

Central Excise Tariff Act, 1985

Chapter 54 - Man-made Filaments

CHAPTER 54

1[Man-made filaments; strip and the like of man-made textile materials]

NOTES

2[1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial : fibres as defined at (b). Strip and the like of heading 5404 or 5405 are not considered to be man-made fibres.

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials.]

2. Headings 5402 ,54033 and 5406 do not apply to synthetic or artificial filament tow of Chapter 55.

3. In relation to products falling under heading 5401 or 5402 or 54033 or 5404 or 5405 or 5406 includes dyeing, printing, bleaching, mercerising, twisting, texturising, doubling, multiple-folding, cabling, air mingling, air texturing, any other like process, any combination of products into another form of such product shall amount to 'manufacture'.

4. In relation to goods falling under heading 5407 or 5408 bleaching, dyeing, printing, shrink-proofing, tentering, heat-setting, crease-resistant processing, any other like processing and any combination of such processes shall amount to 'manufacture'.

Tariff Item		Description of goods
(1)		(2)
5401		Sewing t hr ead of man-made fil ament s, whet her or not put up for r et ail sal e

5401 10 00	-	Of synthetic filaments
5401 20 00	-	Of artificial filaments
5402		Synthetic filament yarn (other than sewing thread), not put up for retail sale, amount of less than 67 decitex
	4 [-	High tenacity yarn of nylon or other polyamides:
5402 11 10	---	Of aramids
5402 19	--	Other:
5402 19 10	---	Nylon tyre yarn
5402 19 90	---	Other
5402 20	-	High tenacity yarn of polyesters :
5402 20 10	---	Of terylene dacron
5402 20 90	---	Other
	-	Textured yarn :
5402 31 00	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex
5402 32 00	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex
5402 33 00	--	Of polyesters
5 [5402 34 00	--	Of polypropylene
5402 39	--	Other :
5402 39 10	---	Polypropylene filament yarn
5402 39 20	---	Acrylic filament yarn
5402 39 90	---	Other
	-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre :
6 [5402 44 00	--	Elastomeric
5402 45 00	--	Other, of nylon or other polyamides
5402 46 00	--	Other, of polyesters, partially oriented
5402 47 00	--	Other, of polyesters
5402 48 00	--	Other, of polypropylene
5402 49 00	--	Other
	-	Other yarn, single, with a twist exceeding 50 turns per metre :
5402 51 00	--	Of nylon or other polyamides
5402 52 00	--	Of polyesters

5402 59	--	Other :
5402 59 10	---	Polypropylene filament yarn
5402 59 90	---	Other
	-	Other yarn, multiple (folded) or cabled :
5402 61 00	--	Of nylon or other polyamides
5402 62 00	--	Of polyesters
5402 69	--	Other :
5402 69 10	---	Polyvinyl acetate filament yarn
5402 69 20	---	Polyvinyl chloride filament yarn
5402 69 30	---	Polypropylene filament yarn
5402 69 40	---	Acrylic filament yarn
5402 69 50	---	Polytetrafluoroethylene yarn
5402 69 90	---	Other
5403		Artificial filament yarn (other than sewing thread), not put for retail sale, including a than 67 decitex
5403 10	-	High tenacity yarn of viscose rayon :
5403 10 10	---	Viscose rayon tyre yarn - 1,233 decitex
5403 10 20	---	Viscose rayon tyre yarn - 1,833 decitex
5403 10 90	---	Other
Z [***]		
	-	Other yarn, single :
5403 31 00	--	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre
5403 32 00	--	Of viscose rayon, with a twist exceeding 120 turns per metre
5403 33 00	--	Of cellulose acetate
5403 39	--	Other :
5403 39 10	---	Cuprammonium rayon
5403 39 90	---	Other
	-	Other yarn, multiple (folded) or cabled :
5403 41	--	Of viscose rayon :
5403 41 10	---	Up to 67 decitex
5403 41 20	---	Of 83 decitex

