

Central Excise Tariff Act, 1985

Chapter 50 - Silk

CHAPTER 50

SILK

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5001 00 00		SILK-WORM COCOONS SUITABLE FOR REELING	KG.	NIL
5002		RAW SILK (NOT THROWN)		
5002 00	-	Raw silk (not thrown) :		
5002 00 10	---	Mulberry raw silk	kg.	Nil
5002 00 20	---	Mulberry dupion silk	kg.	Nil
5002 00 30	---	Non-mulberry silk	kg.	Nil
5003		SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)		
¹ [5003 00	-	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock):		
5003 00 10	---	Mulberry silk waste	kg.	Nil
5003 00 20	---	Tussar silk waste	kg.	Nil
5003 00 30	---	Eri waste	kg.	Nil
5003 00 40	---	Munga waste	kg.	Nil
5003 00 90	---	Other	kg.	Nil";]
5004		SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE		² [³ [10%]]
5004 00		Silk yarn (other than yarn spun from silk waste) not put up for retail sale :		
5004 00 10	---	100% mulberry dupion silk yarn		
5004 00 90		Other	kg.	
5005	---	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE		² [³ [10%]]
5005 00	-	Yarn spun from silk waste, not put up for retail sale:		
	---	Containing 85% or more by weight of silk waste:		
5005 00 11	----	Other than noil silk		
5005 00 12	----	From noil silk	kg.	
	---	Containing less than 85% by weight of silk :	kg.	
5005 00 21	----	Other than noil silk		
5005 00 22	----	From noil silk	kg.	
5006		SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	kg.	² [³ [10%]]
5006 00	-	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut:		
	---	Silk yarn:		
5006 00 11	----	Silk embroidery thread	kg.	8%
5006 00 19	----	Other	kg.	8%
	---	Yarn spun from silk waste containing 85% or more by weight of silk :		
5006 00 21	----	Silk embroidery thread	kg.	8%
5006 00 29	----	Other	kg.	8%
	---	Yarn spun from silk waste containing 85% or less by weight of silk :		
5006 00 31	----	Spun from silk waste other than noil silk	kg.	² [8%]
5006 00 32	----	Yarn spun from noil silk	kg.	

				2[8%]
5006 00 33	----	Silk embroidery thread	kg.	2[8%]
5006 00 39	----	Other	kg.	2[8%]
5006 00 90	----	Other	kg.	8%
5007		WOVEN FABRICS OF SILK OR OF SILK WASTE		2[3[10%]]
5007 10 00	-	Fabrics of noil silk	m2	
5007 20	-	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:		
5007 20 10	---	Sarees	m2	
5007 20 90	---	Other	m2	
5[5007 90	-	Other		
5007 90 10	---	Of Handloom woven	M2	10%
5007 90 90	---	Other fabrics	M2	10%]

1. The following shall be substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior it read as under:-

"5003 10	-	Not carded or combed :		
5003 10 10	---	Mulberry silk waste	kg.	Nil
5003 10 20	---	Tussar waste	kg.	Nil
5003 10 90	---	Other	kg.	Nil
5003 90	-	Other :		
5003 90 10	---	Mulberry silk waste	kg.	Nil
5003 90 20	---	Tussar waste	kg.	Nil
5003 90 30	---	Eri waste	kg.	Nil
5003 90 40	---	Munga waste	kg.	Nil
5003 90 90	---	Other	kg.	Nil"

2. Substituted for "16%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.

3. Substituted by the Finance Act, 2010 for the following: "8%".

4. Substituted by Notification No. 23/2010-(N.T) dated 20.05.2010 for the following :-

"5007 90 00	-	Other fabrics	m2	"
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5. Inserted by Notification No. 23/2010-(N.T) dated 20.05.2010.