

Central Excise Tariff Act, 1985**Chapter 63 - Other Made Up Textile Articles; Sets; Worn Clothing and Worn Textile Articles; Rags****CHAPTER 63****OTHER MADE UP TEXTILE ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS****NOTES**

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) goods of Chapters 56 to 62; or
 - (b) worn clothing or other worn articles of heading 6309.
3. Heading 6309 applies only to the following goods:
 - (a) articles of textile materials:
 - (i) clothing and clothing accessories, and parts thereof;
 - (ii) blankets and travelling rugs;
 - (iii) bed linen, table linen, toilet linen and kitchen linen;
 - (iv) furnishing articles, other than carpets of headings 5701 to 5705 and tapestries of heading 5805.
 - (b) footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

Tariff Item		Description of goods	Unit	Rate of duty
(1)		(2)	(3)	(4)
		I.-OTHER MADE UP TEXTILE ARTICLES		
6301		BLANKETS AND TRAVELLING RUGS		
6301 10 00	-	Electric blankets	u	⁹ [10%]
6301 20 00	-	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	u	⁹ [10%]
6301 30 00	-	Blankets (other than electric blankets) and Travelling rugs, of cotton	u	⁹ [10%]
6301 40 00	-	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	u	⁹ [10%]
6301 90	-	Other blankets and travelling rugs:		
6301 90 10	---	Jute blankets including blankets of blended jute	u	⁹ [10%]
6301 90 90	---	Other	u	⁹ [10%]
6302		BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN		
6302 10	-	Bed linen, knitted or crocheted:		
6302 10 10	---	Of cotton	kg.	⁹ [10%]
6302 10 90	---	Other	kg.	⁹ [10%]
	¹¹ [--	Other bed linen, printed:		
6302 21	--	Of Cotton		
6302 21 10	---	Handloom	kg.	10%
6302 21 90	---	Other	kg.	10%
6302 22 00	--	Of man-made fibres	kg.	⁹ [10%]

6302 29 00	--	Of other textile materials	kg.	⁹ [10%]
	-	Other bed linen:		
6302 31 00	--	Of cotton	kg.	⁹ [10%]
6302 32 00	--	Of man-made fibres	kg.	⁹ [10%]
6302 39 00	--	Of other textile materials	kg.	⁹ [10%]
6302 40	-	Table linen, knitted or crocheted:		
6302 40 10	---	Of silk	kg.	⁹ [10%]
6302 40 20	---	Of wool or fine animal hair	kg.	⁹ [10%]
6302 40 30	---	Of cotton	kg.	⁹ [10%]
6302 40 40	---	Of man-made fibres	kg.	⁹ [10%]
6302 40 90	---	Other	kg.	⁹ [10%]
	¹² [--]	Other table linen:		
6302 51	--	Of Cotton		
6302 51 10	---	Handloom	kg.	10%
6302 51 90	---	Other	kg.	10%
² [***]				
6302 53 00	--	Of man-made fibres	kg.	⁹ [10%]
6302 59 00	--	Of other textile materials	kg.	⁹ [10%]
¹³ [6302 60	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton		
6302 60 10	---	Handloom	kg.	10%
6302 60 90	---	Other	kg.	10%
¹⁴ [6302 91	--	Of Cotton		
6302 91 10	---	Handloom	Kg.	10%
6302 91 90	---	Other	Kg.	10%
⁴ [***]				
6302 93 00	--	Of man-made fibres	kg.	⁹ [10%]
6302 99 00	--	Of other textile materials	kg.	⁹ [10%]
6303		CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES		
	-	Knitted or crocheted:		
⁵ [***]				
⁸ [6303 12 00]	--	Of synthetic fibres	kg.	⁹ [10%]
⁸ [6303 19 00]	--	Of other textile materials	kg.	⁹ [10%]
	-	Other:		
6303 91 00	--	Of cotton	kg.	⁹ [10%]
6303 92 00	--	Of synthetic fibres	kg.	⁹ [10%]
6303 99	--	Of other textile materials:		
6303 99 10	---	Silk shower curtains	kg.	⁹ [10%]
6303 99 90	---	Other	kg.	⁹ [10%]
6304		OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF HEADING 9404		
	-	Bedspreads:		
6304 11 00	--	Knitted or crocheted	u	⁹ [10%]
6304 19	--	other:		
6304 19 10	---	Bedsheets and bedcovers, of cotton	u	⁹ [10%]
6304 19 20	---	Bedspreads of silk	u	⁹ [10%]
6304 19 30	---	Bedsheets and bedcovers of man-made fibres	u	⁹ [10%]
¹⁵ [6304 19 40	---	Bed sheets and Bed covers of cotton, Handloom	u	10%
6304 19 90	---	Other	u	⁹ [10%]

