

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

Notification No. 07/2020-CUSTOMS (N.T.)

New Delhi, the 28th January, 2020

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 95/2018-Customs (N.T.), dated the 6th December, 2018 published *vide* number G.S.R. 1180(E), dated the 6th December, 2018, except as respect to things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule given below (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely :-

Notes and conditions.-(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digit in the said Schedule are in several cases not aligned with the descriptions of goods given in the First Schedule to the Customs Tariff Act, 1975.

(2) The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, *mutatis mutandis*, apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule, -

(i) all art-ware or handicraft items shall be classified under the heading of art-ware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, except those classifiable under heading 8432 or 8433 or 8436, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in column (4) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in column (5) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) An export product accompanied with a tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) to one and half times the tax invoice value.

(7) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(8) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is, -

(i) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(ii) manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy :

Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 in discharge of export obligations in terms of Notification No. 45/2016-Customs, dated the 13th August, 2016, the rates of drawback specified in the said Schedule shall apply as if in the said Schedule, the entries in columns (4) and (5) against the Tariff items in the said Schedule below all Chapters, except Chapter 61 and 62, are NIL, and those in Chapters 61 and 62 are as specified in the Table given below;

(iii) manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;

(iv) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;

(v) manufactured or exported availing the benefit of the notification No. 32/1997-Customs, dated the 1st April, 1997.

(10) Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(11) The term “articles of leather” in Chapter 42 of the said Schedule shall mean any article wherein (a) 60% or more of the outer visible surface area or (b) 60% or more of the outer and inner surface area taken together, excluding shoulder straps or handles or fur skin trimming, if any, is of leather notwithstanding that such article is made of leather and any other material.

(12) The term “dyed”, wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(13) The term “dyed” in relation to fabrics and yarn of cotton, shall include “bleached or mercerised or printed or melange”.

(14) The term “dyed” in relation to textile materials in Chapters 54 and 55 shall include “printed or bleached or melange”.

(15) In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight. The garment or made-up of cotton or wool or man-made fibre or silk shall mean that the content in it of the respective fibre is 85% or more by weight.

(16) The term “shirts” in relation to Chapters 61 and 62 of the said Schedule shall include “shirts with hood”.

(17) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely : -

- (i) French point or Paris point or Continental Size above 33;
- (ii) English or UK adult size 1 and above; and
- (ii) American or USA adult size 1 and above.

(18) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely :-

- (i) French point or Paris point or Continental Size upto 33;
- (ii) English or UK children size upto 13; and
- (iii) American or USA children size upto 13.

(19) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4.71 of the Hand Book of Procedures, 2015-2020 published *vide* Public Notice No. 1/2015-2020, dated the 1st April, 2015 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The free on board value of any consignment through authorised courier shall not exceed rupees twenty lakhs.

(20) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.

(21) “Vehicles” of Chapter 87 of the said Schedule shall comprise completely built unit or completely knocked down (CKD) unit or semi knocked down (SKD) unit.

2. All claims for duty drawback at the rates of drawback notified herein shall be filed with reference to the tariff items and descriptions of goods shown in columns (1) and (2) of the said Schedule respectively. Where, in respect of the export product, the rate of drawback specified in the said Schedule is Nil or is not applicable, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the said rules. Where the claim for duty drawback is filed with reference to tariff item of the said Schedule and it is for the rate of drawback specified herein, an application, as referred under sub-rule (1) of rule 7 of the said rules shall not be admissible.

3. The amount referred in sub-rule (3) of rule 7 of the said rules, relating to provisional drawback amount as may be specified by the Central Government, shall be equivalent to the drawback rate and drawback cap shown in column (4) and (5) in the said Schedule for the tariff item corresponding to the export goods, if applicable, and determined as if it were a claim for duty drawback filed with reference to such rate and cap.

4. This notification shall come into force on the 4th day of February, 2020.

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		1.3%	
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		1.3%	
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank-notes; cheque forms; stock, share or bond certificates and similar documents of title		1.3%	
4908	Transfers (decalcomanias)		1.3%	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		1.3%	
4910	Calendars of any kind, printed, including calendar blocks		1.3%	
4911	Other printed matter, including printed pictures and photographs		1.3%	
CHAPTER – 50				
SILK				
5001	Silk-worm cocoons suitable for reeling		0.15%	
5002	Raw silk (not thrown)		0.15%	
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		0.15%	
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	Kg	9.1%	674
5005	Yarn spun from silk waste, not put up for retail sale	Kg	9.1%	384

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut			
500601	Silk yarn (other than yarn spun from silk waste)	Kg	9.1%	674
500699	Others	Kg	9.1%	384
5007	Woven fabrics of silk or of silk waste			
500701	Silk Fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Kg	8.6%	1150
500702	Fabrics of noil silk	Kg	8.6%	676
500703	Sarees, with or without blouse piece, containing 85% or more by weight of silk or of silk waste other than noil silk	Kg	8.6%	1150
500704	Other sarees, with or without blouse piece	Kg	3.5%	476
500705	Silk fabric containing 45% or more but less than 50% by weight of wool	Kg	8.8%	253
500799	Others	Kg	8.6%	253
CHAPTER – 51				
WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRICS				
5101	Wool, not carded or combed		0.15%	
5102	Fine or coarse animal hair, not carded or combed		0.15%	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		0.15%	
5104	Garnetted stock of wool or of fine or coarse animal hair		0.15%	
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)			
510501	Wool tops	Kg	3.5%	27
510599	Others		1.5%	
5106	Yarn of carded wool, not put up for retail sale			
510601	Containing 85% or more by weight of wool, grey - weaving quality	Kg	3.5%	63.4

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

510602	Containing 85% or more by weight of wool, dyed - weaving quality	Kg	3.3%	69.3
510603	Containing 85% or more by weight of wool, grey -Hosiery/ knitting quality	Kg	3.5%	65
510604	Containing 85% or more by weight of wool, dyed -Hosiery/ knitting quality	Kg	3.3%	64
510605	Woollen-MMF blended yarn, grey (MMF content less than 50% by weight)	Kg	3.5%	48
510606	Woollen-MMF blended yarn, dyed (MMF content less than 50% by weight)	Kg	3.3%	50
510698	Others (Grey)	Kg	3.5%	34
510699	Others (Dyed)	Kg	3.3%	56
5107	Yarn of combed wool, not put up for retail sale			
510701	Containing 85% or more by weight of wool, grey - weaving quality	Kg	3.5%	63.4
510702	Containing 85% or more by weight of wool, dyed - weaving quality	Kg	3.3%	69.3
510703	Containing 85% or more by weight of wool, grey -Hosiery/ knitting quality	Kg	3.5%	65
510704	Containing 85% or more by weight of wool, dyed -Hosiery/ knitting quality	Kg	3.3%	64
510705	Woollen-MMF blended yarn, grey (MMF content less than 50% by weight)	Kg	3.5%	48
510706	Woollen-MMF blended yarn, dyed (MMF content less than 50% by weight)	Kg	3.3%	50
510798	Others (Grey)	Kg	3.5%	34
510799	Others (Dyed)	Kg	3.3%	56
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale			
510801	Grey	Kg	3.5%	48
510802	Dyed	Kg	3.3%	50

