

Central Excise Tariff Act, 1985**Chapter 52 - Cotton****CHAPTER 52****COTTON****¹NOTES]**

1. For the purposes of sub-headings 5209 42 and 5211 42, the expression "denim" means fabrics of yarns of different colours, of 3 - thread or 4 - thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed, grey or coloured a lighter shade of the colour of the warp yarns.
2. In relation to products of headings 5204,²5205, 5206 and 5207 the process of dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling or any other process or any one or more of these processes, or the conversion of any form the said products into another form of such products shall amount to 'manufacture'.
3. In relation to products of headings 5203, 5204, 5205, 5206, 5207, 5208, 5209, 5210, 5211 and 5212 and the entries relating thereto, the expression "cotton" shall include waste and garnetted stock after they have been carded, combed or otherwise processed for spinning.
4. In relation to products falling under heading³5208 or 5209 or 5210 or 5211 or 5212, includes bleaching, mercerising, dyeing, printing, water-proofing, shrink-proofing, organdie processing and any other like process or any combination of such processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5201		COTTON, NOT CARDED OR COMBED		
5201 00	-	Cotton, not carded or combed :		
-	---	Indian cotton:		
5201 00 11 --	----	Bengal deshi	kg.	Nil
5201 00 12 --	----	Indian cotton of staple length 20.5 mm (25/32") and below (e.g., oomras, yellow picking, Assam comillas)	kg.	Nil
5201 00 13 --	----	Indian cotton of staple length exceeding 20.5mm (26/32") but not exceeding 24.5mm (30/32")	kg.	Nil
5201 00 14 --	----	Indian cotton of staple length over 24.5 mm (31/32") to 28 mm	kg.	Nil
5201 00 15 --	----	Indian cotton of staple length 28.5 mm (14/32") and above but below 34.5 mm	kg.	Nil
5201 00 19 --	----	Indian cotton of all staple length 34.5 mm and above (112/32")	kg.	Nil
5201 00 20 -	---	Cotton, other than Indian, of all staple length	kg.	Nil
5202		COTTON WASTE(INCLUDING YARN WASTE AND GARNETTED STOCK)		
5202 10 00	-	Yarn waste (including thread waste)	kg.	Nil

	-	Other :		
5202 91 00	--	Garnetted stock	kg.	Nil
5202 99 00	--	Other	kg.	Nil
5203 00 00		COTTON, CARDED OR COMBED	kg.	Nil
5204		COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE		
	-	Not put up for retail sale:		
5204 11	--	Containing 85% or more by weight of cotton:		
5204 11 10	---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	11 [10%]
5204 11 20	---	Cotton thread, darning	kg.	11 [10%]
5204 11 30	---	Embroidery cotton thread	kg.	11 [10%]
5204 11 40	---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	11 [10%]
5204 11 90	---	Other	kg.	11 [10%]
5204 19 00	--	Other	kg.	11 [10%]
5204 20	-	Put up for retail sale :		
5204 20 10	---	Cotton thread, sewing, containing any synthetic staple fibre	kg.	11 [10%]
5204 20 20	---	Cotton thread, darning	kg.	11 [10%]
5204 20 30	---	Embroidery cotton thread	kg.	11 [10%]
5204 20 40	---	Cotton sewing thread, not containing any synthetic staple fibre	kg.	11 [10%]
5204 20 90	---	Other	kg.	11 [10%]
5205		COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE		11 [11][10%]
	-	Single yarn, of uncombed fibres :		
5205 11	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :		
5205 11 10	---	Grey	kg.	11 [10%]
5205 11 20	---	Bleached	kg.	11 [10%]
5205 11 30	---	Dyed	kg.	11 [10%]

5205 11 90	---	Other	kg.	11 [10%]
5205 12	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :		
5205 12 10	---	Grey	kg.	11 [10%]%
5205 12 20	---	Bleached	kg.	11 [10%]
5205 12 30	---	Dyed	kg.	11 [10%]
5205 12 90	---	Other	kg.	11 [10%]
5205 13	--	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) :		
5205 13 10	---	Grey	kg.	11 [10%]
5205 13 20	---	Bleached	kg.	11 [10%]
5205 13 30	---	Dyed	kg.	11 [10%]
5205 13 90	---	Other	kg.	11 [10%]
5205 14	--	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) :		
5205 14 10	---	Grey	kg.	11 [10%]
5205 14 20	---	Bleached	kg.	11 [10%]
5205 14 30	---	Dyed	kg.	11 [10%]
5205 14 90	---	Other	kg.	11 [10%]
5205 15	--	Measuring less than 125 decitex (exceeding 80 metric number) :		
5205 15 10	---	Grey	kg.	11 [10%]
5205 15 20	---	Bleached	kg.	11 [10%]
5205 15 30	---	Dyed	kg.	11 [10%]
5205 15 90	---	Other	kg.	11 [10%]
	-	Single yarn of combed fibres :		
5205 21	--	Measuring 714.29 decitex or more (not exceeding 14 metric number) :		
5205	---	Grey	kg.	11 [10%]