5403 41 30	---	Of 111 decitex, bright
5403 41 40	---	Of 111 decitex, dull
5403 41 50	---	Of 133 decitex, bright
5403 41 60	---	Of 133 decitex, dull
5403 41 70	---	Of 167 decitex, bright
5403 41 80	---	Of 167 decitex, dull
5403 41 90	---	Other
5403 42	--	Of cellulose acetate :
5403 42 10	---	Acetate rayon filament yarn, 83 decitex
5403 42 20	---	Acetate rayon filament yarn, 111 decitex
5403 42 30	---	Acetate rayon filament yarn, 133 decitex
5403 42 40	---	Acetate rayon filament yarn, 167 decitex
5403 42 50	---	Acetate rayon filament yarn, 333 decitex
5403 42 90	---	Other
5403 49	--	Other :
	---	Cuprammonium filament yarn :
5403 49 11	----	Of 33 decitex
5403 49 12	----	Of 44 decitex
5403 49 13	----	Of 67 decitex
5403 49 14	----	Of 83 decitex
5403 49 15	----	Of 89 decitex
5403 49 19	----	Other
5403 49 90	---	Other
5404		Synthetic monofilament of 67 decitex or more and of which no cross-section exceeds 5 mm strip and the like (for example, artificial straw) of synthetic textile materials
	8 [-	Monofilament:
5404 11 00	--	Elastomeric
5404 12 00	--	Other, of polypropylene
5404 19	11 [--	Other:]

5404 19 10	---	Catgut imitation of synthetic yarn, non-sterile	
5404 19 20	---	Strip and the like of synthetic fibre material	
5404 19 90	---	Other	
5404 90	-	Other :	
5404 90 10	---	Catgut imitation of synthetic yarn, non-sterile	
5404 90 20	---	Strip and the like of synthetic fibre materials	
5404 90 90	---	Other	
5405 00 00		Artificial monofilament of 67 decitex or more and of which no cross-section strip and the like (for example, artificial straw) of artificial textile materials exceeding 5 mm	
5407 41	--	Unbleached or bleached :	
	---	Unbleached :	
5407 41 11	----	Nylon brasso	m2
5407 41 12	----	Nylon georgette	m2
5407 41 13	----	Nylon tafetta	m2
5407 41 14	----	Nylon sarees	m2
5407 41 19	----	Other	m2
	---	Bleached :	
5407 41 21	----	Nylon brasso	m2
5407 41 22	----	Nylon georgette	m2
5407 41 23	----	Nylon tafetta	m2
5407 41 24	----	Nylon sarees	m2
5407 41 29	----	Other	m2
5407 42	--	Dyed :	
5407 42 10	---	Nylon brasso	m2
5407 42 20	---	Nylon georgette	m2
5407 42 30	---	Nylon tafetta	m2
5407 42 40	---	Nylon sarees	m2
5407 42 90	---	Other	m2
5407 43 00	--	Of yarn of different colours	m2
5407 44	--	Printed :	

5407 44 10	---	Nylon brasso	m2
5407 44 20	---	Nylon georgette	m2
5407 44 30	---	Nylon tafetta	m2
5407 44 40	---	Nylon sarees	m2
5407 44 90	---	Other	m2
	-	Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407 51	--	Unbleached or bleached :	
	---	Unbleached :	
5407 51 11	----	Polyester shirtings	m2
5407 51 19	----	Other	m2
	---	Bleached :	
5407 51 21	----	Polyester shirtings	m2
5407 51 29	----	Other	m2
5407 52	--	Dyed :	
5407 52 10	---	Polyester shirtings	m2
5407 52 20	---	Polyester suitings	m2
5407 52 30	---	Terylene and dacron sarees	m2
5407 52 40	---	Polyester sarees	m2
5407 52 90	---	Other	m2
5407 53 00	--	Of yarns of different colours	m2
5407 54	--	Printed :	
5407 54 10	---	Terylene and dacron sarees	m2
5407 54 20	---	Polyester shirtings	m2
5407 54 30	---	Polyester sarees	m2
5407 54 90	---	Other	m2
	-	Other woven fabrics, containing 85% or more by Weight of polyester filaments :	
5407 61	--	Containing 85% or more by weight of non-textured polyester filaments :	
5407 61 10	---	Polyester shirtings	m2
5407 61 20	---	Polyester suitings	m2