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

5109	Yarn of wool or fine animal hair, put up for retail sale			
510901	Grey	Kg	3.5%	48
510902	Dyed	Kg	3.3%	50
5110	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale			
511001	Grey	Kg	3.5%	34
511002	Dyed	Kg	3.3%	56
5111	Woven fabrics of carded wool or of carded fine animal hair			
511101	Containing 85% or more by weight of wool or of fine animal hair, grey	Kg	3%	57
511102	Containing 85% or more by weight of wool or of fine animal hair, dyed	Kg	3.5%	106.7
511198	Others (Grey)	Kg	2.3%	49.8
511199	Others (Dyed)	Kg	2.8%	69.3
5112	Woven fabrics of combed wool or of combed fine animal hair			
511201	Containing 85% or more by weight of wool or of fine animal hair, grey	Kg	3%	57
511202	Containing 85% or more by weight of wool or of fine animal hair, dyed	Kg	3.5%	106.7
511298	Others (Grey)	Kg	2.3%	49.8
511299	Others (Dyed)	Kg	2.8%	69.3
5113	Woven fabrics of coarse animal hair or of horse hair			
511301	Grey	Kg	2.7%	21.6
511302	Dyed	Kg	2.7%	30
CHAPTER – 52 COTTON				
5201	Cotton, not carded or combed		0.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

5202	Cotton waste (including yarn waste and garnetted stock)		0.15%	
5203	Cotton, carded or combed		0.5%	
5204	Cotton sewing thread, whether or not put up for retail sale		1.8%	
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale			
520501	Grey, of less than 50 counts		1.9%	
520502	Grey, of 50 or more but less than 100 counts		1.9%	
520503	Grey, of 100 or more counts		1.9%	
520504	Dyed, of less than 50 counts		1.6%	
520505	Dyed, of 50 or more but less than 100 counts		1.6%	
520506	Dyed, of 100 or more counts		1.6%	
520507	Core spun containing 3% or more by weight of spandex/ lycra/elastane	Kg	2.2%	7
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale			
520601	Grey, with MMF content more than 15% by weight		1.9%	
520602	Dyed, with MMF content more than 15% by weight		1.6%	
520698	Others (Grey)		1.9%	
520699	Others (Dyed)		1.6%	
5207	Cotton yarn (other than sewing thread) put up for retail sale			
520701	Grey, of less than 50 counts		1.9%	
520702	Grey, of 50 or more but less than 100 counts		1.9%	
520703	Grey, of 100 or more counts		1.9%	
520704	Dyed, of less than 50 counts		1.6%	
520705	Dyed, of 50 or more but less than 100 counts		1.6%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

520706	Dyed, of 100 or more counts		1.6%	
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2			
520801	Grey		1.5%	
520802	Dyed		1.5%	
520803	Lungis		1.5%	
520804	Real Madras Handkerchiefs		1.5%	
520805	Sarees, with or without blouse piece	Kg	2.8%	35
520806	Grey fabrics containing 1% or more by weight of spandex/ lycra/elastane		1.7%	
520807	Dyed fabrics containing 1% or more by weight of spandex/ lycra/elastane		1.7%	
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2			
520901	Grey	Kg	2%	24
520902	Dyed	Kg	2%	24
520903	Lungis	Kg	2%	24
520904	Real Madras Handkerchiefs	Kg	2%	24
520905	Denim fabrics	Kg	2.1%	8.7
520906	Denim fabrics containing 1% or more by weight of spandex/ lycra/elastane	Kg	2.2%	12
520907	Denim fabrics blended with MMF	Kg	2.2%	12
520908	Sarees, with or without blouse piece	Kg	2.8%	35
520909	Grey fabrics containing 1% or more by weight of spandex/ lycra/ elastane		1.7%	
520910	Dyed fabrics containing 1% or more by weight of spandex/ lycra/ elastane		1.7%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

520911	Flame retardant fabric (treated with organic phosphorus compound)		1.7%	
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m²			
521001	Grey	Kg	2.1%	16
521002	Dyed	Kg	2.1%	18
521003	Sarees, with or without blouse piece	Kg	2.8%	35
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²			
521101	Grey	Kg	2.1%	16
521102	Dyed	Kg	2.1%	18
521103	Denim fabrics blended with MMF	Kg	2.2%	12
521104	Sarees, with or without blouse piece	Kg	2.8%	35
5212	Other woven fabrics of cotton			
521201	Grey	Kg	2%	24
521202	Dyed	Kg	2%	24
CHAPTER – 53				
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN				
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		0.15%	
5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		0.15%	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

5304	Omitted			
5305	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		0.15%	
5306	Flax yarn			
530601	Grey		1.2%	
530602	Dyed		1.2%	
5307	Yarn of jute or of other textile bast fibres of heading 5303		1.5%	
5308	Yarn of other vegetable textile fibres; paper yarn		1.5%	
5309	Woven fabrics of flax			
530901	Grey		1.3%	
530902	Dyed		1.3%	
5310	Woven fabrics of jute or of other textile base fibres of heading 5303			
531001	Woven fabric of jute other than sacking cloth		1.5%	
531099	Others (including sacking cloth)		1.5%	
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		1.5%	
CHAPTER – 54				
MAN-MADE FILAMENTS				
5401	Sewing thread of man-made filaments, whether or not put up for retail sale	Kg	2.1%	4.1
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex			
540201	Polyester texturised/twisted yarn (Grey)	Kg	2.1%	4.1
540202	Polyester texturised/twisted yarn (Dyed)	Kg	3%	7.1
540203	Nylon Filament Yarn (Dyed)	Kg	6.4%	44.6

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

540204	Nylon Filament Yarn (Grey)	Kg	5.9%	41
540205	Polyester Filament Yarn other than texturised/twisted yarn	Kg	2.1%	4.1
540299	Others	Kg	2%	4
5403	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex		1.5%	
5404	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm		1.5%	
5405	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm		1.5%	
5406	Man-made filament yarn (other than sewing thread), put up for retail sale		1.5%	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404			
540701	Woven fabrics containing 85% or more by weight of Synthetic Filament Yarn (Grey)		1.5%	
540702	Woven fabrics containing 85% or more by weight of Synthetic Filament Yarn (Dyed)	Kg	2.1%	16.7
540703	Woven fabrics containing 85% or more by weight of Man-made Filament Yarn and Man-made Staple Fibre (Grey)		1.5%	
540704	Woven fabrics containing 85% or more by weight of Man-made Filament Yarn and Man-made Staple Fibre (Dyed)		1.8%	
540705	Woven fabrics containing less than 85% by weight of Man-made Filament Yarn and/or Man-made Staple Fibre (Grey)		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

