

Central Excise Tariff (Amendment) Act, 2004

Chapter LXI - Articles of Apparel and Clothing Accessories, Knitted or Crocheted

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

NOTES

1. This Chapter applies only to made up knitted or crocheted articles.
2. This Chapter does not cover:
 - (a) goods of heading 6212;
 - (b) worn clothing or other worn articles of heading 6309; or
 - (c) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6103 and 6104:
 - (a) the term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:
 - (i) one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and
 - (ii) one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- (A) morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

(B) evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

(C) dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) the term "ensemble" means a set of garments (other than suits and articles of heading 6107, 6108 or 6109), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

(i) one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

(ii) one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 6112.

4. Headings 6105 and 6106 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm. Heading 6105 does not cover sleeveless garments.

5. Heading 6109 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purpose of heading 6111:

(a) the expression "babies' garments and clothing accessories" means articles for young children of a body height not exceeding 86 cm; it also covers babies' napkins;

(b) articles which are, prima facie, classifiable both in heading 6111 and in other headings of this Chapter are to be classified in heading 6111.

7. For the purposes of heading 6112 "ski suits" means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a "ski overall", that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar, the ski overall may have pockets or footstraps; or

(b) a "ski ensemble", that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

(i) one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

(ii) one pair of trousers whether or not extending above waist level, one pair of breeches or one bib and brace overall.

The "ski ensemble" may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a "ski ensemble" must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, prima facie, classifiable both in heading 6113 and in other headings of this Chapter, excluding heading 6111, are to be classified in heading 6113.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments, and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

10. Articles of this Chapter may be made of metal thread.

11. In relation to a product of this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product and some person using such name or mark with or without any indication of the identity of that person.

12. In relation to a product of this Chapter, affixing a brand name on the product, labelling or relabelling of its containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to 'manufacture'.

Tariff Item	Description of goods	Unit	Rate of duty
(1)	(2)	(3)	(4)
6101	MEN'S OR BOYS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6103		
6101 10	- Of wool or fine animal hair:		
6101 10 10	-- Of wool	u	16%
6101 10 20	-- Of Kashmir (cashmere) goats	u	16%
6101 10 90	-- Other	u	16%
6101 20 00	- Of cotton	u	16%
6101 30	- Of man-made fibres:		

6101 30 10	-- Of synthetic fibres	u	16%
6101 30 20	-- Of artificial fibres	u	16%
6101 90	- Other:		
6101 90 10	-- Of silk	u	16%
6101 90 90	-- Other	u	16%
6102	WOMEN'S OR GIRLS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKIJACKETS), WINDCHEATERS, WINDJACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE OF HEADING 6104		
6102 10 00	- Of wool or fine animal hair	u	16%
6102 20 00	- Of cotton	u	16%
6102 30	- Of man-made fibres:		
6102 30 10	-- Of synthetic fibres	u	16%
6102 30 20	-- Of artificial fibres	u	16%
6102 90	- Other:		
6102 90 10	-- Of silk	u	16%
6102 90 90	-- Other	u	16%
6103	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED		
	- Suits:		
6103 11 00	-- Of wool or fine animal hair	u	16%
6103 12 00	-- Of synthetic fibres	u	16%
6103 19	--- Other:		
6103 19 10	-- Of silk	u	16%
6103 19 20	-- Of cotton	u	16%
6103 19 30	-- Of artificial fibres	u	16%
6103 19 90	-- Other	u	16%
	- Ensembles:		
6103 21 00	-- Of wool or fine animal hair	u	16%

6103 22 00	--- Of cotton	u	16%
6103 23 00	-- Of synthetic fibres	u	16%
6103 29	-- Of other textile materials:		
6103 29 10	-- Of silk	u	16%
6103 29 20	-- Of artificial fibres	u	16%
6103 29 90	-- Other	u	16%
	- Jackets and blazers:		
6103 31 00	-- Of wool or fine animal hair	u	16%
6103 32 00	-- Of cotton	u	16%
6103 33 00	-- Of synthetic fibres	u	16%
6103 39	-- Of other textile materials:		
6103 39 10	-- Of silk	u	16%
6103 39 20	-- Of artificial fibres	u	16%
6103 39 90	-- Other	u	16%
	- Trousers, bib and brace overalls, breeches and shorts:		
6103 41 00	-- Of wool or fine animal hair	u	16%
6103 42 00	-- Of cotton	u	16%
6103 43 00	-- Of synthetic fibres	u	16%
6103 49	-- Of other textile materials:		
6103 49 10	-- Of silk	u	16%
6103 49 20	-- Of artificial fibres	u	16%
6103 49 90	-- Other	u	16%
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIM WEAR), KNITTED OR CROCHETED		
	- Suits:		
6104 11 00	-- Of wool or fine animal hair	u	16%
6104 12 00	-- Of cotton	u	16%
6104 13 00	-- Of synthetic fibres	u	16%
6104 19	-- Of other textile materials:		