5407 61 90	---	Other	m2
5407 69 00	--	Other	m2
	-	Other woven fabrics, containing 85% or more by Weight of synthetic filaments :	
5407 71	--	Unbleached or bleached :	
5407 71 10	---	Unbleached	m2
5407 71 20	---	Bleached	m2
5407 72 00	--	Dyed	m2
5407 73 00	--	Of yarns of different colours	m2
5407 74 00	--	Printed	m2
	-	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton :	
5407 81	--	Unbleached or bleached :	
	---	Unbleached :	
5407 81 11	----	Nylon georgette	m2
5407 81 12	----	Nylon sarees	m2
5407 81 13	----	Polyester shirtings	m2
5407 81 14	----	Polyester suitings	m2
5407 81 15	----	Terylene and dacron sarees	m2
5407 81 16	----	Polyester dhoti	m2
5407 81 19	----	Other	m2
	---	Bleached :	
5407 81 21	----	Nylon georgette	m2
5407 81 22	----	Nylon sarees	m2
5407 81 23	----	Polyester shirtings	m2
5407 81 24	----	Polyester suitings	m2
5407 81 25	----	Terylene and dacron sarees	m2
5407 81 26	----	Polyester dhoti	m2
5407 81 29	----	Other	m2
5407 82	--	Dyed :	
5407 82 10	---	Nylon georgette	m2

5407 82 20	---	Nylon sarees	m2
5407 82 30	---	Polyester shirtings	m2
5407 82 40	---	Polyester suitings	m2
5407 82 50	---	Terylene and dacron sarees	m2
5407 82 60	---	Lungies	m2
5407 82 90	---	Other	m2
5407 83 00	--	Of yarns of different colours	m2
5407 84	--	Printed :	
5407 84 10	---	Nylon georgette	m2
5407 84 20	---	Nylon sarees	m2
5407 84 30	---	Polyester shirtings	m2
5407 84 40	---	Polyester suitings	m2
5407 84 50	---	Terylene and dacron sarees	m2
5407 84 60	---	Lungies	m2
5407 84 70	---	Polyester sarees	m2
5407 84 90	---	Other	m2
	-	Other woven fabrics :	
5407 91	--	Unbleached or bleached :	
5407 91 10	---	Unbleached	m2
5407 91 20	---	Bleached	m2
5407 92 00	--	Dyed	m2
5407 93 00	--	Of yarns of different colours	m2
5407 94 00	--	Printed	m2
5408		Woven fa br ics of a r t if icia l f il a ment ya r n, incl uding woven fabr ics obt ained fr om mat er ial s of heading 5405	
5408 10 00	-	Woven fabrics obtained from high tenacity yarn of viscose rayon	m2
	-	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like :	
5408 21	-	Unbleached or bleached :	
5408 21 10	---	Unbleached	m2
5408 21 20	---	Bleached	m2

5408 22	--	Dyed :	
	---	Fabrics of rayon :	
5408 22 11	----	Rayon crepe fabrics	m2
5408 22 12	----	Rayon jacquards	m2
5408 22 13	----	Rayon brocades	m2
5408 22 14	----	Rayon georgette	m2
5408 22 15	----	Rayon tafetta	m2
5408 22 16	----	Rayon suitings	m2
5408 22 17	----	Rayon shirtings	m2
5408 22 18	----	Rayon sarees	m2
5408 22 19	----	Other	m2
5408 22 20	---	Fabrics of continuous filament, other than rayon	m2
5408 22 90	---	Other	m2
5408 23 00	--	Of yarns of different colours	m2
5408 24	--	Printed :	
	---	Of rayon :	
5408 24 11	----	Rayon crepe fabrics	m2
5408 24 12	----	Rayon jacquards	m2
5408 24 13	----	Rayon brocades	m2
5408 24 14	----	Rayon georgette	m2
5408 24 15	----	Rayon tafetta	m2
5408 24 16	----	Rayon suitings	m2
5408 24 17	----	Rayon shirtings	m2
5408 24 18	----	Rayon sarees	m2
5408 24 19	----	Other	m2
5408 24 90	---	Other	m2
	-	Other woven fabrics :	
5408 31	--	Unbleached or bleached :	
5408 31 10	---	Unbleached	m2
5408 31 20	---	Bleached	m2

5408 32	--	Dyed :	
	---	Fabrics of rayon :	
5408 32 11	----	Rayon brocades	m2
5408 32 12	----	Rayon georgette	m2
5408 32 13	----	Rayon tafetta	m2
5408 32 14	----	Rayon suitings	m2
5408 32 15	----	Rayon shirtings	m2
5408 32 19	----	Other	m2
5408 32 90	---	Other	m2
5408 33 00	--	Of yarns of different colours	m2
5408 34	--	Printed :	
	---	Fabric of rayon :	
5408 34 11	----	Rayon crepe fabrics	m2
5408 34 12	----	Rayon jacquards	m2
5408 34 13	----	Rayon brocades	m2
5408 34 14	----	Rayon georgette	m2
5408 34 15	----	Rayon tafetta	m2
5408 34 16	----	Rayon suitings	m2
5408 34 17	----	Rayon shirtings	m2
5408 34 18	----	Rayon sarees	m2
5408 34 19	----	Other	m2
5408 34 20	---	Fabrics of continuous filament, other than rayon	m2
5408 34 90	---	Other	m2

1. Substituted for the words "MAN-MADE FILAMENTS" by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

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

"1. Throughout this Schedule, the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or

(b) by chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

3. Inserted by the Finance Act, 2005.

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

"5402 10	-	High tenacity yarn of nylon or other polyamides :	
5402 10 10	---	Nylon tyre yarn	kg.
5402 10 90	---	Other	kg.

