

**Central Excise Tariff (Amendment) Act, 2004****Chapter L - Silk**

## CHAPTER 50

## SILK

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
5001 00 00	SILK-WORM COCOONS SUITABLE FOR REELING	kg.	Nil
5002	RAW SILK (NOT THROWN)		
5002 00	- Raw silk (not thrown):		
5002 00 10	-- Mulberry raw silk	kg.	Nil
5002 00 20	-- Mulberry dupion silk	kg.	Nil
5002 00 30	-- Non-mulberry silk	kg.	Nil
5003	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)		
5003 10	- Not carded or combed:		
5003 10 10	-- Mulberry silk waste	kg.	Nil
5003 10 20	--- Tussar waste	kg.	Nil
5003 10 90	-- Other	kg.	Nil
5003 90	- Other:		
5003 90 10	-- Mulberry silk waste	kg.	Nil
5003 90 20	--- Tussar waste	kg.	Nil
5003 90 30	--- Eri waste	kg.	Nil

5003 90 40	--- Munga waste	kg.	Nil
5003 90 90	-- Other	kg.	Nil
5004	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE		
5004 00	- Silk yarn (other than yarn spun from silk waste) not put up for retail sale:		
5004 00 10	100% mulberry dupion silk yarn	kg.	8%
5004 00 90	--- Other	kg.	16%
5005	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE		
5005 00	Yarn spun from silk waste, not put up for retail sale:		
	Containing 85% or more by weight of silk waste:		
5005 00 11	---- Other than noil silk	kg.	8%
5005 00 12	---- From noil silk	kg.	8%
	Containing less than 85% by weight of silk:		
5005 00 21	---- Other than noil silk	kg.	16%
5005 00 22	---- From noil silk	kg.	16%
5006	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT		
5006 00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk worm gut:		
	Silk yarn:		

5006 00 11	---- Silk embroidery thread	kg.	8%
5006 00 19	-- Other	kg.	8%
	-- Yarn spun from silk waste containing 85% or more by weight of silk:		
5006 00 21	---- Silk embroidery thread	kg.	8%
5006 00 29	--- Other	kg.	8%
	Yarn spun from silk waste containing 85% or less by weight of silk:		
5006 00 31	---- Spun from silk waste other than noil silk	kg.	16%
5006 00 32	---- Yarn spun from noil silk	kg.	16%
5006 00 33	---- Silk embroidery thread	kg.	16%
5006 00 39	--- -Other	kg.	16%
5006 00 90	--- Other	kg.	8%
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE		
5007 10 00	- Fabrics of noil silk	m <sup>2</sup>	8%
5007 20	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:		
5007 20 10	-- Sarees	m <sup>2</sup>	8%
5007 20 90	--- Other	m <sup>2</sup>	8%
5007 90 00	- Other fabrics	m <sup>2</sup>	8%

\* For rates of additional duties of excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957 on specified goods of this Chapter - please see Appendix I.

\* For effective rates of Cess on the specified goods of this Chapter -please see Appendix IV.