21 10				
5205 21 20	---	Bleached	kg.	11 [10%]
5205 21 30	---	Dyed	kg.	11 [10%]
5205 21 90	---	Other	kg.	11 [10%]
5205 22	--	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) :		
5205 22 10	---	Grey	kg.	11 [10%]
5205 22 20	---	Bleached	kg.	11 [10%]
5205 22 90	---	Other	kg.	11 [10%]
5205 23	--	Measuring less than 232.56decitex but not less than 192.31decitex (exceeding 43 metric number but not exceeding 52 metric number):		
5205 23 10	---	Grey	kg.	11 [10%]
5205 23 20	---	Bleached	kg.	11 [10%]
5205 23 90	---	Other	kg.	11 [10%]
5205 24	--	Measuring less than 192.31decitex but not less than 125decitex (exceeding 52 metric number but not exceeding 80 metric number):		
5205 24 10	---	Grey	kg.	11 [10%]
5205 24 20	---	Bleached	kg.	11 [10%]
5205 24 90	---	Other	kg.	11 [10%]
5205 26	--	Measuring less than 125decitex but not less than 106.38decitex (exceeding 80 metric number but not exceeding 94 metric number):		
5205 26 10	---	Dyed	kg.	11 [10%]
5205 26 20	---	Bleached	kg.	11 [10%]
5205 26 90	---	Other	kg.	11 [10%]
5205 27	--	Measuring less than 106.38decitex but not less than 83.33decitex (exceeding 94 metric number but not exceeding 120 metric number):		
5205 27 10	---	Dyed	kg.	11 [10%]
5205 27 20	---	Bleached	kg.	11 [10%]

5205 27 90	---	Other	kg.	11 [10%]
5205 28	--	Measuring less than 83.33decitex (exceeding 120metric number):		
5205 28 10	---	Dyed	kg.	11 [10%]
5205 28 20	---	Bleached	kg.	11 [10%]
5205 28 90	---	Other	kg.	11 [10%]
	-	Multiple (folded) or cabled yarn, of uncombed fibres:		
5205 31	--	Measuring per single yarn 714.29decitex or more (not exceeding 14metric number per single yarn):		
5205 31 10	---	Grey	kg.	11 [10%]
5205 31 20	---	Bleached	kg.	11 [10%]
5205 31 30	---	Dyed	kg.	11 [10%]
5205 31 90	---	Other	kg.	11 [10%]
5205 32	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56decitex (exceeding 14metric number but not exceeding 43metric number per single yarn):		
5205 32 10	---	Grey	kg.	11 [10%]
5205 32 20	---	Bleached	kg.	11 [10%]
5205 32 90	---	Other	kg.	11 [10%]
5205 33	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31decitex (exceeding 43metric number but not exceeding 52 metric number per single yarn):		
5205 33 10	---	Grey	kg.	11 [10%]
5205 33 20	---	Bleached	kg.	11 [10%]
5205 33 30	---	Dyed	kg.	11 [10%]
5205 33 90	---	Other	kg.	11 [10%]
5205 34	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80metric number per single yarn):		
5205	---	Grey	kg.	11 [10%]

34 10				
5205 34 20	---	Bleached	kg.	11 [10%]
5205 34 30	---	Dyed	kg.	11 [10%]
5205 34 90	---	Other	kg.	11 [10%]
5205 35	--	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) :		
5205 35 10	---	Grey	kg.	11 [10%]
5205 35 90	---	Other	kg.	11 [10%]
	-	Multiple (folded) or cabled yarn, of combed fibres :		
5205 41	--	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) :		
5205 41 10	---	Grey	kg.	11 [10%]
5205 41 20	---	Bleached	kg.	11 [10%]
5205 41 30	---	Dyed	kg.	11 [10%]
5205 41 90	---	Other	kg.	11 [10%]
5205 42	--	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) :		
5205 42 10	---	Grey	kg.	11 [10%]
5205 42 90	---	Other	kg.	11 [10%]
5205 43	--	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) :		
5205 43 10	---	Grey	kg.	11 [10%]
5205 43 20	---	Bleached	kg.	11 [10%]
5205 43 90	---	Other	kg.	11 [10%]
5205 44	--	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) :		
5205 44 10	---	Grey	kg.	11 [10%]
5205 44 20	---	Bleached	kg.	11 [10%]

5205 44 90	---	Other	kg.	11 [10%]
5205 46	--	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) :		
5205 46 10	---	Grey	kg.	11 [10%]
5205 46 20	---	Bleached	kg.	11 [10%]
5205 46 30	---	Dyed	kg.	11 [10%]
5205 46 90	---	Other	kg.	11 [10%]
5205 47	--	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) :		
5205 47 10	---	Grey	kg.	11 [10%]
5205 47 20	---	Bleached	kg.	11 [10%]
5205 47 30	---	Dyed	kg.	11 [10%]
5205 47 90	---	Other	kg.	11 [10%]
5205 48	--	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) :		
5205 48 10	---	Grey	kg.	11 [10%]
5205 48 20	---	Bleached	kg.	11 [10%]
5205 48 30	---	Dyed	kg.	11 [10%]
5205 48 90	---	Other	kg.	11 [10%]
5206		COTTON YARN (OTHER THAN SEWING THREAD),CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, NOTPUT UP FOR RETAIL SALE		
		Single yarn, of uncombed fibres :		
5206 11 00		Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	11 [10%]
5206 12 00		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	11 [10%]
5206 13 00		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	11 [10%]
5206		Measuring less than 192.31 decitex but not less	kg.	11 [10%]