540706	Woven fabrics containing less than 85% by weight of Man-made Filament Yarn and/or Man-made Staple Fibre (Dyed)		1.8%	
540707	Sarees, with or without blouse piece	Kg	2.3%	23
540708	Belting fabric made of polyester filament yarn weighing more than 300 g/m ²		1.5%	
540709	Filtration fabric made of polyester filament yarn		1.5%	
540710	Filtration fabric made of polypropylene filament yarn		1.5%	
540711	Filtration fabric made of polybutylene terephthalate (PBT) filament yarn		1.5%	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405			
540801	Woven fabrics containing 85% or more by weight of artificial filament yarn (Grey)		1.5%	
540802	Woven fabrics containing 85% or more by weight of artificial filament yarn (Dyed)	Kg	2.1%	16.7
540803	Woven fabrics containing 85% or more by weight of man-made filament yarn and man-made staple fibre (Grey)		1.5%	
540804	Woven fabrics containing 85% or more by weight of man-made filament yarn and man-made staple fibre (Dyed)		1.8%	
540805	Woven fabrics containing less than 85% by weight of man-made filament yarn and / or man-made staple fibre (Grey)		1.5%	
540806	Woven fabrics containing less than 85% by weight of man-made filament yarn and / or man-made staple fibre (Dyed)		1.8%	
540807	Sarees, with or without blouse piece	Kg	2.3%	23
CHAPTER – 55				
MAN MADE STAPLE FIBRES				
5501	Synthetic filament tow		1.9%	
5502	Artificial filament tow	Kg	2.3%	4.4

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning			
550301	Acrylic	Kg	2.1%	3.9
550399	Others		1.9%	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	Kg	2.3%	4.4
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres		1.5%	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning			
550601	Acrylic	Kg	2.1%	3.9
550699	Others		1.9%	
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	Kg	2.3%	4.4
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale		1.7%	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale			
550901	Yarn containing 85% or more by weight of MMF (Grey)		1.7%	
550902	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	3.2%	8.5
550903	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	2.3%	5.5
550904	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	2.8%	7.2
550905	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	2.3%	25
550906	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	2.8%	30
550998	Other (Grey)		1.7%	
550999	Other (Dyed)	Kg	2.8%	9.6
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

551001	Yarn containing 85% or more by weight of MMF (Grey)	Kg	2.6%	7
551002	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	2.8%	8.7
551003	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	2.3%	5.5
551004	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	2.8%	7.2
551005	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	2.3%	25
551006	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	2.8%	30
551098	Other (Grey)	Kg	2.3%	8
551099	Other (Dyed)	Kg	2.8%	11
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale			
551101	Yarn containing 85% or more by weight of MMF (Grey)		1.7%	
551102	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	3.2%	8.5
551103	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	2.3%	5.5
551104	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	2.8%	7.2
551105	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	2.3%	25
551106	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	2.8%	30
551198	Other (Grey)		1.7%	
551199	Other (Dyed)	Kg	2.8%	9.6
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres			
551201	Grey		1.9%	
551202	Dyed	Kg	2.1%	12.6
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m²			
551301	Grey		1.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

551302	Dyed	Kg	2.2%	17
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²			
551401	Grey		1.9%	
551402	Dyed	Kg	2.2%	17
5515	Other woven fabrics of synthetic staple fibres			
551501	Containing 85% or more by weight of Synthetic Staple Fibre (Grey)		1.9%	
551502	Containing 85% or more by weight of Synthetic Staple Fibre (Dyed)	Kg	2.1%	12.6
551503	Of blends containing synthetic staple fibre and wool (wool content of 25% or more by weight), grey	Kg	2.5%	72.5
551504	Of blends containing synthetic staple fibre and wool (wool content of 25% or more by weight), dyed	Kg	2.8%	52.4
551505	Of other blends containing synthetic staple fibre of less than 85% by weight, grey		1.7%	
551506	Of other blends containing synthetic staple fibre of less than 85% by weight, dyed	Kg	2%	14
5516	Woven fabrics of artificial staple fibres			
551601	Containing 85% or more by weight of Artificial Staple Fibre (Grey)		1.6%	
551602	Containing 85% or more by weight of Artificial Staple Fibre (Dyed)		1.9%	
551603	Containing less than 85% by weight of Artificial Staple Fibre (Grey)		1.7%	
551604	Containing less than 85% by weight of Artificial Staple Fibre (Dyed)		1.9%	
CHAPTER – 56				
WADDING, FELT AND NON-WOVEN; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF				
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

560101	Of Wool	Kg	3.5%	63.4
560102	Of MMF	Kg	2.3%	25
560103	Of Cotton or other		1.9%	
560104	Acetate Cigarette filter Rods		1.5%	
5602	Felt, whether or not impregnated, coated, covered or laminated			
560201	Of Wool	Kg	3.5%	63.4
560202	Of MMF	Kg	2.3%	25
560203	Of Cotton or other		1.9%	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated			
560301	Of Wool	Kg	3.5%	63.4
560302	Of MMF	Kg	2.3%	25
560303	Of Cotton or other		1.9%	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics		1.5%	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal		1.5%	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn			
560601	Of Wool	Kg	3.5%	63.4
560602	Of MMF	Kg	2.3%	25
560603	Of Cotton or other		1.9%	
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics			
560701	Of MMF	Kg	2.3%	25
560702	Others of plastic materials		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

560799	Others		1.2%	
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials			
560801	Made up fishing nets of nylon	Kg	3%	18
560802	Made up fishing nets of other man-made textile material	Kg	3.2%	24
560803	Others of man-made textile material	Kg	2.3%	25
560804	Others of plastic materials		1.5%	
560899	Others		1.2%	
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included		1.2%	

CHAPTER – 57
CARPETS AND OTHER TEXTILE FLOOR COVERINGS

5701	Carpets and other textile floor coverings, knotted, whether or not made up			
570101	Of Wool or fine animal hair	Sq. Mtrs.	3.8%	423
570102	Of Wool or fine animal hair containing 15% or more by weight of silk	Sq. Mtrs.	3.8%	1118
570103	Of Silk	Sq. Mtrs.	10.2%	4987
570104	Of Man Made Fibres	Sq. Mtrs.	2.4%	235
570199	Of Others		1.5%	
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs			
570201	Of Wool or fine animal hair	Sq. Mtrs.	3.8%	101
570202	Of Silk	Sq. Mtrs.	10.2%	1803
570203	Of Man Made Fibres	Sq. Mtrs.	4.7%	123
570204	Of Cotton	Sq. Mtrs.	5.3%	42
570205	Of Jute		1.5%	
570206	Of Coir		1.5%	
570299	Of Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

5703	Carpets and other textile floor coverings, tufted, whether or not made up			
570301	Of Wool or fine animal hair	Sq. Mtrs.	4.7%	129
570302	Of Wool or fine animal hair containing 15% or more by weight of silk	Sq. Mtrs.	4.7%	337
570303	Of Man Made Fibres	Sq. Mtrs.	3.9%	48
570304	Of Cotton	Sq. Mtrs.	5.3%	51
570305	Of Jute		1.5%	
570306	Of Coir		1.5%	
570399	Of Others		1.5%	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up			
570401	Of Wool or fine animal hair	Sq. Mtrs.	3.8%	129
570402	Of Man Made Fibres	Sq. Mtrs.	2.4%	13
570499	Of Others		1.5%	
5705	Other carpets and other textile floor coverings, whether or not made up			
570501	Of Cotton	Sq. Mtrs.	5.3%	44
570502	Of Wool or fine animal hair	Sq. Mtrs.	3.8%	78
570503	Of Man Made Fibres	Sq. Mtrs.	2.4%	37
570504	Of Jute		1.5%	
570505	Of Coir		1.5%	
570599	Of Others		1.5%	
CHAPTER – 58				
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY				
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806			
580101	Of Wool	Kg	3.5%	106.7
580102	Of Man Made Fibres	Kg	2.1%	16.7

