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Central Excise Tariff Act, 1985

Chapter 58 - Special Woven Fabrics; Tufted Textile Fabrics; Lace; Tapestries; Trimmings; Embroidery

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CHAPTER 58

SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY

NOTES

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading 5801 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading 5803, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading 5804 does not apply to knotted net fabrics of twine, cordage or rope, of heading 5608.

5. For the purposes of heading 5806, the expression "narrow woven fabrics" means:

(a) woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) on both edges;

(b) tubular woven fabrics of a flattened width not exceeding 30 cm; and

(c) bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 5808.

6. In heading 5810, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqu work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 5805).

7. In addition to the products of heading 5809, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

8. In relation to fabrics falling under this Chapter, bleaching, mercerizing, dyeing, printing, waterproofing, shrink-proofing, tentering, heat-setting, crease resistant, organdie processing or, any other process or any one or more of these processes shall amount to 'manufacture'.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
5801		**WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5806**		
5801 10 00	-	Of wool or fine animal hair	m2	[5][10%]
	-	Of cotton:		
5801 21 00	--	Uncut weft pile fabrics	m2	[5][10%]
5801 22	--	Cut corduroy:		
5801 22 10	---	Solely of cotton	[4][m2]	[5][10%]
5801 22 90	---	Other	m2	[5][10%]

5801 23 00	--	Other weft pile fabrics	m2	[5][10%]
5801 24 00	--	Warp pile fabrics, 'epingle' (uncut)	m2	[5][10%]
5801 25 00	--	Warp pile fabrics, cut	m2	[5][10%]
5801 26 00	--	Chenille fabrics	m2	[5][10%]
	-	Of man-made fibres:		
5801 31 00	--	Uncut weft pile fabrics	m2	[5][10%]
5801 32 00	--	Cut corduroy	m2	[5][10%]
5801 33 00	--	Other weft pile fabrics	m2	[5][10%]
5801 34	--	Warp pile fabrics, 'epingle' (uncut):		
5801 34 10	---	Velvet	m2	[5][10%]
5801 34 90	---	Other	m2	[5][10%]
5801 35 00	--	Warp pile fabrics, cut	m2	
5801 36	--	Chenille fabrics:		
5801 36 10	---	Carduroys	m2	[5][10%]
5801 36 90	---	Other	m2	[5][10%]
5801 90	--	Of other textile materials:		
5801 90 10	---	Pile fabrics and chenille fabrics of silk containing more than 50% by weight of silk, but not containing wool or hair	m2	[5][10%]
5801 90 90	---	Pile fabrics and chenille fabrics not elsewhere specified or included	m2	[5][10%]
5802		**TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN NARROW FABRICS OF HEADING 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF HEADING 5703**		
	-	Terry towelling and similar woven terry fabrics, of cotton:		
5802 11 00	--	Unbleached	m2	[5][10%]
5802 19	--	Other:		
5802 19 10	---	Bleached	m2	[5][10%]
5802 19 20	---	Piece dyed	m2	[5][10%]
5802 19 30	---	Yarn dyed	m2	[5][10%]
5802 19 40	---	Printed	m2	[5][10%]
5802 19 90	---	Other	m2	[5][10%]
5802 20 00	--	Terry towelling and similar woven terry fabrics, of other textile materials	m2	[5][10%]
5802 30 00	--	Tufted textile fabrics	m2	[5][10%]
5803		GAUZE, OTHER THAN NARROW FABRICS OF HEADING 5806		
[2][5803 00	-	Gauze, other than narrow fabrics of heading 5806 :		