14 00		than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)		
5206 15 00		Measuring less than 125 decitex (exceeding 80 metric number)	kg.	11 [10%]
		Single yarn of combed fibres :		
5206 21 00		Measuring 714.29 decitex or more (not exceeding 14 metric number)	kg.	11 [10%]
5206 22 00		Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	kg.	11 [10%]
5206 23 00		Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	kg.	11 [10%]
5206 24 00		Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	kg.	11 [10%]
5206 25 00		Measuring less than 125 decitex (exceeding 80 metric number)	kg.	11 [10%]
		Multiple (folded) or cabled yarn, of uncombed fibres :		
5206 31 00		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	11 [10%]
5206 32 00		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	11 [10%]
5206 33 00		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	11 [10%]
5206 34 00		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	11 [10%]
5206 35 00		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	11 [10%]
		Multiple (folded) or cabled yarn, of combed fibres :		
5206 41 00		Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	kg.	11 [10%]
5206 42 00		Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	kg.	11 [10%]
5206 43 00		Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	kg.	11 [10%]
5206 44 00		Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	kg.	11 [10%]

5206 45 00		Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	kg.	11 [10%]
5207		COTTON YARN (OTHER THAN SEWING THREAD) PUT UP FOR RETAIL SALE		
5207 10 00		Containing 85% or more by weight of cotton	kg.	11 [10%]
5207 90 00		Other	kg	11 [10%]
5208		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NOT MORE THAN 200 g/m2		
		Unbleached:		
5208 11		Plain weave, weighing not more than 100 g/m2 :		
5208 11 10		Dhoti	m2	11 [10%]
5208 11 20		Saree	m2	11 [10%]
5208 11 30		Shirting fabrics	m2	11 [10%]
5208 11 40		Casement	m2	11 [10%]
5208 11 90		Other	m2	11 [10%]
5208 12		Plain weave, weighing more than 100 g/m2 :		
5208 12 10		Dhoti	m2	11 [10%]
5208 12 20		Saree	m2	11 [10%]
5208 12 30		Shirting fabrics	m2	11 [10%]
5208 12 40		Casement	m2	11 [10%]
5208 12 50		Sheeting (takia, leopard fabrics, other than furnishing fabrics)	m2	11 [10%]
5208 12 60		Voils	m2	11 [10%]
5208 12 90		Other	m2	11 [10%]
5208 13		3-thread or 4-thread twill, including cross twill :		
5208 13 10		Shirting fabrics	m2	11 [10%]
5208 13 20		Dobby fabrics	m2	11 [10%]
5208 13 90		Other	m2	11 [10%]
5208		Other fabrics :	m2	11 [10%]

5208 19		Other fabrics :	m2	11[10%]
5208 19 10		Dedsuti, dosuti fabrics	m2	11[10%]
5208 19 90		Other	m2	11[10%]
		Bleached :		
5208 21		Plain weave, weighing not more than 100 g/m2 :		
5208 21 10		Dhoti	m2	11[10%]
5208 21 20		Saree	m2	11[10%]
5208 21 30		Casement	m2	11[10%]
5208 21 40		Shirting fabrics	m2	11[10%]
5208 21 50		Cambrics (including madapollam and jaconet)	m2	11[10%]
5208 21 60		Mulls (including limbric and willaya)	m2	11[10%]
5208 21 70		Muslin (including lawn, mulmul and organdi)	m2	11[10%]
5208 21 80		Voils (excluding leno fabrics)	m2	11[10%]
5208 21 90		Other	m2	11[10%]
5208 22		Plain weave, weighing more than 100 g/m2 :	m2	11[10%]
5208 22 10		Dhoti	m2	11[10%]
5208 22 20	---	Saree	m2	11[10%]
5208 22 30	---	Shirting fabrics	m2	11[10%]
5208 22 40	---	Casement	m2	11[10%]
5208 22 50	---	Cambrics (including madapollam and jaconet)	m2	11[10%]
5208 22 60	---	Long cloth (including calico)	m2	11[10%]
5208 22 70	---	Sheeting (takia and the like)	m2	11[10%]
5208 22 80	---	Voils (excluding leno fabrics)	m2	11[10%]
5208 22 90	---	Other	m2	11[10%]
5208 23	--	3-thread or 4-thread twill, including cross twill :		