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

580199	Of Cotton or others	Kg	2%	24
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	Kg	2%	24
5803	Gauze, other than narrow fabrics of heading 5806	Kg	2%	24
5804	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 6002 to 6006	Kg	2%	24
5805	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	Kg	2%	24
5806	Narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)			
580601	Of Man Made Fibres	Kg	2.1%	16.7
580699	Of Cotton or others	Kg	2%	24
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	Kg	2%	24
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles	Kg	2%	24
5809	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		1.5%	
5810	Embroidery in the piece, in strips or in motifs			
581001	Of Silk	Per Kg of Silk content	8.6%	1150.6

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

581002	Of MMF where Man-made Staple Fibre and / or Man-made Filament Yarn is 85% or more by weight	Kg	2.1%	54
581003	Of MMF where Man-made Staple Fibre and / or Man-made Filament Yarn is less than 85% but more than 50% by weight	Kg	2.1%	28
581004	Of flax/linen		1.3%	
581099	Others		1.3%	
5811	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 5810	Kg	2%	24

CHAPTER – 59
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS;
TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations			
590101	Of MMF	Kg	2.1%	16.7
590199	Of Cotton or others	Kg	2%	24
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		1.5%	
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902			
590301	Of MMF	Kg	2.1%	16.7
590302	Of Cotton or others	Kg	2%	24
590303	PVC leather cloth / foam leather cloth		1.5%	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape			
590401	Of MMF	Kg	2.1%	16.7

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
590499	Of Cotton or others	Kg	2%	24
5905	Textile wall coverings			
590501	Of MMF	Kg	2.1%	16.7
590599	Of Cotton or others	Kg	2%	24
5906	Rubberised textile fabrics, other than those of heading 5902			
590601	Of MMF	Kg	2.1%	16.7
590699	Of Cotton or others	Kg	2%	24
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like			
590701	Of MMF	Kg	2.1%	16.7
590799	Of Cotton or others	Kg	2%	24
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated			
590801	Of MMF	Kg	2.1%	16.7
590899	Of Cotton or others	Kg	2%	24
5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials			
590901	Of MMF	Kg	2.1%	16.7
590999	Of Cotton or others	Kg	2%	24
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material			
591001	Of MMF	Kg	2.1%	16.7
591099	Of Cotton or others	Kg	2%	24
5911	Textile products and articles, for technical uses			
591101	Of MMF	Kg	2.1%	16.7
591199	Of Cotton or others	Kg	2%	24
CHAPTER – 60				
KNITTED OR CROCHETED FABRICS				
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

600101	Of Wool	Kg	3%	57
600102	Of Man Made Fibres (Grey)		1.5%	
600103	Of Man Made Fibres (Dyed)	Kg	2.1%	16.7
600104	Of Cotton (Grey)	Kg	2%	24
600105	Of Cotton (Dyed)	Kg	2%	24
600106	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)		1.5%	
600107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)		1.7%	
600108	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.9%	
600109	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2.2%	17
600110	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	2.1%	16
600111	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	2.1%	18
600199	Of Others		1.5%	
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001			
600201	Of Wool	Kg	3%	57
600202	Of Man Made Fibres (Grey)		1.5%	
600203	Of Man Made Fibres (Dyed)	Kg	2.1%	16.7
600204	Of Cotton (Grey)	Kg	2.1%	16
600205	Of Cotton (Dyed)	Kg	2.1%	18
600206	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.9%	
600207	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2.2%	17

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
600208	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	2.1%	16
600209	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	2.1%	18
600210	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600211	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.1%	12.6
600212	Of Cotton containing 5% or more by weight of spandex/ lycra/ elastane (Grey)	Kg	2.2%	7.3
600213	Of Cotton containing 5% or more by weight of spandex/ lycra/elastane (Dyed)	Kg	2%	11.7
600214	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600215	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.1%	12.6
600216	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)	Kg	2.2%	7.3
600217	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2%	11.7
600299	Of Others		1.5%	
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002			
600301	Of Wool	Kg	3%	57
600302	Of Man Made Fibres (Grey)		1.5%	
600303	Of Man Made Fibres (Dyed)	Kg	2.1%	16.7

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

600304	Of Cotton (Grey)	Kg	2%	24
600305	Of Cotton (Dyed)	Kg	2%	24
600306	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)		1.5%	
600307	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)		1.7%	
600308	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.9%	
600309	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2.2%	17
600310	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	2.1%	16
600311	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	2.1%	18
600399	Of Others		1.5%	
6004	Knitted or crocheted fabrics of a width exceeding 30 cm , containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001			
600401	Of Wool	Kg	3%	57
600402	Of Man Made Fibres (Grey)		1.5%	
600403	Of Man Made Fibres (Dyed)	Kg	2.1%	16.7
600404	Of Cotton (Grey)	Kg	2.1%	16
600405	Of Cotton (Dyed)	Kg	2.1%	18
600406	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.9%	
600407	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2.2%	17
600408	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	2.1%	16
600409	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	2.1%	18

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

600410	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600411	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.1%	12.6
600412	Of Cotton containing 5% or more by weight of spandex/ lycra/elastane (Grey)	Kg	2.2%	7.3
600413	Of Cotton containing 5% or more by weight of spandex/ lycra/elastane (Dyed)	Kg	2%	11.7
600414	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600415	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.1%	12.6
600416	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)	Kg	2.2%	7.3
600417	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2%	11.7
600499	Of Others		1.5%	
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004			
600501	Of Wool	Kg	3%	57
600502	Of Man Made Fibres (Grey)		1.5%	
600503	Of Man Made Fibres (Dyed)	Kg	2.1%	16.7
600504	Of Cotton (Grey)	Kg	2%	24
600505	Of Cotton (Dyed)	Kg	2%	24
600506	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)	Kg	2.1%	16

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

600507	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.1%	18
600508	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.9%	
600509	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2.2%	17
600510	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	2.1%	16
600511	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	2.1%	18
600599	Of Others		1.5%	
6006	Other knitted or crocheted fabrics			
600601	Of Wool	Kg	3%	57
600602	Of Man Made Fibres (Grey)		1.5%	
600603	Of Man Made Fibres (Dyed)	Kg	2.1%	16.7
600604	Of Cotton (Grey)	Kg	2%	24
600605	Of Cotton (Dyed)	Kg	2%	24
600606	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)	Kg	2.1%	16
600607	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.1%	18
600608	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.9%	
600609	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2.2%	17
600610	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)	Kg	2.1%	16

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

600611	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)	Kg	2.1%	18
600699	Of Others		1.5%	

