

Central Excise Tariff Act, 1985

Chapter 51 - Wool, Fine or Coarse Animal Hair; Horsehair Yarn and Woven Fabric

CHAPTER 51

WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC

NOTES

1. Throughout this Schedule :

(a) "wool" means the natural fibre grown by sheep or lambs;

(b) "fine animal hair" means the hair of alpaca, llama, vicuna, ¹ [camel (including dromedary)], yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 0502) and horsehair (²[heading 0511]).

2. In relation to the products of headings 5105, 5106, 5107, 5108, 5109, 5110, 5111, 5112 and 5113 and the entries relating thereto, the expressions 'wool', 'fine animal hair', and 'coarse animal hair' shall include respective waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.

3. In relation to products falling under heading 5106 or 5107 or 5108 or ³ 5109 or 5110, dyeing, printing, bleaching, merchandising, twisting, texturising, doubling, multiple-folding, cabling, any other like process, any combination of these processes and the conversion of any form of any of the said product into another form of such product, shall amount to 'manufacture'.

4. In relation to the products of headings 5111, 5112 and 5113 milling, raising, blowing, tentering, dyeing or any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit
(1)		(2)	(3)
5101		WOOL, NOT CARDED OR COMBED	
	-	Greasy, including fleece-washed wool :	
5101 11 00	--	Shorn wool	kg.
5101 19 00	--	Other	kg.
	-	Degreased, not carbonised	
5101 21 00	--	Shorn wool	kg.
5101 29 00	--	Other	kg.

5101 30 00	-	Carbonised	kg.
5102		FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED	
	-	Fine animal hair :	
5102 11	--	Of Kashmir (cashmere) goats :	
5102 11 10	---	Marine Angora	kg.
5102 11 90	---	Other	kg.
5102 19	--	Other :	
5102 19 10	---	Marine Angora	kg.
5102 19 90	---	Other	kg.
5102 20	-	Coarse animal hair :	
5102 20 10	---	Goat hair (other than Angora)	kg.
5102 20 90	---	Other (excluding pig and boar bristles)	kg.
5103		WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK	
5103 10	-	Noils of wool or of ?ne animal hair :	
5103 10 10	---	Noils of wool	kg.
5103 10 90	---	Other	kg.
5103 20	-	Other waste of wool or of ?ne animal hair :	
5103 20 10	---	Waste of sheep's and lamb's wool	kg.
5103 20 20	---	Yarn waste	kg.
5103 20 90	---	Other	kg.
5103 30 00	-	Waste of coarse animal hair	kg.
5104		GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	
5104 00	-	Garnetted stock of wool or of fine or coarse animal hair :	
5104 00 10	---	Shoddy wool	kg.
5104 00 90	---	Other	kg.
5105		WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS)	Kg.
5105 10 00	-	Carded wool	
	-	Wool tops and other combed wool :	
5105 21 00	--	Combed wool in fragments	
5105 29	--	Other :	
5105 29 10	---	Wool tops	
5105 29 90	---	Other	
	-	Fine animal hair, carded or combed:	
5105 31 00	--	Of Kashmir (cashmere) goats	
5105 39 00		Other	
5105 40 00	-	Coarse animal hair, carded or combed	
5106		YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE	

5106 10	-	Containing 85% or more by weight of wool :	
5106 10 10	---	Shoddy woollen yarn	kg.
5106 10 20	---	Munga woollen yarn	kg.
5106 10 90	---	Other	kg.
5106 20	-	Containing less than 85% by weight of wool :	
5106 20 10	---	Shoddy woollen yarn	kg.
5106 20 20	---	Munga woollen yarn	kg.
5106 20 90	---	Other	kg.
5107		YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE	
5107 10	-	Containing 85% or more by weight of wool :	
5107 10 10	---	Worsted hosiery yarn	kg.
5107 10 20	---	Worsted knitted yarn	kg.
5107 10 30	---	Worsted weaving yarn	Kg.
5107 10 40	---	Woollen carpet yarn	kg.
5107 10 90	---	Other	kg.
5107 20	-	Containing less than 85% by weight of wool :	
5107 20 10	---	Worsted hosiery yarn	kg.
5107 20 20	---	Worsted knitted yarn	Kg.
5107 20 30	---	Worsted weaving yarn	kg.
5107 20 40	---	Woollen carpet yarn	kg.
5107 20 90	---	Other	kg.
5108		YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE	
5108 10 00	-	Carded	Kg.
5108 20 00	-	Combed	Kg.
5109		YARN OF WOOL OR FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE	
5109 10	-	Containing 85% or more by weight of wool or of ?ne animal hair :	
5109 10 10		Hosiery wool	Kg.
5109 10 90		Other	kg.
5109 90 00	-	Other	kg.
5110		YARN OF COARSE ANIMAL HAIR OR OF HORSE-HAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	
5110 00	-	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale :	
5110 00 10	---	Put up for retail sale	kg.
5110 00 20	---	Other	Kg.
5111		WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR	
	-	Containing 85% or more by weight of wool or of ?ne animal hair :	
5111 11	--	Of a weight not exceeding 300 g/ m2 :	