5. Inserted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007.

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

"5402 41 00	--	Of nylon or other polyamides	kg.
5402 42 00	--	Of polyesters, partially oriented	kg.
5402 43 00	--	Of polyesters, other	kg.
5402 49 00	--	Other	kg.

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

"5403 20 00	-	Textured yarn :	kg.
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8. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:

"5404 10 00	-	Monofilament	kg.
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9. Substituted for "16%" by the sixth schedule of the Finance Act, 2006, w.e.f. 18.04.2006.

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

"5406	Man-made filament yarn (other than sewing thread), put up for retail sale		
5406 10 00	-Synthetic filament yarn	kg.	16%
5406 20 00	-Artificial filament yarn	kg.	16%"

11. Substituted for the following "-other" by the Notification No: 27/2006-N.T., w.e.f. 01.01.2007.

12. Substituted for "98%" by the Finance Act, 2007.

13. Substituted by the Finance Act, 2010 for the following : - "9[8%]"

<u>13</u> [10%]		
<u>10</u> [5406		MAN-MADE FILAMENT YARN (OTHER THAN SEWING THREAD), PUT UP
5406 00	-	Man-made filament yarn (other than sewing thread), put up for retail sale:
5406 00 10	---	Synthetic filament yarn
5406 00 20	---	Artificial filament yarn
5407		Woven fabrics of synthetic filament yarn, including woven fabrics of heading 5404
5407 10	-	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of p
	---	Unbleached :

5407 10 11	----	Parachute fabrics
5407 10 12	----	Tent fabrics
5407 10 13	----	Nylon furnishing fabrics
5407 10 14	----	Umbrella cloth panel fabrics
5407 10 15	----	Other nylon and polyamide fabrics (filament)
5407 10 16	----	Polyester suitings
5407 10 19	----	Other polyester fabrics
	---	Bleached :
5407 10 21	----	Parachute fabrics
5407 10 22	----	Tent fabrics
5407 10 23	----	Nylon furnishing fabrics
5407 10 24	----	Umbrella cloth panel fabrics
5407 10 25	----	Other nylon and polyamide fabrics of filament yarn
5407 10 26	----	Polyester suitings
5407 10 29	----	Other
	---	Dyed :
5407 10 31	----	Parachute fabrics
5407 10 32	----	Tent fabrics

5407 10 33	----	Nylon furnishing fabrics
5407 10 34	----	Umbrella cloth panel fabrics
5407 10 35	----	Other nylon and polyamide fabrics (filament)
5407 10 36	----	Polyester suitings
5407 10 39	----	Other
	---	Printed :
5407 10 41	----	Parachute fabrics
5407 10 42	----	Tent fabrics
5407 10 43	----	Nylon furnishing fabrics
5407 10 44	----	Umbrella cloth panel fabrics
5407 10 45	----	Other nylon and polyamide fabrics (filament)
5407 10 46	----	Polyester suitings
5407 10 49	----	Other
	---	Other :
5407 10 91	----	Parachute fabrics
5407 10 92	----	Tent fabrics
5407 10 93	----	Nylon furnishing fabrics
5407 10 94	----	Umbrella cloth panel fabrics

5407 10 95	----	Other nylon and polyamide fabrics of filament yarn
5407 10 96	----	Polyester suitings
5407 10 99	----	Other
5407 20	-	Woven fabrics obtained from strip or the like :
5407 20 10	---	Unbleached
5407 20 20	---	Bleached
5407 20 30	---	Dyed
5407 20 40	---	Printed
5407 20 90	---	Other
5407 30	-	Fabrics specified in Note 9 to Section XI
5407 30 10	---	Unbleached
5407 30 20	---	Bleached
5407 30 30	---	Dyed
5407 30 40	---	Printed
5407 30 90	---	Other
	-	Other woven fabrics, containing 85% or more by weight of filaments of nylon or oth