6104 19 10	-- Of silk	u	16%
6104 19 20	-- Of artificial fibres	u	16%
6104 19 90	-- Other	u	16%
	- Ensembles:		
6104 21 00	-- Of wool or fine animal hair	u	16%
6104 22 00	-- Of cotton	u	16%
6104 23 00	-- Of synthetic fibres	u	16%
6104 29	-- Of other textile materials:		
6104 29 10	-- Of silk	u	16%
6104 29 20	-- Of artificial fibres	u	16%
6104 29 90	-- Other	u	16%
	- Jackets and blazers:		
6104 31 00	-- Of wool or fine animal hair	u	16%
6104 32 00	-- Of cotton	u	16%
6104 33 00	-- Of synthetic fibres	u	16%
6104 39	-- Of other textile materials:		
6104 39 10	-- Of silk	u	16%
6104 39 20	-- Of artificial fibres	u	16%
6104 39 90	-- Other	u	16%
	- Dresses:		
6104 41 00	-- Of wool or fine animal hair	u	16%
6104 42 00	-- Of cotton	u	16%
6104 43 00	-- Of synthetic fibres	u	16%
6104 44 00	-- Of artificial fibres	u	16%
610449	- Of other textile materials:		
6104 49 10	-- Of silk	u	16%
6104 49 90	-- Of other fibres	u	16%
	- Skirts and divided skirts:		
6104 51 00	-- Of wool or fine animal hair	u	16%
6104 52 00	-- Of cotton	u	16%
6104 53 00	-- Of synthetic fibres	u	16%
6104 59	-- Of other textile materials:		
6104 59 10	-- Of silk	u	16%
6104 59 20	-- Of artificial fibres	u	16%
6104 59 90	-- Of other fibres	u	16%
	- Trousers, bib and brace overalls, breeches and shorts:		

6104 61 00	-- Of wool or fine animal hair	u	16%
6104 62 00	-- Of cotton	u	16%
6104 63 00	-- Of synthetic fibres	u	16%
6104 69	-- Of other textile materials:		
6104 69 10	-- Of silk	u	16%
6104 69 20	-- Of artificial fibres	u	16%
6104 69 90	-- Other	u	16%
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED		
6105 10	- Of cotton:		
6105 10 10	-- Shirts, hand crocheted	u	16%
6105 10 20	-- Knit shirts (other than T-shirts) and sweat shirts, other than hand crocheted	u	16%
6105 10 90	-- Other	u	16%
6105 20	- Of man-made fibres:		
6105 20 10	-- Of synthetic fibres	u	16%
6105 20 20	-- Of artificial fibres	u	16%
6105 90	- Of other textile materials:		
6105 90 10	-- Of silk	u	16%
6105 90 90	-- Other	u	16%
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED		
6106 10 00	- Of cotton	u	16%
6106 20	- Of man-made fibres:		
6106 20 10	-- Of synthetic fibres	u	16%
6106 20 20	-- Of artificial fibres	u	16%
6106 90	- Of other textile materials:		
6106 90 10	-- Of silk	u	16%
6106 90 20	-- Of wool or fine animal hair	u	16%
6106 90 90	-- Other	u	16%

6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- Underpants and briefs:		
6107 11 00	-- Of cotton	u	16%
6107 12	--- Of man-made fibres:		
6107 12 10	-- Of synthetic fibres	u	16%
6107 12 20	-- Of artificial fibres	u	16%
6107 19	-- Of other textile materials:		
6107 19 10	-- Of silk	u	16%
6107 19 90	-- Other	u	16%
	- Night shirts and pyjamas:		
6107 21 00	-- Of cotton	u	16%
6107 22	--- Of man-made fibres:		
6107 22 10	-- Of synthetic fibres	u	16%
6107 22 20	-- Of artificial fibres	u	16%
610729	- Of other textile materials:		
6107 29 10	-- Of silk	u	16%
6107 29 20	-- Of wool or fine animal hair	u	16%
6107 29 90	-- Other	u	16%
	- Other:		
6107 91	-- Of cotton:		
6107 91 10	-- Gengis (Vests), other than hand crocheted	u	16%
6107 91 90	-- Other	u	16%
6107 92	-- Of man-made fibres:		
6107 92 10	-- Of synthetic fibres	u	16%
6107 92 20	-- Of artificial fibres	u	16%
6107 99	-- Of other textile materials:		
6107 99 10	-- Of silk	u	16%
6107 99 20	-- Of wool or fine animal hair	u	16%
6107 99 90	-- Other	u	16%