5208 23 10	---	Shirting fabrics	m2	11 [10%]
5208 23 20	---	Parmatta fabrics (including ilesia, pocketing, Italian twill)	m2	11 [10%]
5208 23 30	---	Shirting fabrics	m2	11 [10%]
5208 23 90	---	Other	m2	11 [10%]
5208 29	--	Other fabrics :		
5208 29 10	---	Dhoti and saree, zari bordered	m2	11 [10%]
5208 29 20	---	Dedsuti, dosuti fabrics, ceretonnos and osamburge	m2	11 [10%]
5208 29 90	---	Other	m2	11 [10%]
	-	Dyed :		
5208 31	--	Plain weave, weighing not more than 100 g/m2 :		
5208 31 10	---	Lungi	m2	11 [10%]
		12 [Sarees		
5208 31 21	---	Of Handloom	M2	10%
5208 31 29	---	Other	M2	10%]
5208 31 30	---	Shirting fabrics	m2	11 [10%]
5208 31 40	---	Casement	m2	11 [10%]
5208 31 50	---	Cambrics (including madapollam and jaconet)	m2	11 [10%]
5208 31 60	---	Mull (including limbric and willaya)	m2	11 [10%]
5208 31 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m2	11 [10%]
5208 31 80	---	Voils (excluding leno fabrics)	m2	11 [10%]
5208 31 90	---	Other	m2	11 [10%]
5208 32	--	Plain weave, weighing more than 100 g/m2 :		
5208 32 10	---	Lungi	m2	11 [10%]
5208 32 20	---	Saree	m2	11 [10%]
5208 32 30	---	Shirting fabrics	m2	11 [10%]

5208 32 40	---	Casement	m2	11 [10%]
5208 32 50	---	Bed ticking, domestic	m2	11 [10%]
5208 32 60	---	Cambrics (including madapollam and jaconet), longcloth (including calico) and voils (excluding leno fabrics)	m2	11 [10%]
5208 32 70	---	Coating (including suiting)	m2	11 [10%]
5208 32 80	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5208 32 90	---	Other	m2	11 [10%]
5208 33	--	3-thread or 4-thread twill, including cross twill :		
5208 33 10	---	Shirting fabrics	m2	11 [10%]
5208 33 20	---	Coating (including suiting)	m2	11 [10%]
5208 33 30	---	Shirting (including mazri)	m2	11 [10%]
5208 33 90	---	Other	m2	11 [10%]
5208 39	--	Other fabrics :		
5208 39 10	---	Zari bordered sarees	m2	11 [10%]
5208 39 90	---	Other	m2	11 [10%]
	-	Of yarn of different colours :		
5208 41	--	Plain weave, weighing not more than 100 g/m2 :		
5208 41 10	---	Bleeding Madras	m2	11 [10%]
	13 ---	Sarees		
5208 41 21	---	Of Handloom	M2	10%
5208 41 29	---	Other	M2	10%
5208 41 30	---	Shirting fabrics	m2	11 [10%]
5208 41 40	---	Bed ticking, domestic	m2	11 [10%]
5208 41 50	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5208 41 90	---	Other	m2	11 [10%]
5208 42	--	Plain weave, weighing more than 100 g/m2 :		

5208 42 10	---	Bleeding Madras	m2	11 [10%]
5208 42 20	---	Saree	m2	11 [10%]
5208 42 30	---	Shirting fabrics	m2	11 [10%]
5208 42 40	---	Casement	m2	11 [10%]
5208 42 50	---	Bed ticking, domestic	m2	11 [10%]
5208 42 60	---	Furnishing fabrics, other than pile and chenille fabric	m2	11 [10%]
5208 42 90	---	Other	m2	11 [10%]
5208 43	--	3-thread or 4-thread twill, including cross twill :		
5208 43 10	---	Bleeding Madras	m2	11 [10%]
5208 43 20	---	Shirting fabrics	m2	11 [10%]
5208 43 30	---	Bed ticking, damask	m2	11 [10%]
5208 43 40	---	Flannelette	m2	11 [10%]
5208 43 90	---	Other	m2	11 [10%]
5208 49	--	Other fabrics :		
5208 49 10	---	Zari bordered sarees	m2	11 [10%]
	14 [---	Real Madras handkerchiefs		
5208 49 21	----	Of Handloom	M2	10%
5208 49 29	5208 49 29	Other		10%]
5208 49 90	---	Other	m2	11 [10%]
	-	Printed :		
5208 51	--	Plain weave, weighing not more than 100 g/m2 :		
5208 51 10	---	Lungi	m2	11 [10%]
5208 51 20	---	Saree	m2	11 [10%]
5208 51 30	---	Shirting fabrics	m2	11 [10%]
5208	---	Casement	m2	11 [10%]