CHAPTER – 61
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

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			
610101	Of Cotton	Piece	2.7%	63
610102	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	40
610103	Of Man Made Fibres	Piece	3.2%	54
610104	Of Silk (other than containing Noil silk)	Piece	3%	223
610105	Of Wool	Piece	4.1%	131
610106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
610199	Of Others	Piece	2.7%	42
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			
610201	Of Cotton	Piece	2.7%	63
610202	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	40
610203	Of Man Made Fibres	Piece	3.2%	54
610204	Of Silk (other than containing Noil silk)	Piece	3%	223
610205	Of Wool	Piece	4.1%	131
610206	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
610299	Of Others	Piece	2.7%	42
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted			
610301	Suits (combination comprising of at least one trouser and one jacket)			
61030101	Of Cotton	Piece	2.7%	90
61030102	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	71

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

61030103	Of Man Made Fibres	Piece	3.2%	83
61030104	Of Silk (other than containing Noil silk)	Piece	3%	409
61030105	Of Wool	Piece	4.1%	229
61030106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	145
61030199	Of Others	Piece	2.7%	65
610302	Jackets, blazers			
61030201	Of Cotton	Piece	2.7%	63
61030202	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	40
61030203	Of Man Made Fibres	Piece	3.2%	54
61030204	Of Silk (other than containing Noil silk)	Piece	3%	223
61030205	Of Wool	Piece	4.1%	131
61030206	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
61030207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.7%	53
61030299	Of Others	Piece	2.7%	42
610303	Trousers, full pants			
61030301	Of Cotton	Piece	2.1%	27
61030302	Of Blend containing Cotton and Man Made Fibre	Piece	2.4%	31
61030303	Of Man Made Fibres	Piece	2.7%	29
61030304	Of Silk (other than containing Noil silk)	Piece	3%	186
61030305	Of Wool	Piece	3.4%	98
61030306	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	50
61030307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	13
61030399	Of Others	Piece	2.1%	23
610304	Others (including capri/three-fourth pants and ensembles)			
61030401	Of Cotton		1.8%	
61030402	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	21
61030403	Of Man Made Fibres	Piece	2.5%	26
61030404	Of Silk (other than containing Noil silk)	Piece	3%	37.3
61030405	Of Wool	Piece	3.4%	39
61030406	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	21
61030407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.8%	
61030499	Of Others		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

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			
610401	Suits (combination comprising of at least one trouser and one jacket)			
61040101	Of Cotton	Piece	2.4%	90
61040102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	60
61040103	Of Man Made Fibres	Piece	2.8%	124
61040104	Of Silk (other than containing Noil silk)	Piece	3%	409
61040105	Of Wool	Piece	4.1%	229
61040106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	145
61040199	Of Others	Piece	2.4%	67
610402	Jackets, blazers			
61040201	Of Cotton	Piece	2.4%	59
61040202	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	32
61040203	Of Man Made Fibres	Piece	2.8%	92
61040204	Of Silk (other than containing Noil silk)	Piece	3%	223
61040205	Of Wool	Piece	4.1%	131
61040206	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
61040207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.4%	31
61040299	Of Others	Piece	2.4%	31
610403	Dresses/frocks, skirts, divided skirts, trousers, full pants			
61040301	Of Cotton	Piece	2.2%	31
61040302	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	28
61040303	Of Man Made Fibres	Piece	2.9%	32
61040304	Of Silk (other than containing Noil silk)	Piece	3%	186
61040305	Of Wool	Piece	3.4%	98
61040306	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	50
61040307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.2%	17
61040399	Of Others	Piece	2.2%	36
610404	Others (including capri/three-fourth pants and ensembles)			
61040401	Of Cotton		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61040402	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	21
61040403	Of Man Made Fibres	Piece	2.5%	26
61040404	Of Silk (other than containing Noil silk)	Piece	3%	37.3
61040405	Of Wool	Piece	3.4%	39
61040406	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	21
61040407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.8%	
61040499	Of Others		1.8%	
6105	Men's or boys' shirts, knitted or crocheted			
610501	Of Cotton	Piece	2.2%	26
610502	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	12
610503	Of Man Made Fibres	Piece	2.9%	25
610504	Of Silk (other than containing Noil silk)	Piece	3%	162
610505	Of Wool	Piece	3.4%	206
610506	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
610507	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	18
610599	Of Others	Piece	2.2%	26
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted			
610601	Of Cotton	Piece	2.2%	23
610602	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	21
610603	Of Man Made Fibres	Piece	2.9%	25
610604	Of Silk (other than containing Noil silk)	Piece	3%	162
610605	Of Wool	Piece	3.4%	206
610606	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
610607	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	18
610699	Of Others	Piece	2.2%	22
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted			
610701	Nightshirts, pyjamas, bath robes and dressing gowns and similar articles			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

61070101	Of Cotton	Piece	2.4%	16
61070102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	21
61070103	Of Man Made Fibres	Piece	2.9%	29
61070104	Of Silk (other than containing Noil silk)	Piece	3%	48
61070105	Of Wool	Piece	3.4%	46
61070106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	38
61070107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.4%	20
61070199	Of Others	Piece	2.4%	11
610702	Briefs, underpants and similar articles			
61070201	Of Cotton	Piece	2.1%	4
61070202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	5.8
61070203	Of Man Made Fibres	Piece	2.9%	10
61070204	Of Silk (other than containing Noil silk)	Piece	3%	33
61070205	Of Wool	Piece	3.4%	6.8
61070206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	5.9
61070207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.1%	2.4
61070299	Of Others	Piece	2.1%	3.6
6108	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted			
610801	Night dresses (including nightshirts), pyjamas, negligees bathrobes and dressing gowns and similar articles			
61080101	Of Cotton	Piece	2.4%	16
61080102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	21
61080103	Of Man Made Fibres	Piece	2.9%	29
61080104	Of Silk (other than containing Noil silk)	Piece	3%	48
61080105	Of Wool	Piece	3.4%	46
61080106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	38
61080107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.4%	20
61080199	Of Others	Piece	2.4%	11

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

610802	Slips, petticoats, briefs, panties and similar articles			
61080201	Of Cotton	Piece	2.1%	4
61080202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	5.8
61080203	Of Man Made Fibres	Piece	2.9%	10
61080204	Of Silk (other than containing Noil silk)	Piece	3%	33
61080205	Of Wool	Piece	3.4%	6.8
61080206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	5.9
61080207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.1%	2.4
61080299	Of Others	Piece	2.1%	3.6
6109	T-shirts, singlets and other vests, knitted or crocheted			
610901	Of Cotton	Piece	2.1%	12
610902	Of Blend containing Cotton and Man Made Fibre	Piece	3.5%	16
610903	Of Man Made Fibres	Piece	3%	15
610904	Of Silk (other than containing Noil silk)	Piece	3%	85
610905	Of Wool	Piece	3.4%	36
610906	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	20
610907	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	11
610999	Of Others	Piece	2.1%	9
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted			
611001	Of Cotton	Piece	2.4%	25
611002	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	26
611003	Of Man Made Fibres	Piece	2.9%	32
611004	Of Silk (other than containing Noil silk)	Piece	3%	45
611005	Of Wool	Piece	3%	42
611006	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	46
611007	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.4%	17
611099	Of Others	Piece	2.4%	17
6111	Babies' garments and clothing accessories, knitted or crocheted			
611101	Of Cotton	Piece	2.1%	13