	-	Other:		
6304 91	--	Knitted or crocheted:		
6304 91 10	---	Silk belt	u	9[10%]
6304 91 20	---	Woollen cushion cover	u	9[10%]
6304 91 90	---	Other	u	9[10%]
6304 92	--	Not knitted or crocheted, of cotton:		
	16[---	Counterpanes		
6304 92 11	----	Of Handloom	u	10%
6304 92 19	----	Other	u	10%
	---	Napkins		
6304 92 21	----	Of Handloom	u	10%
6304 92 29	----	Other	u	10%
	---	Pillow cases and pillow slips		
6304 92 31	----	Of Handloom	u	10%
6304 92 39	----	Other	u	10%
	---	Table cloth and Table Covers		
6304 92 41	----	of Handloom	u	10%
6304 92 49	----	Other	u	10%
6304 92 50	---	Terry towel	u	9[10%]
6304 92 60	---	Towels, other than terry towel	u	9[10%]
6304 92 70	---	Mosquito nets	u	9[10%]
	17[---	Cushion covers		
6304 92 81	----	Of Handloom	u	10%
6304 92 89	----	Other	u	10%
	---	Other furnishing articles		
6304 92 91	----	Of Handloom	u	10%
6304 92 99	----	Other	u	10%
6304 93 00	--	Not knitted or crocheted, of synthetic fibres	u	9[10%]
6304 99	--	Not knitted or crocheted, of other Textile material:		
6304 99 10	---	Silk cushion covers	u	9[10%]
	18[---	Other		
6304 99 91	----	Of silk, Handloom	u	10%
6304 99 92	----	Of wool, Handloom	u	10%
6304 99 99	----	Other	u	10%
6305		SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS		
6305 10	-	Of jute or of other textile bast fibres of heading 5303:		
6305 10 10	---	Jute bagging for raw cotton	kg.	9[10%]
6305 10 20	---	Jute corn (grains) sacks	kg.	9[10%]
6305 10 30	---	Jute hessian bags	kg.	9[10%]
6305 10 40	---	Jute sacking bags	kg.	9[10%]
6305 10 50	---	Jute wool sacks	kg.	9[10%]
6305 10 60	---	Plastic coated or paper cum polythene lined jute bags and sacks	kg.	9[10%]
6305 10 70	---	Paper laminated hessian jute	kg.	9[10%]
6305 10 80	---	Jute soil savers	kg.	9[10%]
6305 10 90	---	Other	kg.	9[10%]
6305 20 00	-	Of cotton	kg.	9[10%]
	-	Of man-made textile materials:		
6305 32 00	--	Flexible intermediate bulk containers	kg.	9[10%]