6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT DRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- Slips and petticoats:		
6108 11	-- Of man-made fibres:		
6108 11 10	-- Of synthetic fibres	u	16%
6108 11 20	-- Of artificial fibres	u	16%
6108 19	-- Of other textile materials:		
6108 19 10	-- Of silk	u	16%
6108 19 20	-- Of cotton	u	16%
6108 19 90	-- Of other fibres	u	16%
	- Briefs and panties:		
6108 21 00	-- Of cotton	u	16%
6108 22	--- Of man-made fibres:		
6108 22 10	-- Of synthetic fibres	u	16%
6108 22 20	-- Of artificial fibres	u	16%
6108 29	-- Of other textile materials:		
6108 29 10	-- Of silk	u	16%
6108 29 90	-- Other	u	16%
	- Night dresses and pyjamas:		
6108 31 00	-- Of cotton	u	16%
6108 32	-- Of man-made fibres:		
6108 32 10	-- Of synthetic fibres	u	16%
6108 32 20	-- Of artificial fibres	u	16%
6108 39	-- Of other textile materials:		
6108 39 10	-- Of silk	u	16%
6108 39 90	-- Other	u	16%
	- Other:		
6108 91 00	-- Of cotton	u	16%
6108 92	--- Of man-made fibres:		
6108 92 10	-- Of synthetic fibres	u	16%
6108 92 20	-- Of artificial fibres	u	16%
6108 99	-- Of other textile materials:		
6108 99 10	-- Of silk	u	16%

6108 99 20	-- Of wool or fine animal hair	u	16%
6108 99 90	-- Of other textile materials	u	16%
6109	T-SHIRTS, SINGLET AND OTHER VESTS, KNITTED		
	OR CROCHETED		
6109 10 00	- Of cotton	u	16%
6109 90	- Of other textile materials:		
6109 90 10	-- Of synthetic fibres	u	16%
6109 90 20	-- Of artificial fibres	u	16%
6109 90 30	-- Of silk	u	16%
61099040	-- Of wool or fine animal hair	u	16%
6109 90 90	-- Other	u	16%
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED		
	- Of wool or fine animal hair:		
6110 11	-- Of wool:		
6110 11 10	-- Jerseys	u	16%
6110 11 20	-- Sweaters and cardigans	u	16%
6110 11 90	-- Other	u	16%
6110 12 00	-- Of Kashmir (cashmere) goats	u	16%
6110 19 00	- Other	u	16%
6110 20 00	- Of cotton	u	16%
6110 30	- Of man-made fibres:		
6110 30 10	-- Of synthetic fibres	u	16%
6110 30 20	-- Of artificial fibres	u	16%
6110 90 00	- Of other textile materials	u	16%
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED		
6111 10 00	- Of wool or fine animal hair	kg.	16%
6111 20 00	- Of cotton	kg.	16%
6111 30 00	- Of synthetic fibres	kg.	16%
6111 90	- Of other textile materials:		

6111 90 10	-- Of silk	kg.	16%
6111 90 20	-- Of artificial fibres	kg.	16%
6111 90 90	-- Other	kg.	16%
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED		
	- Track suits:		
6112 11 00	-- Of cotton	u	16%
6112 12 00	-- Of synthetic fibres	u	16%
6112 19	-- Of other textile materials:		
6112 19 10	-- Of silk	u	16%
6112 19 20	-- Of wool or fine animal hair	u	16%
6112 19 30	-- Of artificial fibres	u	16%
6112 19 90	-- Other	u	16%
6112 20	- Ski suits:		
6112 20 10	-- Of silk	kg.	16%
6112 20 20	-- Of wool or fine animal hair	kg.	16%
6112 20 30	-- Of cotton	kg.	16%
6112 20 40	-- Of synthetic fibres	kg.	16%
6112 20 50	-- Of artificial fibres	kg.	16%
6112 20 90	-- Other	kg.	16%
	- Men's or boys' swimwear:		
6112 31 00	-- Of synthetic fibres	u	16%
6112 39	-- Of other textile materials:		
6112 39 10	-- Of silk	u	16%
6112 39 20	-- Of artificial fibres	u	16%
6112 39 90	-- Other	u	16%
	Women's or girls' swimwear:		
6112 41 00	-- Of synthetic fibre	u	16%
6112 49	-- Of other textile materials:		
6112 49 10	-- Of silk	u	16%
6112 49 20	-- Of artificial fibres	u	16%
6112 49 90	-- Other	u	16%
6113 00 00	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 5903, 5906 OR 5907	kg.	16%