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

611102	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	6
611103	Of Man Made Fibres	Piece	2.9%	15
611104	Of Silk (other than containing Noil silk)	Piece	3%	31
611105	Of Wool	Piece	3.4%	12
611106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	14
611107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.1%	9
611199	Of Others	Piece	2.1%	11
6112	Track suits, ski suits and swimwear, knitted or crocheted			
611201	Of Cotton	Piece	2.1%	13
611202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	6
611203	Of Man Made Fibres	Piece	2.9%	15
611204	Of Silk (other than containing Noil silk)	Piece	3%	31
611205	Of Wool	Piece	3.4%	12
611206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	14
611207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.1%	9
611299	Of Others	Piece	2.1%	11
6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907			
611301	Of Cotton	Piece	2.1%	12
611302	Of Blend containing Cotton and Man Made Fibre	Piece	3.5%	16
611303	Of Man Made Fibres	Piece	3%	15
611304	Of Silk (other than containing Noil silk)	Piece	3%	85
611305	Of Wool	Piece	3.4%	36
611306	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	20
611399	Of Others	Piece	2.1%	9
6114	Other garments, knitted or crocheted			
611401	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted with tightening at the bottom			
61140101	Of Cotton	Piece	2.2%	23
61140102	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	21
61140103	Of Man Made Fibres	Piece	2.9%	25
61140104	Of Silk (other than containing Noil silk)	Piece	3%	162

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61140105	Of Wool	Piece	3.4%	206
61140106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
61140107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	18
61140199	Of Others	Piece	2.2%	22
611402	Women's or girls' tops/cami			
61140201	Of Cotton	Piece	2.2%	23
61140202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	21
61140203	Of Man Made Fibres	Piece	2.9%	25
61140204	Of Silk (other than containing Noil silk)	Piece	3%	162
61140205	Of Wool	Piece	3.4%	206
61140206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
61140207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	18
61140299	Of Others	Piece	2.2%	22
611403	Other jackets not covered under heading 6103 or 6104			
61140301	Of Cotton	Piece	2.4%	59
61140302	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	32
61140303	Of Man Made Fibres	Piece	2.8%	92
61140304	Of Silk (other than containing Noil silk)	Piece	3%	223
61140305	Of Wool	Piece	4.1%	131
61140306	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
61140399	Of Others	Piece	2.4%	31
611404	Kurta and Salwar/ Salwar suits/ salwar-kameez/ churidar-kameez, with or without dupatta			
61140401	Of Cotton	Piece	2.3%	27
61140402	Of Blend containing Cotton and Man Made Fibre	Piece	2.8%	28
61140403	Of Man Made Fibres	Piece	3.4%	97
61140404	Of Silk (other than containing Noil silk)	Piece	3%	295
61140405	Of Wool	Piece	3.4%	59
61140406	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	26
61140499	Of Others	Piece	2.3%	52
611405	Others			
61140501	Of Cotton	Piece	2.1%	12

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61140502	Of Blend containing Cotton and Man Made Fibre	Piece	3.5%	16
61140503	Of Man Made Fibres	Piece	3%	15
61140504	Of Silk (other than containing Noil silk)	Piece	3%	85
61140505	Of Wool	Piece	3.4%	36
61140506	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	20
61140507	Protective industrial wear		1.8%	
61140599	Of Others	Piece	2.1%	13
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			
611501	Leggings			
61150101	Of Cotton	Piece	2.2%	11
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	11
61150103	Of Man Made Fibres	Piece	2.9%	10
61150104	Of Silk (other than containing Noil silk)	Piece	3%	29
61150105	Of Wool	Piece	3.4%	21
61150106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	14
61150107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2.2%	6
61150199	Of Others	Piece	2.2%	5
611502	Others			
61150201	Of Cotton	Kg	2.1%	25
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	2.5%	53
61150203	Of Man Made Fibres	Kg	2.9%	35
61150204	Of Silk (other than containing Noil silk)	Kg	3%	201
61150205	Of Wool	Kg	3.4%	40
61150206	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	43
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	2.1%	30
61150299	Of Others	Kg	2.1%	8
6116	Gloves, mittens and mitts, knitted or crocheted			
611601	Of Cotton	Kg	2.1%	5
611602	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

611603	Of Man Made Fibres	Kg	3%	36
611604	Of Silk (other than containing Noil silk)	Kg	3%	201
611605	Of Wool	Kg	3.4%	46
611606	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	2.8%	7
611699	Of Others	Kg	2.1%	10
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories			
611701	Shawls, scarves, mufflers, stoles, mantillas and veils			
61170101	Of Cotton	Piece	2.1%	12
61170102	Of Blend containing Cotton and Man Made Fibre	Piece	2.4%	10
61170103	Of Man Made Fibres	Piece	2.7%	12
61170104	Of Silk (other than containing Noil silk)	Piece	3.9%	46
61170105	Of Wool	Piece	3.4%	37
61170106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	33
61170199	Of Others	Piece	2.1%	18
611702	Others			
61170201	Of Cotton	Kg	2.1%	5
61170202	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
61170203	Of Man Made Fibres	Kg	3%	36
61170204	Of Silk (other than containing Noil silk)	Kg	3%	201
61170205	Of Wool	Kg	3.4%	46
61170206	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
61170299	Of Others	Kg	2.1%	10
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ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED				
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			
620101	Of Cotton	Piece	2.7%	63

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

620102	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	40
620103	Of Man Made Fibres	Piece	3.2%	54
620104	Of Silk (other than containing Noil silk)	Piece	3%	223
620105	Of Wool	Piece	4.1%	131
620106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
620199	Of Others	Piece	2.7%	42
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			
620201	Of Cotton	Piece	2.7%	63
620202	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	40
620203	Of Man Made Fibres	Piece	3.2%	54
620204	Of Silk (other than containing Noil silk)	Piece	3%	223
620205	Of Wool	Piece	4.1%	131
620206	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
620299	Of Others	Piece	2.7%	42
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)			
620301	Suits (combination comprising of at least one trouser and one jacket)			
62030101	Of Cotton	Piece	2.7%	90
62030102	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	71
62030103	Of Man Made Fibres	Piece	3.2%	83
62030104	Of Silk (other than containing Noil silk)	Piece	3%	409
62030105	Of Wool	Piece	4.1%	229
62030106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	145
62030199	Of Others	Piece	2.7%	65
620302	Jackets, blazers			
62030201	Of Cotton	Piece	2.7%	63
62030202	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	40
62030203	Of Man Made Fibres	Piece	3.2%	54

