

**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.

**Subheading Note:**

1. Subheading 6304.20 covers articles made from warp knit fabrics, impregnated or coated with alpha-cypermethrin (ISO), chlorfenapyr (ISO), deltamethrin (INN,ISO), lambda-cyhalothrin (ISO), permethrin (ISO) or pirimiphos-methyl

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG						
			<b>I.- OTHER MADE UP TEXTILE ARTICLES</b>																								
<b>63.01</b>			<b>Blankets and travelling rugs.</b>																								
	6301.10	-	Electric blankets	u					Free	Free		5%	4.5%		Rs.100/ = per unit	18%	Ex	Ex	Rs.200/= per unit	12% or Rs.160/= per unit		2.5%					
	6301.20	-	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%						
	6301.30	-	Blankets (other than electric blankets) and travelling rugs, of cotton	kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%						
	6301.40	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%						
	6301.90	-	Other blankets and travelling rugs	kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%						

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
<b>63.02</b>		<b>Bed linen, table linen, toilet linen and kitchen linen.</b>																							
	6302.10	- Bed linen, knitted or crocheted	kg			Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
		- Other bed linen, printed :																							
	6302.21	-- Of cotton :																							
		--- Woven by Handloom :																							
	6302.21.11	---- Printed by batik process	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.21.19	---- Other	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.21.20	--- Other, printed by batik process	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.21.90	--- Other	kg			Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.22	-- Of man-made fibres :																							
		--- Woven by Handloom :																							
	6302.22.11	---- Printed by batik process	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.22.19	---- Other	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.22.20	--- Other, printed by batik process	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.22.90	--- Other	kg			Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.29	-- Of other textile materials :																							
		--- Woven by Handloom :																							
	6302.29.11	---- Printed by batik process	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L			
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN	SG	
	6302.29.19	----	Other	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.29.20	---	Other, printed by batik process	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.29.90	---	Other	kg			Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
		-	Other bed linen :																						
	6302.31	--	Of cotton :																						
	6302.31.10	---	woven by Handloom	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.31.90	---	Other	kg			Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.32	--	Of man-made fibres :																		12% or Rs.160/= per ka				
	6302.32.10	---	Woven by Handloom	kg	L		Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.32.90	---	Other	kg			Rs.84 /= per ka	Rs.84 /= per ka		Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.39	--	Of other textile materials :																						
	6302.39.10	---	Woven by Handloom	kg	L					Free	Free		5%	4.5%		Rs.100/ = per ka	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per ka		2.5%		
	6302.39.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per ka	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per ka		2.5%		
	6302.40	-	Table linen, knitted or crocheted	kg						Free	Free		5%	4.5%		Rs.100/ = per ka	18%	10%	Ex	Rs.200/= per kg	12% or Rs.160/= per ka		2.5%		
		-	Other table linen :																						
	6302.51	--	Of cotton :																						
		---	Woven by Handloom :																						
	6302.51.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per ka	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per ka		2.5%		
	6302.51.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per ka	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per ka		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG				
	6302.51.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.51.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.53	--	Of man-made fibres :																						
		---	Woven by Handloom :																						
	6302.53.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.53.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.53.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.53.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.59	--	Of other textile materials :																						
		---	Woven by Handloom :																						
	6302.59.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.59.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.59.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.59.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton:																						
	6302.60.10	---	Handloom	kg	L	Rs.95/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.60.90	---	Other	kg		Rs.95/ = per kg				Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
		-	Other :																						
	6302.91	--	Of cotton :																						
		---	Woven by Handloom :																						
	6302.91.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		
	6302.91.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF	SD	SG			Gen	SG	GEN	SG					
	6302.91.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.91.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.93	--	Of man-made fibres :																							
		---	Woven by Handloom :																							
	6302.93.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.93.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.93.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.93.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.99	--	Of other textile materials :																							
		---	Woven by Handloom :																							
	6302.99.11	----	Printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.99.19	----	Other	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.99.20	---	Other, printed by batik process	kg	L					Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
	6302.99.90	---	Other	kg						Free	Free		5%	4.5%		Rs.100/ = per kg	18%	Ex		Rs.200/= per kg	12% or Rs.160/= per kg		2.5%			
<b>63.03</b>			<b>Curtains (including drapes) and interior blinds; curtain or bed valances.</b>																							
		-	Knitted or crocheted :																							
	6303.12	--	Of synthetic fibres	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%			
	6303.19	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%			
		-	Other :																							
	6303.91	--	Of cotton	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%			
	6303.92	--	Of synthetic fibres	kg						Free	Free		5%	4.5%	Free	Free	18%	10%						2.5%		
	6303.99	--	Of other textile materials	kg						Free	Free		5%	4.5%		Rs.75/= per kg	18%	10%		Rs.150/= per kg	12% or Rs.120/= per kg		2.5%			





HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		Cess		Excise (S.P.D)	SSCL	S C L	
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	Gen	SG				GEN
<b>63.09</b>	6309.00		<b>Worn clothing and other worn articles.</b>																				
	6309.00.10	---	Blankets	kg	L					Free	Free	5%	4.5%		15%	18%	Ex		30%	24%		2.5%	
	6309.00.90	---	Other	kg	L					Free	Free	5%	5%		15%	18%	10%	6%	30%	24%		2.5%	
<b>63.10</b>			<b>Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.</b>																				
	6310.10	-	Sorted :																				
	6310.10.10	---	Used	kg	L					Free	Free	5%	4.5%		15%	18%	Ex		30%	24%		2.5%	
	6310.10.90	---	Other	kg	L					Free	Free	5%	4.5%		15%	18%	10%	6%	30%	24%		2.5%	
	6310.90	-	Other :																				
	6310.90.10	---	Used	kg	L					Free	Free	5%	4.5%		15%	18%	Ex		30%	24%		2.5%	
	6310.90.90	---	Other	kg	L					Free	Free	5%	4.5%		15%	18%	10%	6%	30%	24%		2.5%	