6114	OTHER GARMENTS, KNITTED OR CROCHETED		
6114 10 00	- Of wool or fine animal hair	kg.	16%
6114 20 00	- Of cotton	kg.	16%
611430	- Of man-made fibres:		
6114 30 10	-- Of synthetic fibres	kg.	16%
6114 30 20	-- Of artificial fibres	kg.	16%
6114 90	- Of other textile materials:		
6114 90 10	-- Of silk	kg.	16%
6114 90 90	-- Other	kg.	16%
6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING STOCKINGS FOR VARICOSE VEINS AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED		
	- Panty hose and tights:		
6115 11 00	-- Of synthetic fibres, measuring per single yarn less than 67 decitex	u	16%
6115 12 00	-- Of synthetic fibres measuring per single yarn 67 decitex or more	u	16%
6115 19	-- Of other textile materials:		
6115 19 10	-- Of silk	u	16%
6115 19 20	-- Of wool or fine animal hair	u	16%
6115 19 30	-- Of artificial fibres	u	16%
6115 19 90	-- Other	u	16%
6115 20	- Women's full-length or knee-length hosiery measuring per single yarn less than 67 decitex:		
6115 20 10	-- Of cotton	pa	16%
6115 20 90	-- Other	pa	16%
	- Other:		
6115 91 00	-- Of wool or fine animal hair	pa	16%
6115 92 00	-- Of cotton	pa	16%
6115 93 00	-- Of synthetic fibres	pa	16%

6115 99	-- Of other textile materials:		
6115 99 10	-- Of artificial fibres	pa	16%
6115 99 90	-- Other	pa	16%
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED		
6116 10 00	- Impregnated, coated or covered with plastics or rubber	pa	16%
	- Other:		
6116 91 00	-- Of wool or fine animal hair	pa	16%
6616 92 00	-- Of cotton	pa	16%
6116 93 00	-- Of synthetic fibres	pa	16%
6116 99	-- Of other textile materials:		
6116 99 10	-- Of artificial fibres	pa	16%
6116 99 90	-- Other	pa	16%
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES		
6117 10	- Shawls, scarves, mufflers, mantillas, veils and the like:		
6117 10 10	-- Of silk	u	16%
6117 10 20	-- Of wool	u	16%
6117 10 30	-- Of cotton	u	16%
6117 10 40	-- Of man-made fibres	u	16%
6117 10 90	-- Other	u	16%
6117 20	- Ties, bow ties and cravats:		
6117 20 10	-- Of silk	u	16%
6117 20 20	-- Of wool	u	16%
6117 20 30	-- Of cotton	u	16%
6117 20 40	-- Of man-made fibres	u	16%
61172090	-- Of other fibres	u	16%
611780	- Other accessories:		
6117 80 10	-- Of silk	u	16%
6117 80 20	-- Of wool	u	16%
6117 80 30	-- Of cotton	u	16%

6117 80 40	-- Of man-made fibres	u	16%
6117 80 90	-- Other	u	16%
61179000	- Parts	kg.	16%

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

Tariff value in respect of articles of apparel, whether or not knitted or crocheted, all sort, falling under sub-heading No. 6101.00 or 6201.00 .

In exercise of the powers conferred by sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 8/2001-Central Excise (N.T.), dated the 1st March, 2001[G.S.R. 142 (E) dated the 1st March, 2001], except as respects things done or omitted to be done before such supersession, the Central Government, hereby fixes tariff value in respect of articles of apparel, whether or not knitted or crocheted, all sorts, falling under sub-heading No. 6101.00 or 6201.00 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), at the rate of 60% of the retail sale price that is declared or required to be declared on the retail packages under the provisions of the Standards of Weights and Measures Act, 1976 (60 of 1976) or the rules made thereunder or under any other law for the time being in force.

Explanation. - For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.

2. This notification shall come into force on the 1st day of May, 2001.

[Notfn. No. 20/01-CE dt.30.4.01 (NT) as amended by 7/02 (NT)-CE. dt.1.3.2002]