

**Chapter 58**

**Special woven fabrics; tufted textile fabrics;  
lace; tapestries; trimmings; embroidery**

**Notes.**

- 1.- This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
- 2.- Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
- 3.- For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- 4.- Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
- 5.- For the purposes of heading 58.06, the expression "narrow woven fabrics" means :
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.
- 6.- In heading 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).
- 7.- In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

| HS Hdg       | HS Code | Description   | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |      | Gen<br>Duty | VAT  | PAL               |    | Cess |    | Excise<br>(S.P.D) | SSCL              | S<br>C<br>L |      |    |
|--------------|---------|---|------|--------------|-------------------|----|----|----|------|------|----|------|-------------|------|-------------------|----|------|----|-------------------|-------------------|-------------|------|----|
|              |         |   |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF   |             |      | SD                | SG | Gen  | SG |                   |                   |             | GEN  | SG |
| <b>58.01</b> |         | <b>Woven pile fabrics and chemille fabrics, other than fabrics of heading 58.02 or 58.06.</b> |      |              |                   |    |    |    |      |      |    |      |             |      |                   |    |      |    |                   |                   |             |      |    |
|              | 5801.10 | - Of wool or fine animal hair   | kg   |              |                   |    |    |    | Free | Free |    | Free |             | Free | Rs.30/=<br>per kg | 0% | Ex   |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |             | 2.5% |    |
|              |         | - Of cotton :   |      |              |                   |    |    |    |      |      |    |      |             |      |                   |    |      |    |                   |                   |             |      |    |
|              | 5801.21 | -- Uncut weft pile fabrics  | kg   |              |                   |    |    |    | Free | Free |    | Free |             | Free | Rs.30/=<br>per kg | 0% | Ex   |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |             | 2.5% |    |
|              | 5801.22 | -- Cut corduroy   | kg   |              |                   |    |    |    | Free | Free |    | Free |             | Free | Rs.30/=<br>per kg | 0% | Ex   |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |             | 2.5% |    |
|              | 5801.23 | -- Other weft pile fabrics  | kg   |              |                   |    |    |    | Free | Free |    | Free |             | Free | Rs.30/=<br>per kg | 0% | Ex   |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |             | 2.5% |    |
|              | 5801.26 | -- Chenille fabrics   | kg   |              |                   |    |    |    | Free | Free |    | Free |             | Free | Rs.30/=<br>per kg | 0% | Ex   |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |             | 2.5% |    |
|              | 5801.27 | -- Warp pile fabrics  | kg   |              |                   |    |    |    | Free | Free |    | Free |             | Free | Rs.30/=<br>per kg | 0% | Ex   |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |             | 2.5% |    |

| HS Hdg       | HS Code    | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |                              |                              |      | Gen<br>Duty                  | VAT | PAL |    | Cess              |                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |      |  |  |
|--------------|------------|--|------|--------------|-------------------|----|----|----|------|------|----|------------------------------|------------------------------|------|------------------------------|-----|-----|----|-------------------|-------------------|-------------------|------|-------------|--|------|--|--|
|              |            |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF                           | SD                           | SG   |                              |     | Gen | SG | GEN               | SG                |                   |      |             |  |      |  |  |
|              |            | - Of man-made fibres :   |      |              |                   |    |    |    |      |      |    |                              |                              |      |                              |     |     |    |                   |                   |                   |      |             |  |      |  |  |
|              | 5801.31    | -- Uncut weft pile fabrics   | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5801.32    | -- Cut corduroy  | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5801.33    | -- Other weft pile fabrics   | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5801.36    | -- Chenille fabrics  | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5801.37    | -- Warp pile fabrics   | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5801.90    | - Of other textile materials   | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
| <b>58.02</b> |            | <b>Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.</b>                     |      |              |                   |    |    |    |      |      |    |                              |                              |      |                              |     |     |    |                   |                   |                   |      |             |  |      |  |  |
|              | 5802.10    | - Terry toweling and similar woven terry fabrics, of cotton  |      |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.25/=<br>per kg            | 0%  | Ex  |    | Rs.50/=<br>per kg | Rs.60/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5802.20    | - Terry toweling and similar woven terry fabrics, of other textile materials   | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
|              | 5802.30    | - Tufted textile fabrics   | kg   |              |                   |    |    |    | Free | Free |    |                              |                              | Free | Rs.30/=<br>per kg            | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |  |
| <b>58.03</b> | 5803.00    | <b>Gauze, other than narrow fabrics of heading 58.06.</b>  | kg   |              |                   |    |    |    |      |      |    |                              |                              |      | 15% or<br>Rs.500/-<br>per kg | 18% | 10% |    | Rs.70/=<br>per kg |                   |                   |      |             |  | 2.5% |  |  |
| <b>58.04</b> |            | <b>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02 to 60.06 (+).</b> |      |              |                   |    |    |    |      |      |    |                              |                              |      |                              |     |     |    |                   |                   |                   |      |             |  |      |  |  |
|              | 5804.10    | - Tulles and other net fabrics :   |      |              |                   |    |    |    |      |      |    |                              |                              |      |                              |     |     |    |                   |                   |                   |      |             |  |      |  |  |
|              |            | --- Knotted netting :  |      |              |                   |    |    |    |      |      |    |                              |                              |      |                              |     |     |    |                   |                   |                   |      |             |  |      |  |  |
|              | 5804.10.11 | ---- Of monofilament   | kg   | L            |                   |    |    |    | Free | Free |    | 5% or<br>Rs. 220/-<br>per kg | 5% or<br>Rs. 220/-<br>per kg |      | 15% or<br>Rs.660/-<br>per kg | 18% | Ex  |    | Rs.35/=<br>per kg |                   |                   |      |             |  | 2.5% |  |  |

| HS Hdg       | HS Code    | Description  | Unit | ICL/SLSI | Preferential Duty |    |    |      |      |      |                       |                        |      |                        | Gen Duty       | VAT | PAL |                | Cess            |                 | Excise (S.P.D) | SSCL | SCL |
|--------------|------------|--|------|----------|-------------------|----|----|------|------|------|-----------------------|------------------------|------|------------------------|----------------|-----|-----|----------------|-----------------|-----------------|----------------|------|-----|
|              |            |  |      |          | AP                | AD | BN | GT   | IN   | PK   | SA                    | SF                     | SD   | SG                     |                |     | Gen | SG             | GEN             | SG              |                |      |     |
|              | 5804.10.19 | --- Other  | kg   |          |                   |    |    |      | Free | Free |                       | 5%                     | 4.5% | Free                   | Rs.50/= per kg | 18% | 10% | 6%             | Rs.150/= per kg | Rs.160/= per kg |                | 2.5% |     |
|              | 5804.10.90 | --- Other  | kg   |          |                   |    |    | Free | Free |      | 5% or Rs.101/- per kg | 4.5% or Rs.91/- per kg |      | 15% or Rs.300/- per kg | 18%            | 10% |     | Rs.35/= per kg |                 |                 | 2.5%           |      |     |
|              |            | - Mechanically made lace :   |      |          |                   |    |    |      |      |      |                       |                        |      |                        |                |     |     |                |                 |                 |                |      |     |
|              | 5804.21    | -- Of man-made fibres  | kg   |          | Rs.18 / = per kg  |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  |                | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              | 5804.29    | -- Of other textile materials  | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  |                | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              | 5804.30    | - Hand-made lace   | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  |                | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
| <b>58.05</b> | 5805.00    | <b>Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</b> | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.15/= per kg | 18% | Ex  |                | Rs.35/= per kg  | Rs.40/= per kg  |                | 2.5% |     |
| <b>58.06</b> |            | <b>Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</b>                                  |      |          |                   |    |    |      |      |      |                       |                        |      |                        |                |     |     |                |                 |                 |                |      |     |
|              | 5806.10    | - Woven pile fabrics (including terrt towelling and similar terrt fabrics) and chenille fabrics  | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  | Ex             | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              | 5806.20    | - Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread  | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  | Ex             | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              |            | - Other woven fabrics :  |      |          |                   |    |    |      |      |      |                       |                        |      |                        |                |     |     |                |                 |                 |                |      |     |
|              | 5806.31    | -- Of cotton   | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  | Ex             | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              | 5806.32    | -- Of man-made fibres  | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  | Ex             | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              | 5806.39    | -- Of other textile materials  | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  | Ex             | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |
|              | 5806.40    | - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)  | kg   |          |                   |    |    | Free | Free |      | Free                  |                        |      | Free                   | Rs.30/= per kg | 0%  | Ex  | Ex             | Rs.70/= per kg  | Rs.80/= per kg  |                | 2.5% |     |

| HS Hdg       | HS Code | Description  | Unit | ICL/<br>SLSI | Preferential Duty |    |    |    |      |      |    |    |    |      | Gen<br>Duty       | VAT | PAL |    | Cess              |                   | Excise<br>(S.P.D) | SSCL | S<br>C<br>L |  |      |  |
|--------------|---------|--|------|--------------|-------------------|----|----|----|------|------|----|----|----|------|-------------------|-----|-----|----|-------------------|-------------------|-------------------|------|-------------|--|------|--|
|              |         |  |      |              | AP                | AD | BN | GT | IN   | PK   | SA | SF | SD | SG   |                   |     | Gen | SG | GEN               | SG                |                   |      |             |  |      |  |
| <b>58.07</b> |         | <b>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</b>   |      |              |                   |    |    |    |      |      |    |    |    |      |                   |     |     |    |                   |                   |                   |      |             |  |      |  |
|              | 5807.10 | - Woven  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
|              | 5807.90 | - Other  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
| <b>58.08</b> |         | <b>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</b>   |      |              |                   |    |    |    |      |      |    |    |    |      |                   |     |     |    |                   |                   |                   |      |             |  |      |  |
|              | 5808.10 | - Braids in the piece  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
|              | 5808.90 | - Other  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
| <b>58.09</b> | 5809.00 | <b>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.</b> | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.30/=<br>per kg | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |
| <b>58.10</b> |         | <b>Embroidery in the piece, in strips or in motifs (+).</b>  |      |              |                   |    |    |    |      |      |    |    |    |      |                   |     |     |    |                   |                   |                   |      |             |  |      |  |
|              | 5810.10 | - Embroidery without visible ground  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
|              |         | - Other embroidery :   |      |              |                   |    |    |    |      |      |    |    |    |      |                   |     |     |    |                   |                   |                   |      |             |  |      |  |
|              | 5810.91 | -- Of cotton   | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
|              | 5810.92 | -- Of man-made fibres  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
|              | 5810.99 | -- Of other textile materials  | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.15/=<br>per kg | 18% | 10% | 6% | Rs.35/=<br>per kg | Rs.40/=<br>per kg |                   |      |             |  | 2.5% |  |
| <b>58.11</b> | 5811.00 | <b>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.</b>                | kg   |              |                   |    |    |    | Free | Free |    |    |    | Free | Rs.30/=<br>per kg | 0%  | Ex  |    | Rs.70/=<br>per kg | Rs.80/=<br>per kg |                   |      |             |  | 2.5% |  |