51 40				
5208 51 50	---	Cambrics (including madapollam and jaconet)	m2	11 [10%]
5208 51 60	---	Mull (including limbric and willaya)	m2	11 [10%]
5208 51 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m2	11 [10%]
5208 51 80	---	Voils (excluding leno fabrics)	m2	11 [10%]
5208 51 90	---	Other	m2	11 [10%]
5208 52	--	Plain weave, weighing more than 100 g/m2 :		
5208 52 10	---	Lungi	m2	11 [10%]
5208 52 20	---	Saree	m2	11 [10%]
5208 52 30	---	Shirting fabrics	m2	11 [10%]
5208 52 40	---	Casement	m2	11 [10%]
5208 52 50	---	Cambrics (including madapollam and jaconet)	m2	11 [10%]
5208 52 60	---	Mull (including limbric and willaya)	m2	11 [10%]
5208 52 70	---	Muslin (including lawn mulmul and organdi) of carded or combed yarn	m2	11 [10%]
5208 52 80	---	Voils (excluding leno fabrics)	M2	11 [10%]
5208 52 90	---	Other	M2	11 [10%]
5208 59	-	Other fabrics :	m2	8%
5208 59 10	---	Zeri bordered sarees	m2	8%
15 [5208 59 20	---	Sarees, Handloom	m2	10%]
5208 59 90	---	Other	m2	8%
5 [***]				
5209		WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 G/M 2		
	-	Unbleached :		
5209 11	--	Plain weave :		
	---	Handloom :		
5209	----	Dhoti	M2	11 [10%]

11 11				
5209 11 12	----	Saree	M2	11 [10%]
5209 11 13	----	Casement	M2	11 [10%]
5209 11 14	----	Sheeting (takia, leopard cloth and other than furnishing)	M2	11 [10%]
5209 11 19	----	Other	m2	11 [10%]
5209 11 90	---	Other	m2	11 [10%]
5209 12	--	3-thread or 4-thread twill, including cross twill:		
5209 12 10	---	Saree	m2	11 [10%]
5209 12 20	---	Shirting fabrics	m2	11 [10%]
5209 12 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5209 12 40	---	Seersucker	m2	11 [10%]
5209 12 50	---	Canvas, including duck-carded or combed yarn	m2	11 [10%]
5209 12 60	---	Flannelette	m2	11 [10%]
5209 12 70	---	Shetting (takia, leopard cloth)	m2	11 [10%]
5209 12 90	---	Other	m2	11 [10%]
5209 19 00	--	Other fabrics	m2	11 [10%]
	-	Bleached :		
5209 21	--	Plain weave :		
5209 21 10	---	Saree	m2	11 [10%]
5209 21 20	---	Shirting fabrics	m2	11 [10%]
5209 21 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5209 21 40	---	Seersucker	m2	11 [10%]
5209 21 50	---	Canvas (including duck) of carded or combed yarn	m2	11 [10%]
5209 21 60	---	Dhoti	m2	11 [10%]
5209 21 70	---	Flannellete	m2	11 [10%]
5209	---	Sheeting (takia, leopard cloth)	m2	11 [10%]

21 80				11[10%]
5209 21 90	---	Other	m2	11[10%]
5209 22	--	3-thread or 4-thread twill, including cross twill :		
5209 22 10	---	Shirting fabrics	m2	11[10%]
5209 22 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11[10%]
5209 22 30	---	Drill	m2	11[10%]
5209 22 90	---	Other	m2	11[10%]
5209 29	--	Other fabrics :		
5209 29 10	---	Dhoti and saree, zari bordered	m2	11[10%]
5209 29 20	---	Dedsuti, dosuti fabrics, ceretonnnes and osamburge	m2	11[10%]
5209 29 90	---	Other	m2	11[10%]
	-	Dyed :		
5209 31	--	Plain weave :		
5209 31 10	---	Lungi	m2	11[10%]
5209 31 20	---	Saree	m2	11[10%]
5209 31 30	---	Shirting fabrics	m2	11[10%]
5209 31 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11[10%]
5209 31 50	---	Seersucker	m2	11[10%]
5209 31 60	---	Bedticking, domestic (other than hand dyed)	m2	11[10%]
5209 31 70	---	Canvas (including duck), of carded or combed yarn	m2	11[10%]
5209 31 80	---	Flannellete	m2	11[10%]
5209 31 90	---	Other	m2	11[10%]
5209 32	--	3-thread or 4-thread twill, including cross twill :		
5209 32 10	---	Shirting fabrics	m2	11[10%]
5209 32 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11[10%]

5209 32 30	---	Drill	m2	11 [10%]
5209 32 90	---	Other	m2	11 [10%]
5209 39	--	Other fabrics :		
5209 39 10	---	Zari bordered sarees	m2	11 [10%]
5209 39 90	---	Other	m2	11 [10%]
	-	Of yarns of different colours :		
5209 41	--	Plain weave :		
5209 41 10	---	Bleeding Madras	m2	11 [10%]
5209 41 20	---	Saree	m2	11 [10%]
5209 41 30	---	Shirting fabrics	m2	11 [10%]
5209 41 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5209 41 50	---	Seersucker	m2	11 [10%]
5209 41 60	---	Bed ticking, domestic (other than hand dyed)	m2	11 [10%]
5209 41 70	---	Flannelette	m2	11 [10%]
5209 41 90	---	Other	m2	11 [10%]
5209 42 00	--	Denim	m2	11 [10%]
5209 43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill:		
5209 43 10	---	Bleeding Madras	m2	11 [10%]
5209 43 20	---	Shirting fabrics	m2	11 [10%]
5209 43 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5209 43 40	---	Coating (including suiting)	m2	11 [10%]
5209 43 90	---	Other	m2	11 [10%]
5209 49	--	Other fabrics:		
5209 49 10	---	Zari bordered sari	m2	11 [10%]
5209	---	Other	m2	11 [10%]