	---	Of cotton :		
5803 00 11	----	Unbleached	m2	[7][10%]
5803 00 12	----	Bleached	m2	[7][10%]
5803 00 13	----	Piece dyed	m2	[7][10%]
5803 00 14	----	Yarn dyed	m2	[7][10%]
5803 00 15	----	Printed	m2	[7][10%]
5803 00 19	----	Other	m2	[7][10%]
	----	Of other textile materials:		
5803 00 91	----	Of silk or silk waste	m2	[7][10%]
5803 00 92	----	Of synthetic fibre	m2	[7][10%]
5803 00 93	----	Of artificial fibre	m2	[7][10%]
5803 00 99	----	Other	m2	[7][10%]]
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 HEADINGS 6002 TO 6006**		
5804 10	-	-Tulles and other net fabrics:		
5804 10 10	---	Of cotton	kg.	[5][10%]
5804 10 90	---	Other	kg.	[5][10%]
	-	-Mechanically made lace:		
5804 21 00	--	Of man-made fibres	kg.	[5][10%]
5804 29	--	Of other textile materials:		
5804 29 10	---	Of cotton	kg.	[5][10%]
5804 29 90	---	Other	kg.	[5][10%]
5804 30 00	-	Hand-made lace	kg.	[8][10%]
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		
5805 00	-	-Hand-woven tapestries of the type gobelins, fianders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up:		
5805 00 10	---	Tapestries hand made or needle worked by hand, of cotton	kg.	[3] Nil
5805 00 20	---	Tapestries of jute	kg.	[3] Nil
5805 00 90	---	Other	kg.	[3] Nil
5806		**NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS)**		

5806 10 00	-	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	Kg.	[5][10%]
5806 20 00	-	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber Thread	kg.	[5][10%]
	-	Other woven fabrics:		
5806 31	--	Of cotton:		
5806 31 10	---	Typewriter ribbon cloth	kg.	[5][10%]
5806 31 20	---	Newar cotton	kg.	[5][10%]
5806 31 90	---	Other	kg.	[5][10%]
5806 32 00	---	Of man-made fibres	kg.	[5][10%]
5806 39	--	Of other textile materials:		
5806 39 10	---	Goat hair puttis tape	kg.	[5][10%]
5806 39 20	---	Jute webbing	kg.	[5][10%]
5806 39 30	---	Other narrow fabrics of jute	kg.	[5][10%]
5806 39 90	---	Other	kg.	[5][10%]
5806 40 00	-	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	kg.	[5][10%]
5807		LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED		
5807 10	-	Woven:		
5807 10 10	---	Of cotton	kg.	Nil
5807 10 20	---	Of man-made fibre	kg.	Nil
5807 10 90	---	Other	kg.	Nil
5807 90	-	Other:		
5807 90 10	---	Felt or non-woven	kg.	Nil
5807 90 90	---	Other	kg.	Nil
5808		**BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES**		
5808 10	-	Braids, in the piece:		
5808 10 10	---	Of cotton	kg.	[5][10%]
5808 10 90	---	Other	kg.	[5][10%]
5808 90	-	Other:		
5808 90 10	---	Tapes, ornamental or cotton	kg.	[5][10%]
5808 90 20	---	Hair band of narrow fabrics	kg.	[5][10%]
5808 90 30	---	Other braids	kg.	[5][10%]
5808 90 40	---	Ribbons of rayon with ornamental trimmings	kg.	[5][10%]
5808 90 50	---	Saree falls, borders (other than zari), frings of cotton	kg.	[5][10%]
		Saree falls, borders (other than zari), frings of		

5808 90 60	---	man-made fibre	kg.	[5][10%]
5808 90 90	---	Other	kg.	[5][10%]
5809		**WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 5605, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED**		
5809 00	-	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included:		
5809 00 10	---	Zari border	kg.	[5][10%]
5809 00 90	---	Other	kg.	[5][10%]
5810		**EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS**		
5810 10 00	-	Embroidery without visible ground	kg.	[5][10%]
	-	Other embroidery:		
5810 91 00	--	Of cotton	kg.	[5][10%]
5810 92	--	Of man-made fibres :		
5810 92 10	---	Embroidered badges, motifs and the like	kg.	[5][10%]
5810 92 90	---	Other	kg.	[5][10%]
5810 99 00	--	Of other textile materials	kg.	[5][10%]
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		
5811 00	-	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:		
5811 00 10	---	Kantha (multilayer stitched textile fabrics in piece used for bedding, mattress pads or clothing)	m2	[5][10%]
5811 00 20	---	Quilted wadding	m2	[5][10%]
5811 00 90	---	Other	m2	[5][10%]

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

2. Substituted by the seventh schedule of Finance Act, 2006,w.e.f. 01.01.2007:

3. Inserted by the Finance Act, 2005.

4. Inserted by the Finance (No. 2) Act, 2009.

5. Substituted by the Finance Act, 2010 for the following : - "1[8%]"

6. Substituted by the Finance Act, 2010 for the following : -"4[8%]"

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

8. Substituted by the Finance Act, 2010 for the following : -"Nil"