5111 11 10	---	Unbleached	m2
5111 11 20	---	Bleached	m2
5111 11 30	---	Dyed	m2
5111 11 40	---	Printed	m2
5111 11 90	---	Other	m2
5111 19	--	Other :	
5111 19 10	---	Unbleached	M2
5111 19 20	---	Bleached	m2
5111 19 30	---	Dyed	m2
5111 19 40	---	Printed	m2
5111 19 90	---	Other	m2
5111 20	-	Other, mixed mainly or solely with man-made ?laments :	
5111 20 10	---	Unbleached	M2
5111 20 20	---	Bleached	M2
5111 20 30	---	Dyed	M2
5111 20 40	---	Printed	M2
5111 20 90	---	Other	m2
5111 30	-	Other, mixed mainly or solely with man-made staple ?bres :	
5111 30 10	---	Unbleached	M2
5111 30 20	---	Bleached	m2
5111 30 30	---	Dyed	m2
5111 30 40	---	Printed	m2
5111 30 90	---	Other	m2
5111 90	-	Other :	
5111 90 10	---	Unbleached	m2
5111 90 20	---	Bleached	m2
5111 90 30	---	Dyed	m2
5111 90 40	---	Printed	m2
5111 90 90	---	Other	m2
5112		WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR	
	-	Containing 85% or more by weight of wool or of ?ne animal hair:	
5112 11	--	Of a weight not exceeding 200 g/m2 :	
5112 11 10	---	Unbleached	m2
5112 11 20	---	Bleached	m2
5112 11 30	---	Dyed	m2
5112 11 40	---	Printed	m2
5112 11 90	---	Other	m2
5112 19	--	Other :	

5112 19 10	---	Unbleached	m2
5112 19 20	---	Bleached	m2
5112 19 30	---	Dyed	m2
5112 19 40	---	Printed	m2
5112 19 90	---	Other	m2
5112 20	-	Other, mixed mainly or solely with man-made filaments:	
5112 20 10	---	Unbleached	m2
5112 20 20	---	Bleached	m2
5112 20 30	---	Dyed	m2
5112 20 40	---	Printed	m2
5112 20 90	---	Other	m2
5112 30	-	Other, mixed mainly or solely with man-made staple fibres:	
5112 30 10	---	Unbleached	m2
5112 30 20	---	Bleached	m2
5112 30 30	---	Dyed	m2
5112 30 40	---	Printed	m2
5112 30 90	---	Other	m2
5112 90	-	Other:	
5112 90 10	---	Unbleached	m2
5112 90 20	---	Bleached	m2
5112 90 30	---	Dyed	m2
5112 90 40	---	Printed	m2
6 [5112 90 50	---	Of Handloom	m2
5112 90 90	---	Other	m2
5113	-	Woven fabrics of coarse animal hair or of horse- hair	
5113 00	-	Woven fabrics of coarse animal hair or of horse-hair:	
5113 00 10	---	Unbleached	m2
5113 00 20	---	Bleached	m2
5113 00 30	---	Dyed	m2
5113 00 40	---	Printed	m2
5113 00 90	---	Other	m2

-
1. Substituted for the words "camel" by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007.
 2. Substituted for the words "heading 0503" by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007.
 3. Substituted for "5109" by the Finance Act, 2005.
 4. Substituted for "16%" by the sixth schedule of the Finance Act, 2006,w.e.f. 18.04.2006.
 5. Substituted by the Finance Act, 2010 for the following : "8%"
 6. Inserted by Notification No. 23/2010-(N.T) dated 20.05.2010.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com