49 90				
	-	Printed:		
5209 51	--	Plain weave:		
	16 [---	Lungis		
5209 51 11	---	Of Handloom	M2	10%
5209 51 19	----	other	M2	10%]
5209 51 20	---	Saree	m2	11 [10%]
5209 51 30	---	Shirting fabrics	m2	11 [10%]
5209 51 40	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5209 51 50	---	Seersucker	m2	11 [10%]
5209 51 60	---	Bed ticking, domestic	m2	11 [10%]
5209 51 70	---	Flannelette	m2	11 [10%]
5209 51 90	---	Other	m2	11 [10%]
5209 52	--	3-thread or 4-thread twill, including cross twill:		
5209 52 10	---	Shirting fabrics	m2	11 [10%]
5209 52 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5209 52 90	---	Other	m2	11 [10%]
5209 59	--	Other fabrics:		
5209 59 10	---	Zari bordered saree	m2	11 [10%]
5209 59 90	---	Other	m2	11 [10%]
5210		WOVEN FABRICS OF COTTON, CONTAINING LESS THAN85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN200 G/M 2		
	-	Unbleached:		
5210 11	--	Plain weave:		
5210 11 10	---	Shirting fabrics	M2	11 [10%]
5210 11 20	---	Saree	M2	11 [10%]

5210 11 90	---	Other	M2	11 [10%]
7 [***]				
5210 19 00	--	Other fabrics	M2	11 [10%]
	-	Bleached:		
5210 21	--	Plain weave:		
5210 21 10	---	Shirting fabrics	M2	11 [10%]
5210 21 20	---	Poplin and broad fabrics	M2	11 [10%]
5210 21 30	---	Saree	M2	11 [10%]
5210 21 40	---	Shirting (including mazri)	M2	11 [10%]
5210 21 50	---	Voile	M2	11 [10%]
5210 21 90	---	Other	M2	11 [10%]
8 [***]				
5210 29	--	Other fabrics:		
5210 29 10	---	Dhoti and saree, zari bordered	M2	11 [10%]
5210 29 20	---	Dedsuti, dosuti, ceretonnnes and osamburge	m2	11 [10%]
5210 29 90		Other	m2	11 [10%]
	-	Dyed :		
5210 31	--	Plain weave :		
5210 31 10	---	Shirting fabrics	m2	11 [10%]
5210 31 20	---	Coating (including suitings)	m2	11 [10%]
5210 31 30	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5210 31 40	---	Poplin and broad fabrics	m2	11 [10%]
5210 31 50	---	Saree	m2	11 [10%]
5210 31 60	---	Voils	m2	11 [10%]
5210 31 90	---	Other	m2	11 [10%]
5210 32	--	3-thread or 4-thread twill, including cross twill :		

5210 32 10	---	Crepe fabrics including crepe checks	m2	11 [10%]
5210 32 20	---	Shirting fabrics	m2	11 [10%]
5210 32 30	---	Bed ticking, damask	m2	11 [10%]
5210 32 39	---	Other	m2	11 [10%]
5210 39	--	Other fabrics :		
5210 39 10	---	Zari bordered saree	m2	11 [10%]
5210 39 90	---	Other	m2	11 [10%]
	-	Of yarns of different colours :		
5210 41	--	Plain weave :		
5210 41 10	---	Bleeding Madras	m2	11 [10%]
5210 41 20	---	Crepe fabrics (excluding crepe checks)	m2	11 [10%]
5210 41 30	---	Shirting fabrics	m2	11 [10%]
5210 41 40	---	Suitings	m2	11 [10%]
5210 41 50	---	Poplin and broad fabrics	m2	11 [10%]
5210 41 60	---	Saree	m2	11 [10%]
5210 41 70	---	Voils	m2	11 [10%]
5210 41 90	---	Other	m2	11 [10%]
9 [***]				
5210 49	--	Other fabrics :		
5210 49 10	---	Zari bordered saree	m2	11 [10%]
5210 49 90	---	Other	m2	11 [10%]
	-	Printed :		
5210 51	--	Plain weave :		
5210 51 10	---	Shirting fabrics	m2	11 [10%]
5210 51 20	---	Casement	m2	11 [10%]
5210 51 30	---	Saree	m2	11 [10%]

51 30				
5210 51 40	---	Poplin and broad fabrics	m2	11 [10%]
5210 51 50	---	Voils	m2	11 [10%]
5210 51 90	---	Other	m2	11 [10%]
10 [***]				
5210 59	--	Other fabrics :		
5210 59 10	---	Zari bordered saree	m2	11 [10%]
5210 59 90	---	Other	m2	11 [10%]
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/M 2		
	-	Unbleached :		
5211 11	--	Plain weave :		
5211 11 10	---	Shirting fabrics	m2	11 [10%]
5211 11 20	---	Saree	m2	11 [10%]
5211 11 90	---	Other	m2	11 [10%]
5211 12	--	3-thread or 4-thread twill, including cross twill :		
5211 12 10	---	Shirting fabrics	m2	11 [10%]
5211 12 20	---	Twill, not elsewhere speci?ed (including gaberdine)	m2	11 [10%]
5211 12 30	---	Damask	m2	11 [10%]
5211 12 90	---	Other	m2	11 [10%]
6 [5211 19 00	--	Other fabrics	m2	11 [10%]
5211 20	-	Bleached:		
5211 20 10	---	Shirting fabrics	m2	11 [10%]
5211 20 20	---	Canvas (including duck) of carded or combed yarn	m2	11 [10%]
5211 20 30	---	Flannelette	m2	11 [10%]
5211 20 40	---	Saree	m2	11 [10%]

5211 20 50	---	Crepe fabrics including Crepe checks	m2	11 [10%]
5211 20 60	---	Twill fabrics	m2	11 [10%]
	---	Other:		
5211 20 91	----	Zari bordered sari	m2	11 [10%]
5211 20 92	----	Dedsuti, dosuti, ceretonnnes and osamburge	m2	11 [10%]
5211 20 99	----	Other	m2	11 [10%]
	-	Dyed :		
5211 31	--	Plain weave :		
5211 31 10	---	Shirting fabrics	m2	11 [10%]
5211 31 20	---	Canvas (including duck) of carded or combed yarn	m2	11 [10%]
5211 31 30	---	Coating (including suitings)	m2	11 [10%]
5211 31 40	---	Flannelette	m2	11 [10%]
5211 31 50	---	Saree	m2	11 [10%]
5211 31 90	---	Other	m2	11 [10%]
5211 32	--	3-thread or 4-thread twill, including cross twill :		
5211 32 10	---	Crepe fabrics including crepe checks	m2	11 [10%]
5211 32 20	---	Shirting fabrics	m2	11 [10%]
5211 32 30	---	Twill, not elsewhere speci?ed (including gaberdine)	m2	11 [10%]
5211 32 40	---	Trousers or pant fabrics (excluding jeans and crepe)	m2	11 [10%]
5211 32 90	---	Other	m2	11 [10%]
5211 39	--	Other fabrics :		
5211 39 10	---	Zari bordered sarees	m2	11 [10%]
5211 39 90	---	Other	m2	11 [10%]
	-	Of yarns of different colours :		
5211 41	--	Plain weave :		
5211	---	Bleeding Madras	m2	11 [10%]

41 10				
5211 41 20	---	Check shirting (excluding crepe checks)	m2	11 [10%]
5211 41 30	---	Shirting	m2	11 [10%]
5211 41 40	---	Suitings	m2	11 [10%]
5211 41 50	---	Flannelette	m2	11 [10%]
5211 41 60	---	Saree	m2	11 [10%]
5211 41 70	---	Parachute fabrics	m2	11 [10%]
5211 41 90	---	Other	m2	11 [10%]
5211 42 00	--	Denim	m2	11 [10%]
5211 43	--	Other fabrics of 3-thread or 4-thread twill, including cross twill :		
5211 43 10	---	Bleeding Madras	m2	11 [10%]
5211 43 20	---	Crepe fabrics	m2	11 [10%]
5211 43 30	---	Shirting fabrics	m2	11 [10%]
5211 43 40	---	Suitings	m2	11 [10%]
5211 43 90	---	Other	m2	11 [10%]
5211 49	--	Other fabrics :		
5211 49 10	---	Zari bordered sarees	m2	11 [10%]
5211 49 90	---	Other	m2	11 [10%]
	-	Printed :		
5211 51	--	Plain weave :		
5211 51 10	---	Shirting fabrics	m2	11 [10%]
5211 51 20	---	Furnishing fabrics (excluding pile and chenille fabrics)	m2	11 [10%]
5211 51 30	---	Flannelette	m2	11 [10%]
5211 51 40	---	Long cloth (chintz)	m2	11 [10%]
5211 51 50	---	Saree	m2	11 [10%]