6305 33 00	--	Other, of polyethylene or polypropylene strip or the like	kg.	9 [10%]
6305 39 00	--	Other	kg.	9 [10%]
6305 90 00	-	Of other textile materials	kg.	9 [10%]
6306		TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS		
	-	Tarpaulins, awnings and sunblinds:		
6 [***]				
6306 12 00	--	Of synthetic fibres	kg.	9 [10%]
6306 19	--	Of other textile materials:		
6306 19 10	---	Jute tarpaulins (including DW tarpaulin)	kg.	9 [10%]
6306 19 20	---	Blinds or awnings of coir	kg.	9 [10%]
6306 19 30	---	Venetian or Austrian blinds	kg.	9 [10%]
6306 19 90	---	Other	kg.	9 [10%]
	-	Tents:		
7 [***]				
6306 22 00	--	Of synthetic fibres	kg.	9 [10%]
6306 29	--	Of other textile materials:		
6306 29 10	---	Of jute	kg.	9 [10%]
3 [6306 29 90	---	Other	kg.	10 [10%]
6306 30 00	-	Sails	kg.	10 [10%]
6306 40 00	-	Pneumatic mattresses	u	10 [10%]]
	-	Other:		
6306 91 00	--	Of cotton	kg.	9 [10%]
6306 99 00	--	Of other textile materials	kg.	9 [10%]
6307		OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS		
6307 10	-	Floor-cloths, dish-cloths, dusters and similar cleaning cloths:		
6307 10 10	---	Of cotton	kg.	9 [10%]
6307 10 20	---	Of man-made fibres	kg.	9 [10%]
15 [6307 10 30	---	Of Cotton, Handloom	Kg.	10%
6307 10 90	---	Other	kg.	9 [10%]
6307 20	-	Life-jackets and life-belts:		
6307 20 10	---	Of cotton	kg.	9 [10%]
6307 20 90	---	Other	kg.	9 [10%]
6307 90	-	Other:		
	---	Dress materials hand printed:		
6307 90 11	----	Of cotton	kg.	9 [10%]
6307 90 12	----	Of silk	kg.	9 [10%]
6307 90 13	----	Of man-made fibres	kg.	9 [10%]
6307 90 19	----	Other	kg.	9 [10%]
6307 90 20	---	Made up articles of cotton	kg.	9 [10%]
6307 90 90	---	Other	kg.	9 [10%]
		II.-SETS		
6308 00 00		SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL	Kg.	9 [10%]

		SALE		
		III.-WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS		
6309 00 00		WORN CLOTHING AND OTHER WORN ARTICLES	kg.	
6310		USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS		
6310 10	-	Sorted:		
6310 10 10	---	Woollen rags	kg.	
6310 10 20	---	Cotton rags	kg.	
6310 10 30	---	Gunny cuttings	kg.	
6310 10 90	---	Other	kg.	
	-	Other:		
6310 90 10	---	Woollen rags	kg.	
6310 90 20	---	Cotton rags	kg.	
6310 90 30	---	Gunny cuttings	kg.	
6310 90 40	---	Synthetic rags	kg.	
6310 90 90	---	Other	kg.	

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

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

"6302 52 00	--	Of fiax	kg.	1[8%]"
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3. Substituted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to substitution, it read as under:

"6306 29 90	---	Other	kg.	1[8%]
	-	Sails:		
6306 31 00	--	Of synthetic fibres	kg.	1[8%]
6306 39	--	Of other textile materials:		
6306 39 10	---	Of cotton	kg.	1[8%]
6306 39 90	---	Other	kg.	1[8%]
	-	Pneumatic mattresses:		
6306 41 00	--	Of cotton	u	1[8%]
6306 49 00	--	Of other textile materials	u	1[8%]"

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

"6302 92 00	--	Of fiax	kg.	1[8%]"
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5. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"6303 11 00	--	Of cotton	kg.	1[8%]"
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6. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

" 6306 11 00	--	Of cotton	kg.	1[8%]"
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7. Omitted by the seventh schedule of Finance Act, 2006, w.e.f. 01.01.2007. Prior to omission, it read as under:

"6306 21 00	--	Of cotton	kg.	1[8%]"
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8. Substituted for the tariff items "6203 11 00, 6203 12 00 and 6203 19 00" by the Notification No: 27/2006-N.T. , w.e.f. 01.01.2007.

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

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

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

"6302 21 00	--	Of cotton	kg.	9[10%]"
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12. Substituted by Notification No. 23/2010-(N.T) Dated 20.05.2010 for the following:-

"6302 51 00	--	Of cotton	kg.	9[10%]"
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13. Substituted by Notification No. 23/2010-(N.T) Dated 20.05.2010 for the following:-

"6302 60 00	-	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	kg.	9[10%]
	-	Other:"		

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

"6302 91 00	--	Of cotton	kg.	9[10%]"
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15. Inserted by Notification No. 23/2010-(N.T) Dated 20.05.2010.

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

"6304 92 10		Counterpanes	u	9[10%]
6304 92 20		Napkins	u	9[10%]
6304 92 30		Pillow case and pillow slip	u	9[10%]
6304 92 40		Tablecloth and table cover	u	9[10%]"

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

"6304 92 80	---	Cushion covers	u	9[10%]
6304 92 90	---	Other furnishing articles	u	9[10%]"

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

"6304 99 90	---	Other	u	9[10%]"
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