

Central Excise Tariff (Amendment) Act, 2004

Chapter LXII - Articles of Apparel and Clothing Accessories, Not Knitted or Crocheted

CHAPTER 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED NOTES

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212).
2. This Chapter does not cover:
 - (a) worn clothing or other worn articles of heading 6309; or
 - (b) orthopaedic appliances, surgical belts, trusses or the like (heading 9021).
3. For the purposes of headings 6203 and 6204:
 - (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:
 - 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
 - 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 nor 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 set 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 6207 or 6208) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

-- one garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

-- 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), 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 and ski suits, of heading 6211.

4. For the purposes of heading 6209:

(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 6209 and in other headings of this Chapter are to be classified in heading 6209.

5. Garments which are, prima facie, classifiable both in heading 6210 and in other headings of this Chapter, excluding heading 6209, are to be classified in heading 6210.

6. For the purposes of heading 6211, "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:

-- 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

-- one pair of trousers whether or not extending above waistlevel, 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.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading 6213). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 6214.

8. 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.

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

10. 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.

11. 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)
6201	MEN'S OR BOYS' OVERCOATS, CAR- COATS, CLOAKS, ANORAKS (INCLUDING SKI- JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING 6203		
	- Overcoats, raincoats, car- coats, capes, cloaks and similar articles:		
6201 11 00	-- Of wool and fine animal hair	u	16%
6201 12	-- Of cotton:		
6201 12 10	-- Raincoats	u	16%
6201 12 90	-- Other	u	16%
6201 13	-- Of man-made fibres:		
6201 13 10	--- Raincoats	u	16%
6201 13 90	-- Other	u	16%
6201 19	-- Of other textile materials:		
6201 19 10	-- Of silk	u	16%
6201 19 90	--- Of other textile fibres	u	16%
	- Other:		

6201 91 00	-- Of wool or fine animal hair	u	16%
6201 92 00	-- Of cotton	u	16%
6201 93 00	-- Of man-made fibres	u	16%
6201 99	-- Of other textile materials:		
6201 99 10	-- Of silk	u	16%
6201 99 90	-- Other	u	16%
6202	WOMEN'S OR GIRLS' OVERCOATS, CARCOATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND-CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF HEADING 6204		
	- Overcoats, raincoats, carcoats, capes, cloaks and similar articles:		
6202 11	-- Of wool or fine animal hair:		
6202 11 10	-- Coats	u	16%
6202 11 90	-- Other	u	16%
6202 12 00	-- Of cotton	u	16%
6202 13 00	-- Of man-made fibres	u	16%
6202 19	-- Of other textile materials:		
6202 19 10	--- Coats of silk	u	16%
6202 19 20	--- Coats of all other fibres	u	16%
6202 19 90	-- Other	u	16%
	- Other:		
6202 91	-- Of wool or fine animal hair:		
6202 91 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 91 90	-- Other	u	16%
6202 92	-- Of cotton:		
6202 92 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 92 90	-- Other	u	16%
6202 93	-- Of man-made fibres:		
6202 93 10	--- Wind and ski-jackets, wind-cheaters	u	16%
6202 93 90	-- Other	u	16%

6202 99	-- Of other textile materials:		
	-- Of silk:		
6202 99 11	---- Wind and ski-jackets	u	16%
6202 99 19	---- Other	u	16%
6202 99 90	-- Other	u	16%
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	- Suits:		
6203 11 00	-- Of wool or fine animal hair	u	16%
6203 12 00	-- Of synthetic fibres	u	16%
6203 19	-- Of other textile materials:		
6203 19 10	--- Of cotton	u	16%
6203 19 90	-- Other	u	16%
	- Ensembles:		
6203 21 00	-- Of wool or fine animal hair	u	16%
6203 22 00	-- Of cotton	u	16%
6203 23 00	-- Of synthetic fibres	u	16%
6203 29 00	-- Of other textile materials	u	16%
	- Jackets and blazers:		
6203 3100	-- Of wool or fine animal hair	u	16%
6203 32 00	-- Of cotton	u	16%
6203 33 00	- Of synthetic fibres	u	16%
6203 39	-- Of other textile materials:		
6203 39 10	-- Of silk	u	16%
6203 39 90	-- Other	u	16%
	- Trousers, bib and brace overalls, breeches and shorts:		
6203 41 00	-- Of wool or fine animal hair	u	16%
6203 42 00	-- Of cotton	u	16%
6203 43 00	-- Of synthetic fibres	u	16%
6203 49	-- Of other textile materials:		
6203 49 10	-- Of silk	u	16%
6203 49 90	-- Other	u	16%

6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR)		
	- Suits:		
6204 11 00	-- Of wool or fine animal hair	u	16%
6204 12 00	-- Of cotton	u	16%
6204 13 00	-- Of synthetic fibres	u	16%
6204 19	-- Of other textile materials:		
	-- Of silk:		
6204 19 11	---- Sequinned or beaded with chattons or embroidered	u	16%
6204 19 19	---- Other	u	16%
6204 19 90	-- Of all other fibres	u	16%
	- Ensembles:		
6204 21 00	-- Of wool or fine animal hair	u	16%
6204 22	-- Of cotton:		
6204 22 10	-- Blouses combined with skirts, trousers or shorts	u	16%
6204 22 90	-- Other	u	16%
6204 23 00	-- Of synthetic fibres	u	16%
6204 29	-- Of other textile materials:		
	-- Of silk:		
6204 29 11	---- Sequinned or beaded	u	16%
6204 29 19	---- Other	u	16%
6204 29 90	-- Other	u	16%
	- Jackets and blazers:		
6204 31 00	-- Of wool or fine animal hair	u	16%
6204 32 00	-- Of cotton	u	16%
6204 33 00	-- Of synthetic fibres	u	16%
6204 39	-- Of other textile materials:		
	-- Of silk:		
6204 39 11	---- Sequinned or beaded with chattons or embroidered	u	16%

6204 39 19	---- Other	u	16%
6204 39 90	-- Other	u	16%
	- Dresses:		
6204 41	-- Of wool or fine animal hair:		
6204 41 10	-- House coats and like dresses	u	16%
6204 41 20	-- Blazers	u	16%
6204 41 90	--- Other	u	16%
6204 42	-- Of cotton:		
6204 42 10	-- House coats and the like dresses	u	16%
6204 42 20	--- Dresses	u	16%
6204 42 90	--- Other	u	16%
620443	- Of synthetic fibres:		
6204 43 10	-- House coats and the like	u	16%
6204 43 90	-- Other	u	16%
6204 44 00	- - Of artificial fibres	u	16%
620449	- Of other textile materials:		
	-- Of silk:		
6204 49 11	----House coats and the like dresses	u	16%
6204 49 19	----Other	u	16%
6204 49 90	--- Other	u	16%
	- Skirts and divided skirts:		
6204 51 00	- - Of wool or fine animal hair	u	16%
6204 52 00	- - Of cotton	u	16%
6204 53 00	- - Of synthetic fibres	u	16%
6204 59	- - Of other textile materials:		
6204 59 10	-- Of silk	u	16%
6204 59 90	--- Other	u	16%
	- Trousers, bib and brace overalls, breeches and shorts:		
6204 61	-- Of wool or fine animal hair:		
6204 61 10	-- Trousers and shorts	u	16%
6204 61 90	--- Other	u	16%
6204 62 00	- - Of cotton	u	16%
6204 63 00	- - Of synthetic fibres	u	16%
6204 69	-- Of other textile materials:		
	-- Of silk:		
6204 69 11	----Sequinned or beaded or embroidered	u	16%

6204 69 19	----Other	u	16%
6204 69 90	--- Other	u	16%
6205	MEN'S OR BOYS' SHIRTS		
6205 10 00	- Of wool or fine animal hair	u	16%
6205 20 00	- Of cotton	u	16%
6205 30 00	- Of man-made fibres	u	16%
6205 90	- Of other textile materials:		
6205 90 10	-- Of silk	u	16%
6205 90 90	-- Other	u	16%
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES		
6206 10	- Of silk or silk waste:		
6206 10 10	-- Of silk	u	16%
6206 10 90	-- Other	u	16%
6206 20 00	- Of wool or fine animal hair	u	16%
6206 30 00	- Of cotton	u	16%
6206 40 00	- Of man-made fibres	u	16%
6206 90 00	- Of other textile materials	u	16%
6207	MEN'S OR BOYS' SINGLETs AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- Underpants and briefs:		
6207 11 00	-- Of cotton	u	16%
6207 19	--- Of other textile materials:		
6207 19 10	--- Of synthetic fibres	u	16%
6207 19 20	--- Of wool	u	16%
6207 19 30	-- Of silk	u	16%
6207 19 90	-- Other	u	16%
	- Night shirts and pyjamas:		
6207 21 10	-- Of cotton	u	16%
6207 22 00	-- Of man-made fibres	u	16%
6207 29 00	-- Of other textile materials	u	16%
	- Other:		
6207 91	-- Of cotton:		
6207 9110	-- Dressing gowns and bathrobes	u	16%

6207 9120	-- Under shirts other than hand printed	u	16%
6207 9190	-- Other	u	16%
6207 92 00	-- Of man-made fibres	u	16%
620799	- Of other textile materials:		
	-- Of silk:		
6207 99 11	---- Dressing gowns and bathrobes	u	16%
6207 99 19	---- Other	u	16%
	-- Of wool:		
6207 99 21	---- Dressing gowns and bathrobes	u	16%
6207 99 29	---- Other	u	16%
6207 99 90	-- Other	u	16%
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGEEES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES		
	- Slips and petticoats:		
6208 11 00	-- Of man-made fibres	u	16%
6208 19	--- Of other textile materials:		
6208 19 10	--- Of cotton other than hand printed	u	16%
6208 19 90	--- Other	u	16%
	- Nightdresses and pyjamas:		
6208 21 00	-- Of cotton	u	16%
6208 22 00	-- Of man-made fibres	u	16%
6208 29	-- Of other textile materials:		
6208 29 10	-- Of silk	u	16%
6208 29 20	--- Of wool	u	16%
6208 29 90	-- Other	u	16%
	- Other:		
6208 91	-- Of cotton:		
6208 91 10	--- Dressing gowns and bathrobes	u	16%
6208 91 90	-- Other	u	16%
6208 92	--- Of man-made fibres:		

6208 92 10	--- Dressing gowns and bathrobes	u	16%
6208 92 90	-- Other	u	16%
6208 99	-- Of other textile materials:		
6208 99 10	--- Dressing gowns and bathrobes of wool	u	16%
6208 99 20	--- Dressing gowns and bathrobes of silk	u	16%
6208 99 90	-- Other	u	16%
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES		
6209 10 00	- Of wool or fine animal hair	u	16%
6209 20 00	- Of cotton	u	16%
6209 30 00	- Of synthetic fibres	u	16%
6209 90	- Of other textile materials:		
6209 90 10	-- Of silk	u	16%
6209 90 90	-- Other	u	16%
6210	GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907		
6210 10 00	- Of fabrics of heading 5602 or 5603	u	16%
6210 20	- Other garments, of the type described in subheadings 6201 11 to 6201 19:		
6210 20 10	--- Outer garments, of rubberised textile fabrics	u	16%
6210 20 20	--- Outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials	u	16%
6210 20 30	--- Outer garments, of fabrics otherwise impregnated or coated	u	16%
6210 20 90	-- Other	u	16%
6210 30	- Other garments, of the type described in subheadings 6202 11 to 6202 19:		

6210 3010	-- Outer garments, of textiles impregnated, coated, covered or laminated with preparations of cellulose/derivatives and other artificial plastic materials	u	16%
62103020	-- Outer garments, of rubberised textile fabrics	u	16%
62103030	-- Outer garments, of fabrics otherwise impregnated	u	16%
6210 30 90	-- Other	u	16%
6210 40	- Other men's or boys' garments:		
6210 40 10	-- Bullet proof jacket, bomb disposal jacket and the like	u	16%
6210 40 90	-- Other	u	16%
6210 50 00	- Other women's or girls' garments	u	16%
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS		
	- Swimwear:		
6211 11 00	-- Men's or boys'	u	16%
6211 12 00	-- Women's or girls'	u	16%
6211 20 00	- Ski suits	u	16%
	- