
6114 90 90	---	Other	kg.	12%
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			
6115 10 00	-	Graduated compression hosiery (for example, stockings for varicose veins)	u	12%
6115 21	-	<i>Other Panty hose and tights:</i>		
6115 21 00	--	Of synthetic fibres, measuring per single yarn less than 67 decitex	u	12%
6115 22 00	--	Of synthetic fibres measuring per single yarn 67 decitex or more	u	12%
6115 29	--	<i>Of other textile materials:</i>		
6115 29 10	---	Of silk	u	12%
6115 29 20	---	Of wool or fine animal hair	u	12%
6115 29 30	---	Of artificial fibres	u	12%
6115 29 90	---	Other	u	12%
6115 30 00	-	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	u	12%
6115 94 00	--	Of wool or fine animal hair	pa	12%
6115 95 00	--	Of cotton	pa	12%
6115 96 00	--	Of synthetic fibres	pa	12%
6115 99	--	<i>Of other textile materials:</i>		
6115 99 10	---	Of artificial fibres	pa	12%
6115 99 90	---	Other	pa	12%
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED			
6116 10 00	-	Impregnated, coated or covered with plastics or rubber	pa	12%
	-	<i>Other:</i>		
6116 91 00	--	Of wool or fine animal hair	pa	12%
6116 92 00	--	Of cotton	pa	12%
6116 93 00	--	Of synthetic fibres	pa	12%
6116 99	--	<i>Of other textile materials:</i>		
6116 99 10	---	Of artificial fibres	pa	12%
6116 99 90	---	Other	pa	12%
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES			
6117 10	-	<i>Shawls, scarves, mufflers, mantillas, veils and the like:</i>		
6117 10 10	---	Of silk	u	12%
6117 10 20	---	Of wool	u	12%
6117 10 30	---	Of cotton	u	12%
6117 10 40	---	Of man-made fibres	u	12%
6117 10 90	---	Other	u	12%
6117 80	-	<i>Other accessories:</i>		
6117 80 10	---	Of silk	u	12%
6117 80 20	---	Of wool	u	12%
6117 80 30	---	Of cotton	u	12%
6117 80 40	---	Of man-made fibres	u	12%
6117 80 90	---	Other	u	12%

(1)	(2)	(3)	(4)
6117 90 00	- Parts	kg.	12%

For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.

Tariff value in respect of articles of apparel, whether or not knitted or crocheted, all sort, falling under sub-heading No. 6101.00 or 6201.00 .

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 8/2001-Central Excise (N.T.), dated the 1st March, 2001 [G.S.R. 142 (E) dated the 1st March, 2001], except as respects things done or omitted to be done before such supersession, the Central Government, hereby fixes **tariff value** in respect of **articles of apparel, whether or not knitted or crocheted, all sorts**, falling under sub-heading No. **6101.00** or **6201.00** of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate of **30% of the retail sale price** that is declared or required to be declared on the retail packages under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force.

'Provided that where goods bearing the brand name of another person are cleared in the course of sale by a manufacture to such person and the retail sale price is not affixed on the goods, the transaction value of such goods shall be deemed to be the tariff value.'

Illustration:

If a manufacturer X clears goods bearing a brand name "ABC" to Y, who is the brand name owner on sale basis at the transaction value of Rs.200/- per garment, duty at the rate of 10% would be chargeable on Rs. 200/- which is the deemed tariff value';

Explanation :- For the purposes of this notification the 'transaction value' shall have the meaning assigned to it under section 4 of the Central Excise Act, 1944 (1 of 1944).

Explanation. - For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

2. This notification shall come into force on the 1st day of May, 2001.

[Notfn. No. 20/01-CE dt.30.4.01 (NT) as amended by 7/02 (NT)-CE. dt. 1.3.2002, 12/11(NT)-CE., dt. 24.3.2011, 17/12(NT)-CE., dt. 17.3.2012]

Exemptions to the operation of the said rule 9 every job worker, who undertakes job work in respect of final products falling under Chapter 61, 62 or 63 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)

In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002 (hereinafter referred to as the said rules), the Central Board of Excise and Customs, hereby exempts from the operation of the said rule 9 every job worker, who undertakes job work in respect of final products falling under Chapter 61, 62 or 63 of the First Schedule to the Central Excise Tariff

Act, 1985 (5 of 1986), on behalf of any other person who shall pay the duty or duties of excise leviable on the said goods, under sub- rule (1A) of rule 4 and comply with all procedural formalities and discharge all liabilities under the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, in respect of the goods manufactured on behalf of the said other person;

Provided that the above exemption shall not apply to the job worker who may be authorised to pay the duty of excise leviable on such final products manufactured by him on behalf of such other person in accordance with the proviso to sub rule (1A) of rule 4.

Explanation. - For the purposes of this proviso, the expression "job worker" shall have the meaning assigned to it in rule sub rule (1A) of rule 4.

[Notfn. No. 13/11-C.E., dated 1.3.2011]

Exemptions to goods falling under various chapters:

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods bearing a brand name or sold under a brand name and falling under chapter 61, 62 or 63(except 6309 and 6310) of the First Schedule to the Central Excise Tariff Act, 1985(5 of 1986), from the whole of the duty of excise leviable thereon, when goods, on which appropriate duties of excise have been paid, are returned or brought back to any registered premises or factory of the same manufacturer or brand owner and cleared therefrom after being re-made, re-conditioned, re-packed or subjected to any other process ;

Provided that the exemption contained in this notification shall apply subject to the following conditions, namely:-

- (i) no Cenvat credit of the duty paid on such returned goods is taken under the provisions of rule 16 of the Central Excise Rules, 2002;
- (ii) an intimation containing the details of the document under which goods are returned and their value, is submitted to the jurisdictional Central Excise authority, within 48 hours of the receipt of the returned goods in the factory or premises ; and
- (iii) a proper account of receipt and disposal of such goods is maintained and accounted for in the monthly return.
- (iv) the aggregate value of goods cleared from a factory or premises under this exemption in a financial year does not exceed 10% of the aggregate value of clearances for home consumption from the same factory or premises in the preceding year; and
- (v) such goods are returned to the said registered premises or factory within a period of one year from the initial removal.

Provided further that such returned goods after being re-conditioned, refinished, repacked or subjected to any other process shall be removed by the manufacturer or brand owner based on self certification that such goods are duty paid goods:

Provided also that for the purposes of computing the aggregate value of clearances not exceeding 10% referred to in condition (iv) , -

- (a) the value of clearances shall be calculated separately in respect of each registered factory or premise ;
- (b) the value of clearances of goods cleared under the provisions of rule 16 of the Central Excise Rules, 2002 shall be excluded.

Explanation: - For the purposes of this exemption 'appropriate duties of excise' shall mean duties of excise leviable under the First Schedule to the Central Excise Tariff Act, 1985, (5 of 1986) read with any relevant exemption notification for the time being in force.

[Notfn. No. 31/11-C.E., dated 24.3.2011 as amended by 8/12]

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212).

2. This Chapter does not cover:

- (a) worn clothing or other worn articles of heading 6309; or
- (b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).

3. For the purposes of headings 6203 and 6204:

(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 nor 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 set of garments, whether or not they fulfil all the above conditions:

(A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

(B) 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;

(C) 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 6207 or 6208) 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 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), 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 and ski suits, of heading 6211.

4. For the purposes of heading 6209:

(a) the expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm.

(b) articles which are, *prima facie*, classifiable both in heading 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, *prima facie*, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, “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) a “ski overall”, that is, a one piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) 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 waistlevel, 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.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ 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.

9. Articles of this Chapter may be made of metal thread.

10. In relation to a product of this Chapter, “brand name” means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

11. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers or repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to ‘manufacture’.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
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		
	- <i>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</i>		
6201 11 00	-- Of wool and fine animal hair	u	12%
6201 12	-- <i>Of cotton:</i>		
6201 12 10	--- Raincoats	u	12%
6201 12 90	--- Other	u	12%
6201 13	-- <i>Of man-made fibres:</i>		
6201 13 10	--- Raincoats	u	12%
6201 13 90	--- Other	u	12%
6201 19	-- <i>Of other textile materials:</i>		
6201 19 10	--- Of silk	u	12%
6201 19 90	--- Of other textile fibres	u	12%
	- <i>Other:</i>		
6201 91 00	-- Of wool or fine animal hair	u	12%
6201 92 00	-- Of cotton	u	12%
6201 93 00	-- Of man-made fibres	u	12%
6201 99	-- <i>Of other textile materials:</i>		
6201 99 10	--- Of silk	u	12%
6201 99 90	--- Other	u	12%
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		
	- <i>Overcoats, raincoats, car-coats, capes, cloaks and similar articles:</i>		
6202 11	-- <i>Of wool or fine animal hair:</i>		
6202 11 10	--- Coats	u	12%
6202 11 90	--- Other	u	12%
6202 12 00	-- Of cotton	u	12%
6202 13 00	-- Of man-made fibres	u	12%
6202 19	-- <i>Of other textile materials:</i>		
6202 19 10	--- Coats of silk	u	12%
6202 19 20	--- Coats of all other fibres	u	12%
6202 19 90	--- Other	u	12%
	- <i>Other:</i>		
6202 91	-- <i>Of wool or fine animal hair:</i>		
6202 91 10	--- Wind and ski-jackets, wind-cheaters	u	12%
6202 91 90	--- Other	u	12%
6202 92	-- <i>Of cotton:</i>		
6202 92 10	--- Wind and ski-jackets, wind-cheaters	u	12%
6202 92 90	--- Other	u	12%
6202 93	-- <i>Of man-made fibres:</i>		
6202 93 10	--- Wind and ski-jackets, wind-cheaters	u	12%
6202 93 90	--- Other	u	12%
6202 99	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6202 99 11	---- Wind and ski-jackets	u	12%
6202 99 19	---- Other	u	12%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
6202 99 90	---	Other	u	12%
6203		MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	-	<i>Suits:</i>		
6203 11 00	--	Of wool or fine animal hair	u	12%
6203 12 00	--	Of synthetic fibres	u	12%
6203 19	--	<i>Of other textile materials:</i>		
6203 19 10	---	Of cotton	u	12%
6203 19 90	---	Other	u	12%
	-	<i>Ensembles:</i>		
6203 22 00	--	Of cotton	u	12%
6203 23 00	--	Of synthetic fibres	u	12%
6203 29 00	--	Of other textile materials	u	12%
	-	<i>Jackets and blazers:</i>		
6203 31 00	--	Of wool or fine animal hair	u	12%
6203 32 00	--	Of cotton	u	12%
6203 33 00	--	Of synthetic fibres	u	12%
6203 39	--	<i>Of other textile materials:</i>		
6203 39 10	---	Of silk	u	12%
6203 39 90	---	Other	u	12%
	-	<i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6203 41 00	--	Of wool or fine animal hair	u	12%
6203 42 00	--	Of cotton	u	12%
6203 43 00	--	Of synthetic fibres	u	12%
6203 49	--	<i>Of other textile materials:</i>		
6203 49 10	---	Of silk	u	12%
6203 49 90	---	Other	u	12%
6204		WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	-	<i>Suits:</i>		
6204 11 00	--	Of wool or fine animal hair	u	12%
6204 12 00	--	Of cotton	u	12%
6204 13 00	--	Of synthetic fibres	u	12%
6204 19	--	<i>Of other textile materials:</i>		
	---	<i>Of silk:</i>		
6204 19 11	----	Sequinned or beaded with chattons or embroidered	u	12%
6204 19 19	----	Other	u	12%
6204 19 90	---	Of all other fibres	u	12%
	-	<i>Ensembles:</i>		
6204 21 00	--	Of wool or fine animal hair	u	12%
6204 22	--	<i>Of cotton:</i>		
6204 22 10	---	Blouses combined with skirts, trousers or shorts	u	12%
6204 22 90	---	Other	u	12%
6204 23 00	--	Of synthetic fibres	u	12%
6204 29	--	<i>Of other textile materials:</i>		
	---	<i>Of silk:</i>		

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6204 29 11	---- Sequinned or beaded	u	12%
6204 29 19	---- Other	u	12%
6204 29 90	--- Other	u	12%
	- <i>Jackets and blazers:</i>		
6204 31 00	-- Of wool or fine animal hair	u	12%
6204 32 00	-- Of cotton	u	12%
6204 33 00	-- Of synthetic fibres	u	12%
6204 39	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6204 39 11	---- Sequinned or beaded with chattons or embroidered	u	12%
6204 39 19	---- Other	u	12%
6204 39 90	--- Other	u	12%
	- <i>Dresses:</i>		
6204 41	-- <i>Of wool or fine animal hair:</i>		
6204 41 10	--- House coats and like dresses	u	12%
6204 41 20	--- Blazers	u	12%
6204 41 90	--- Other	u	12%
6204 42	-- <i>Of cotton:</i>		
6204 42 10	--- House coats and the like dresses	u	12%
6204 42 20	--- Dresses	u	12%
6204 42 90	--- Other	u	12%
6204 43	-- <i>Of synthetic fibres:</i>		
6204 43 10	--- House coats and the like	u	12%
6204 43 90	--- Other	u	12%
6204 44 00	-- Of artificial fibres	u	12%
6204 49	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6204 49 11	---- House coats and the like dresses	u	12%
6204 49 19	---- Other	u	12%
6204 49 90	--- Other	u	12%
	- <i>Skirts and divided skirts:</i>		
6204 51 00	-- Of wool or fine animal hair	u	12%
6204 52 00	-- Of cotton	u	12%
6204 53 00	-- Of synthetic fibres	u	12%
6204 59	-- <i>Of other textile materials:</i>		
6204 59 10	--- Of silk	u	12%
6204 59 90	--- Other	u	12%
	- <i>Trousers, bib and brace overalls, breeches and shorts:</i>		
6204 61	-- <i>Of wool or fine animal hair:</i>		
6204 61 10	--- Trousers and shorts	u	12%
6204 61 90	--- Other	u	12%
6204 62 00	-- Of cotton	u	12%
6204 63 00	-- Of synthetic fibres	u	12%
6204 69	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6204 69 11	---- Sequinned or beaded or embroidered	u	12%
6204 69 19	---- Other	u	12%
6204 69 90	--- Other	u	12%
6205	MEN'S OR BOYS' SHIRTS		
6205 20 00	- Of cotton	u	12%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6205 30 00	- Of man-made fibres	u	12%
6205 90	- <i>Of other textile materials:</i>		
6205 90 10	--- Of silk	u	12%
6205 90 90	--- Other	u	12%
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES		
6206 10	- <i>Of silk or silk waste:</i>		
6206 10 10	--- Of silk	u	12%
6206 10 90	--- Other	u	12%
6206 20 00	- Of wool or fine animal hair	u	12%
6206 30 00	- Of cotton	u	12%
6206 40 00	- Of man-made fibres	u	12%
6206 90 00	- Of other textile materials	u	12%
6207	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- <i>Underpants and briefs:</i>		
6207 11 00	-- Of cotton	u	12%
6207 19	-- <i>Of other textile materials:</i>		
6207 19 10	--- Of synthetic fibres	u	12%
6207 19 20	--- Of wool	u	12%
6207 19 30	--- Of silk	u	12%
6207 19 90	--- Other	u	12%
	- <i>Night shirts and pyjamas:</i>		
6207 21 10	-- Of cotton	u	12%
6207 22 00	-- Of man-made fibres	u	12%
6207 29 00	-- Of other textile materials	u	12%
	- <i>Other:</i>		
6207 91	-- <i>Of cotton:</i>		
6207 91 10	--- Dressing gowns and bathrobes	u	12%
6207 91 20	--- Under shirts other than hand printed	u	12%
6207 91 90	--- Other	u	12%
6207 99	-- <i>Of other textile materials:</i>		
	--- <i>Of silk:</i>		
6207 99 11	---- Dressing gowns and bathrobes	u	12%
6207 99 19	---- Other	u	12%
	--- <i>Of wool:</i>		
6207 99 21	---- Dressing gowns and bathrobes	u	12%
6207 99 29	---- Other	u	12%
6207 99 90	--- Other	u	12%
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- <i>Slips and petticoats:</i>		
6208 11 00	-- Of man-made fibres	u	12%
6208 19	-- <i>Of other textile materials:</i>		
6208 19 10	--- Of cotton other than hand printed	u	12%
6208 19 90	--- Other	u	12%
	- <i>Nightdresses and pyjamas:</i>		
6208 21 00	-- Of cotton	u	12%
6208 22 00	-- Of man-made fibres	u	12%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6208 29	-- <i>Of other textile materials:</i>		
6208 29 10	--- Of silk	u	12%
6208 29 20	--- Of wool	u	12%
6208 29 90	--- Other	u	12%
	- <i>Other:</i>		
6208 91	-- <i>Of cotton:</i>		
6208 91 10	--- Dressing gowns and bathrobes	u	12%
6208 91 90	--- Other	u	12%
6208 92	-- <i>Of man-made fibres:</i>		
6208 92 10	--- Dressing gowns and bathrobes	u	12%
6208 92 90	--- Other	u	12%
6208 99	-- <i>Of other textile materials:</i>		
6208 99 10	--- Dressing gowns and bathrobes of wool	u	12%
6208 99 20	--- Dressing gowns and bathrobes of silk	u	12%
6208 99 90	--- Other	u	12%
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES		
6209 20 00	- Of cotton	u	12%
6209 30 00	- Of synthetic fibres	u	12%
6209 90	- <i>Of other textile materials:</i>		
6209 90 10	--- Of silk	u	12%
6209 90 90	--- Other	u	12%
6210	GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907		
6210 10 00	- Of fabrics of heading 5602 or 5603	u	12%
6210 20	- <i>Other garments, of the type described in sub-headings 6201 11 to 6201 19:</i>		
6210 20 10	--- Outer garments, of rubberised textile fabrics	u	12%
6210 20 20	--- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	12%
6210 20 30	--- Outer garments, of fabrics otherwise impregnated or coated	u	12%
6210 20 90	--- Other	u	12%
6210 30	- <i>Other garments, of the type described in sub-headings 6202 11 to 6202 19:</i>		
6210 30 10	--- Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose/derivatives and other artificial plastic materials	u	12%
6210 30 20	--- Outer garments, of rubberised textile fabrics	u	12%
6210 30 30	--- Outer garments, of fabrics otherwise impregnated	u	12%
6210 30 90	--- Other	u	12%
6210 40	- <i>Other men's or boys' garments:</i>		
6210 40 10	--- Bullet proof jacket, bomb disposal jacket and the like	u	12%
6210 40 90	--- Other	u	12%
6210 50 00	- Other women's or girls' garments	u	12%
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS		
	- <i>Swimwear:</i>		
6211 11 00	-- Men's or boys'	u	12%
6211 12 00	-- Women's or girls'	u	12%

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6211 20 00	- Ski suits	u	12%
	- <i>Other garments, men's or boys':</i>		
6211 32 00	-- Of cotton	u	12%
6211 33 00	-- Of man-made fibres	u	12%
6211 39 00	-- Of other textile materials	u	12%
	- <i>Other garments, women's or girls':</i>		
6211 41 00	Omitted		
6211 42	-- <i>Of cotton:</i>		
6211 42 10	--- Kurta and salwar with or without duppatta	u	12%
6211 42 90	--- Other	u	12%
6211 43 00	-- Of man-made fibres	u	12%
6211 49	-- Of other textile materials:		
6211 49 10	--- Of wool or fine animal hair	u	12%
6211 49 90	--- Other	u	12%
6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED		
6212 10 00	- Brassieres	u	12%
6212 20 00	- Girdles and panty-girdles	u	12%
6212 30 00	- Corselettes	u	12%
6212 90	- <i>Other:</i>		
6212 90 10	--- Suspender belts, braces, suspender garters and the like	u	12%
6212 90 90	--- Other	u	12%
6213	HANDKERCHIEFS		
6213 20 00	- Of cotton	u	12%
6213 90	- <i>Other:</i>		
6213 90 10	--- Of man-made fibres	u	12%
6213 90 90	--- Of other textile materials	u	12%
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE		
6214 10	- <i>Of silk or silk waste:</i>		
6214 10 10	--- Scarves of silk measuring 60 cms or less	u	12%
6214 10 20	--- Shawls, scarves (exceeding 60 cms) and the like	u	12%
6214 10 30	--- Of Handloom	u	12%
6214 10 90	--- Other	u	12%
6214 20	- <i>Of wool or fine animal hair:</i>		
6214 20 10	--- Shawls	u	12%
6214 20 20	--- Scarves	u	12%
6214 20 30	--- Mufflers	u	12%
6214 20 90	--- Other	u	12%
6214 30 00	- Of synthetic fibres	u	12%
6214 40 00	- Of artificial fibres	u	12%
6214 90	- <i>Of other textile materials:</i>		
6214 90 10	--- Abrabroomal, cotton	u	12%
	--- <i>Chadars, of cotton:</i>		
6214 90 21	---- Grey	u	12%
6214 90 22	---- White bleached	u	12%
6214 90 29	---- Other	u	12%
	--- <i>Odhani, of cotton:</i>		
6214 90 31	---- Grey	u	12%
6214 90 32	---- White bleached	u	12%
6214 90 39	---- Other	u	12%
6214 90 40	--- Scarves, of cotton	u	12%

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
6214 90 50	---	Shawls, mufflers and the like, of cotton	u	12%
6214 90 60	---	Shawls, mufflers and the like of man-made fibres	u	12%
6214 90 90	---	Other	u	12%
6215		TIES, BOW TIES AND CRAVATS		
6215 10 00	-	Of silk or silk waste	u	12%
6215 20 00	-	Of man-made fibres	u	12%
6215 90	-	<i>Of other textile materials:</i>		
6215 90 10	---	Of cotton	u	12%
6215 90 90	---	Other	u	12%
6216		GLOVES, MITTENS AND MITTS		
6216 00	-	<i>Gloves, mittens and mitts:</i>		
6216 00 10	---	Of cotton	pa	12%
6216 00 20	---	Of Handloom	pa	12%
6216 00 90	---	Other	pa	12%
6217		OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212		
6217 10	-	<i>Accessories:</i>		
6217 10 10	---	For articles of apparel of cotton	kg.	12%
6217 10 20	---	For articles of apparel of synthetic fibres	kg.	12%
6217 10 30	---	For articles of apparel of wool	kg.	12%
6217 10 40	---	For articles of apparel of silk	kg.	12%
6217 10 50	---	For articles of apparel of regenerated fibre	kg.	12%
6217 10 60	---	For articles of apparel of other fibres	kg.	12%
6217 10 7	---	Stockings, socks sockettes and the like of cotton	kg.	12%
6217 10 90	---	Other	kg.	12%
6217 90	-	<i>Parts:</i>		
*6217 90 10	---	Collar cuffs and the like of cotton	kg.	12%
6217 90 20	---	Of silk	kg.	12%
6217 90 30	---	Of wool	kg.	12%
6217 90 40	---	Separately presented removable linings for raincoats and other	kg.	12%
6217 90 90	---	Other	kg.	12%

*Vide Notifn. No.19/2005, dt. 5.5.2005

- **For effective rates of Cess on the specified goods of this Chapter - please see Appendix IV.**

For Tariff value in respect of articles of apparel, whether or not knitted or crocheted, all sorts, falling under sub-heading No. 6101.00 or 6201.00 see Notifn. No. 20/01 (NT) under Ch. 61.