5211 51 90	---	Other	m2	11 [10%]
5211 52	--	3-thread or 4-thread twill, including cross twill :		
5211 52 10	---	Crepe fabrics including crepe checks	m2	11 [10%]
5211 52 20	---	Shirting fabrics	m2	11 [10%]
5211 52 30	---	Twill, not elsewhere speci?ed (including gaberdine)	m2	11 [10%]
5211 52 90	---	Other	m2	11 [10%]
5211 59	--	Other fabrics :		
5211 59 10	---	Zari bordered saree	m2	11 [10%]
5211 59 90	---	Other	m2	11 [10%]
5212		OTHER WOVEN FABRICS OF COTTON		
	-	Weighing not more than 200 g/m2 :		
5212 11 00	--	Unbleached	m2	11 [10%]
5212 12 00	--	Bleached	m2	11 [10%]
5212 13 00	--	Dyed	m2	11 [10%]
5212 14 00	--	Of yarns of different colours	m2	11 [10%]
5212 15 00	--	Printed	m2	11 [10%]
	-	Weighing more than 200 g/m2 :		
5212 21 00	--	Unbleached	m2	11 [10%]
5212 22 00	--	Bleached	m2	11 [10%]
5212 23 00	--	Dyed	m2	11 [10%]
5212 24 00	--	Of yarns of different colours	m2	11 [10%]
5212 25 00	--	Printed	m2	11 [10%]

1. Substituted for the words, "Sub-Heading Notes" by Notification no. 19/2005 dated 05.05.2005.

2. Substituted for ""5205 and 5206" by the Finance Act, 2005.

3. Substituted for "5207 or 5208 or 5209", 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. Omitted by the Seventh Schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"5208 53	--	3-thread or 4-thread twill, including cross twill :		
5208 53 10	---	Shirting fabrics	M2	4[8%]
5208 53 20	---	Bed ticking	M2	4[8%]
5208 53 90	---	Other	M2	4[8%]
5208 59	--	Other fabrics :		
5208 59 10	---	Zari bordered sarees	M2	4[8%]
5208 59 90	---	Other	M2	4[8%]"

6. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to Substitution, it read as under:

"5211 19 00	--	Other fabrics	m2	4[8%]
	-	Bleached :		
5211 21	--	Plain weave :		
5211 21 10	---	Shirting fabrics	m2	4[8%]
5211 21 20	---	Canvas (including duck) of carded or combed yarn	m2	4[8%]
5211 21 30	---	Flannelette	m2	4[8%]
5211 21 40	---	Saree	m2	4[8%]
5211 21 50	---	Shirting fabrics	m2	4[8%]
5211 21 90	---	Other	m2	4[8%]
5211 22	--	3-thread or 4-thread twill, including cross twill :		
5211 22 10	---	Crepe fabrics including crepe checks	m2	4[8%]
5211 22 20	---	Shirting fabrics	m2	4[8%]
5211 22 30	---	Twill fabrics	m2	4[8%]
5211 22 90	---	Other	m2	4[8%]
5211 29	--	Other fabrics :		
5211 29 10	---	Zari bordered sari	m2	4[8%]

5211 29 20	---	Dedsuti, dosuti, ceretonnnes and osamburge	m2	4[8%]
5211 29 90	---	Other	m2	4[8%]"

7. Omitted by the Seventh Schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"5210 12	--	3-thread or 4-thread twill, including cross twill:		
5210 12 10	---	Shirting fabrics	M2	4[8%]
5210 12 90	---	Other	M2	4[8%]"

8. Omitted by the Seventh Schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"5210 22	--	3-thread or 4-thread twill, including cross twill:		
	---	Handloom:		
5210 22 11	----	Crepe fabrics including crepe checks	M2	4[8%]
5210 22 12	----	Shirting fabrics	M2	4[8%]
5210 22 19	----	Other fabrics	M2	4[8%]
	---	Other :		
5210 22 21	----	Shirting (including mazri)	M2	4[8%]
5210 22 29	----	Other	M2	4[8%]"

9. Omitted by the Seventh Schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"5210 42	--	3-thread or 4-thread twill, including cross twill :		
5210 42 10	---	Bleeding Madras	m2	4[8%]
5210 42 20	---	Crepe fabrics including crepe checks	m2	4[8%]
5210 42 30	---	Shirting fabrics	m2	4[8%]
5210 42 40	---	Suitings	m2	4[8%]
5210 42 50	---	Bed ticking, damask	m2	4[8%]
5210 42 60	---	Shirtings (including mazri)	m2	4[8%]
5210 42 90	---	Other	m2	4[8%]"

10. Omitted by the Seventh Schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"5210 52	--	3-thread or 4-thread twill, including cross twill :		
5210 52 10	---	Crepe fabrics including crepe checks	m2	4 [8%]
5210 52 20	---	Shirting fabrics	m2	4 [8%]
5210 52 90	---	Other	m2	4 [8%]"

11. Substituted by the Finance Act, 2010 for the following: "[4](#)[8%]"

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

"5208 31 20	---	Saree	m2	11 [10%]"
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13. Substituted by Notification No. 23/2010-(N.T) dated 20.05.2010 for the following : -

5208 41 20	---	Saree	m2	11 [10%]
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14. Substituted by Notification No. 23/2010-(N.T) dated 20.05.2010 for the following : -

5208 49 20	---	Real Madras handkerchiefs	m2	11 [10%]
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15. Inserted by by vide Notification No. 23/2010-(N.T) Dated 20.05.2010.

16. Substituted by vide Notification No. 23/2010-(N.T) Dated 20.05.2010 for the following : -

"5209 51 10	---	Lungi	m2	11 [10%]"
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