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62030204	Of Silk (other than containing Noil silk)	Piece	3%	223
62030205	Of Wool	Piece	4.1%	131
62030206	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
62030207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.7%	53
62030208	Of fabrics coated, covered or laminated with polyurethane	Piece	4%	196
62030299	Of Others	Piece	2.7%	42
620303	Trousers, full pants			
62030301	Of Cotton	Piece	2.1%	27
62030302	Of Blend containing Cotton and Man Made Fibre	Piece	2.4%	31
62030303	Of Man Made Fibres	Piece	2.7%	29
62030304	Of Silk (other than containing Noil silk)	Piece	3%	186
62030305	Of Wool	Piece	3.4%	98
62030306	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	50
62030307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	13
62030399	Of Others	Piece	2.1%	23
620304	Others (including capri/three-fourth pants and ensembles)			
62030401	Of Cotton		1.8%	
62030402	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	21
62030403	Of Man Made Fibres	Piece	2.5%	26
62030404	Of Silk (other than containing Noil silk)	Piece	3%	37.3
62030405	Of Wool	Piece	3.4%	39
62030406	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	21
62030407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.8%	
62030499	Of Others		1.8%	
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)			
620401	Suits (combination comprising of at least one trouser and one jacket)			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62040101	Of Cotton	Piece	2.4%	90
62040102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	60
62040103	Of Man Made Fibres	Piece	2.8%	124
62040104	Of Silk (other than containing Noil silk)	Piece	3%	409
62040105	Of Wool	Piece	4.1%	229
62040106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	145
62040199	Of Others	Piece	2.4%	67
620402	Jackets, blazers			
62040201	Of Cotton	Piece	2.4%	59
62040202	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	32
62040203	Of Man Made Fibres	Piece	2.8%	92
62040204	Of Silk (other than containing Noil silk)	Piece	3%	223
62040205	Of Wool	Piece	4.1%	131
62040206	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
62040207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.4%	31
62040208	Of fabrics coated, covered or laminated with polyurethane	Piece	4%	196
62040299	Of Others	Piece	2.4%	31
620403	Dresses/frocks, skirts, divided skirts, trousers, full pants			
62040301	Of Cotton	Piece	2.2%	31
62040302	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	28
62040303	Of Man Made Fibres	Piece	2.9%	32
62040304	Of Silk (other than containing Noil silk)	Piece	3%	186
62040305	Of Wool	Piece	3.4%	98
62040306	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	50
62040307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.2%	17
62040399	Of Others	Piece	2.2%	36
620404	Others (including capri/three-fourth pants and ensembles)			
62040401	Of Cotton		1.8%	
62040402	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	21
62040403	Of Man Made Fibres	Piece	2.5%	26

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62040404	Of Silk (other than containing Noil silk)	Piece	3%	37.3
62040405	Of Wool	Piece	3.4%	39
62040406	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	21
62040407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.8%	
62040499	Of Others		1.8%	
6205	Men's or boys' shirts			
620501	Of Cotton	Piece	2.2%	26
620502	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	12
620503	Of Man Made Fibres	Piece	2.9%	25
620504	Of Silk (other than containing Noil silk)	Piece	3%	162
620505	Of Wool	Piece	3.4%	206
620506	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
620507	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.2%	18
620599	Of Others	Piece	2.2%	26
6206	Women's or girls' blouses, shirts and shirt-blouses			
620601	Of Cotton	Piece	2.2%	23
620602	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	21
620603	Of Man Made Fibres	Piece	2.9%	25
620604	Of Silk (other than containing Noil silk)	Piece	3%	162
620605	Of Wool	Piece	3.4%	206
620606	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
620607	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.2%	18
620699	Of Others	Piece	2.2%	22
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bath-robos, dressing gowns and similar articles			
620701	Dressing gowns, bathrobes, pyjamas, nightshirts and similar articles			
62070101	Of Cotton	Piece	2.4%	16
62070102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	21

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

62070103	Of Man Made Fibres	Piece	2.9%	29
62070104	Of Silk (other than containing Noil silk)	Piece	3%	48
62070105	Of Wool	Piece	3.4%	46
62070106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	38
62070107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.4%	20
62070199	Of Others	Piece	2.4%	11
620702	Singlets and other vests, underpants, briefs and similar articles			
62070201	Of Cotton	Piece	2.1%	4
62070202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	5.8
62070203	Of Man Made Fibres	Piece	2.9%	10
62070204	Of Silk (other than containing Noil silk)	Piece	3%	33
62070205	Of Wool	Piece	3.4%	6.8
62070206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	5.9
62070207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	2.4
62070299	Of Others	Piece	2.1%	3.6
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles			
620801	Dressing gowns, bathrobes, pyjamas, negliges, nightdresses (including nightshirts) and similar articles			
62080101	Of Cotton	Piece	2.4%	16
62080102	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	21
62080103	Of Man Made Fibres	Piece	2.9%	29
62080104	Of Silk (other than containing Noil silk)	Piece	3%	48
62080105	Of Wool	Piece	3.4%	46
62080106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	38
62080107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.4%	20
62080199	Of Others	Piece	2.4%	11

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

620802	Singlets and other vests, slips, petticoats, briefs, panties and similar articles			
62080201	Of Cotton	Piece	2.1%	4
62080202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	5.8
62080203	Of Man Made Fibres	Piece	2.9%	10
62080204	Of Silk (other than containing Noil silk)	Piece	3%	33
62080205	Of Wool	Piece	3.4%	6.8
62080206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	5.9
62080207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	2.4
62080299	Of Others	Piece	2.1%	3.6
6209	Babies' garments and clothing accessories			
620901	Of Cotton	Piece	2.1%	13
620902	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	6
620903	Of Man Made Fibres	Piece	2.9%	15
620904	Of Silk (other than containing Noil silk)	Piece	3%	31
620905	Of Wool	Piece	3.4%	12
620906	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	14
620907	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	9
620999	Of Others	Piece	2.1%	11
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907			
621001	Of Cotton	Piece	2.1%	12
621002	Of Blend containing Cotton and Man Made Fibre	Piece	3.5%	16
621003	Of Man Made Fibres	Piece	3%	15
621004	Of Silk (other than containing Noil silk)	Piece	3%	85
621005	Of Wool	Piece	3.4%	36
621006	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	20
621099	Of Others	Piece	2.1%	9
6211	Track suits, ski suits and swimwear; other garments			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

621101	Women's or girls' blouses, shirts and shirt-blouses, with tightening at the bottom			
62110101	Of Cotton	Piece	2.2%	23
62110102	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	21
62110103	Of Man Made Fibres	Piece	2.9%	25
62110104	Of Silk (other than containing Noil silk)	Piece	3%	162
62110105	Of Wool	Piece	3.4%	206
62110106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
62110107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.2%	18
62110199	Of Others	Piece	2.2%	22
621102	Women's or girls' tops/cami			
62110201	Of Cotton	Piece	2.2%	23
62110202	Of Blend containing Cotton and Man Made Fibre	Piece	2.5%	21
62110203	Of Man Made Fibres	Piece	2.9%	25
62110204	Of Silk (other than containing Noil silk)	Piece	3%	162
62110205	Of Wool	Piece	3.4%	206
62110206	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	81
62110207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.2%	18
62110299	Of Others	Piece	2.2%	22
621103	Other jackets not covered under heading 6203 or 6204			
62110301	Of Cotton	Piece	2.4%	59
62110302	Of Blend containing Cotton and Man Made Fibre	Piece	2.6%	32
62110303	Of Man Made Fibres	Piece	2.8%	92
62110304	Of Silk (other than containing Noil silk)	Piece	3%	223
62110305	Of Wool	Piece	4.1%	131
62110306	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	95
62110399	Of Others	Piece	2.4%	31
621104	Protective industrial wear			
62110401	Protective industrial wear overall/coverall made of cotton		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

62110402	Other protective industrial wear made of cotton		1.8%	
62110403	Protective industrial wear overall/coverall made of Aramid fibre or Modacrylic fibre		1.8%	
62110404	Other protective industrial wear made of Aramid fibre		1.8%	
62110405	Protective industrial wear overall/coverall made of Modacrylic fibre		1.8%	
62110406	Other protective industrial wear made of Modacrylic fibre		1.8%	
62110499	Other protective industrial wear		1.8%	
621105	Kurta and Salwar/ Salwar suits/ salwar-kameez/ churidar-kameez, with or without dupatta			
62110501	Of Cotton	Piece	2.3%	27
62110502	Of Blend containing Cotton and Man Made Fibre	Piece	2.8%	28
62110503	Of Man Made Fibres	Piece	3.4%	97
62110504	Of Silk (other than containing Noil silk)	Piece	3%	295
62110505	Of Wool	Piece	3.4%	59
62110506	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	26
62110599	Of Others	Piece	2.3%	52
621106	Others			
62110601	Of Cotton	Piece	2.1%	12
62110602	Of Blend containing Cotton and Man Made Fibre	Piece	3.5%	16
62110603	Of Man Made Fibres	Piece	3%	15
62110604	Of Silk (other than containing Noil silk)	Piece	3%	85
62110605	Of Wool	Piece	3.4%	36
62110606	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	20
62110699	Of Others	Piece	2.1%	13
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted			
621201	Of Cotton	Kg	2.1%	5
621202	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
621203	Of Man Made Fibres	Kg	3%	36

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

621204	Of Silk (other than containing Noil silk)	Kg	3%	201
621205	Of Wool	Kg	3.4%	46
621206	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
621299	Of Others	Kg	2.1%	10
6213	Handkerchiefs			
621301	Of Cotton	Kg	2.1%	5
621302	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
621303	Of Man Made Fibres	Kg	3%	36
621304	Of Silk (other than containing Noil silk)	Kg	3%	201
621305	Of Wool	Kg	3.4%	46
621306	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
621399	Of Others	Kg	2.1%	10
6214	Shawls, scarves, mufflers, mantillas, veils and the like			
621401	Shawls, scarves, mufflers, stoles, mantillas and veils			
62140101	Of Cotton	Piece	2.1%	12
62140102	Of Blend containing Cotton and Man Made Fibre	Piece	2.4%	10
62140103	Of Man Made Fibres	Piece	2.7%	12
62140104	Of Silk (other than containing Noil silk)	Piece	3.9%	46
62140105	Of Wool	Piece	3.4%	37
62140106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	33
62140199	Of Others	Piece	2.1%	18
621402	Others			
62140201	Of Cotton	Kg	2.1%	5
62140202	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
62140203	Of Man Made Fibres	Kg	3%	36
62140204	Of Silk (other than containing Noil silk)	Kg	3%	201
62140205	Of Wool	Kg	3.4%	46
62140206	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
62140299	Of Others	Kg	2.1%	10
6215	Ties, bow ties and cravats			
621501	Of Cotton	Kg	2.1%	5

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

621502	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
621503	Of Man Made Fibres	Kg	3%	36
621504	Of Silk (other than containing Noil silk)	Kg	3%	201
621505	Of Wool	Kg	3.4%	46
621506	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
621599	Of Others	Kg	2.1%	10
6216	Gloves, mittens and mitts			
621601	Of Cotton	Kg	2.1%	5
621602	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
621603	Of Man Made Fibres	Kg	3%	36
621604	Of Silk (other than containing Noil silk)	Kg	3%	201
621605	Of Wool	Kg	3.4%	46
621606	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	2.8%	7
621699	Of Others	Kg	2.1%	10
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212			
621701	Of Cotton	Kg	2.1%	5
621702	Of Blend containing Cotton and Man Made Fibre	Kg	3.5%	32
621703	Of Man Made Fibres	Kg	3%	36
621704	Of Silk (other than containing Noil silk)	Kg	3%	201
621705	Of Wool	Kg	3.4%	46
621706	Of Blend containing Wool and Man Made Fibre	Kg	3.7%	49
621799	Of Others	Kg	2.1%	10
CHAPTER – 63				
OTHER MADE UP TEXTILES ARTICLES; SETS;				
WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
6301	Blankets and traveling rugs			
630101	Of Cotton	Kg	2.8%	23
630102	Of Blend containing Cotton and Man Made Fibre	Kg	2.5%	6
630103	Of Man Made Fibres	Kg	2.3%	9

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)

630104	Of Blend containing wool and acrylic	Kg	2.7%	35
630199	Of others		1.5%	
6302	Bed linen, table linen, toilet linen and kitchen linen			
630201	Of Cotton	Kg	2.8%	35
630202	Of Blend containing Cotton and Man Made Fibre	Kg	2.7%	19
630203	Of Man Made Fibres	Kg	2.6%	31
630204	Of Silk (other than containing Noil silk)	Kg	3.5%	428
630299	Of Others		1.5%	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances			
630301	Of Cotton	Kg	2.6%	35
630302	Of Blend containing Cotton and Man Made Fibre	Kg	2.4%	19
630303	Of Man Made Fibres	Kg	2.3%	23
630304	Of Silk (other than containing Noil silk)	Kg	3.5%	428
630399	Of Others		1.5%	
6304	Other furnishing articles, excluding those of heading 9404			
630401	Of Cotton	Kg	2.6%	35
630402	Of Blend containing Cotton and Man Made Fibre	Kg	2.4%	19
630403	Of Man Made Fibres	Kg	2.3%	23
630404	Of Silk (other than containing Noil silk)	Kg	3.5%	428
630499	Of Others		1.5%	
6305	Sacks and bags, of a kind used for the packing of goods			
630501	Flexible Intermediate Bulk Containers (FIBC)		1.5%	
630502	Sacks and bags made of jute including hessian bags, sacking bags, jute soil savers etc		1.5%	
630599	Others		1.5%	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods		1.5%	
6307	Other made up articles, including dress patterns			
630701	Fabric Swatches			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
63070101	Of Cotton	Kg	2.6%	35
63070102	Of Blend containing Cotton and Man Made Fibre	Kg	2.4%	19
63070103	Of Man Made Fibres	Kg	2.3%	23
63070199	Of Others		1.5%	
630702	Others (excluding fabric swatches)			
63070201	Of Cotton	Kg	2.6%	35
63070202	Of Blend containing Cotton and Man Made Fibre	Kg	2.4%	19
63070203	Of Man Made Fibres	Kg	2.3%	23
63070204	Of Silk (other than containing Noil silk)	Kg	3.5%	428
63070299	Of Others		1.5%	
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			
630801	Of Cotton	Kg	2.6%	35
630802	Of Blend containing Cotton and Man Made Fibre	Kg	2.4%	19
630803	Of Man Made Fibres	Kg	2.3%	23
630804	Of Silk (other than containing Noil silk)	Kg	3.5%	428
630899	Of Others		1.5%	
6309	Worn clothing and other worn articles		NIL	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials		NIL	
CHAPTER – 64				
FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES				
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		1.5%	
6402	Other footwear with outer soles and uppers of rubber or plastics			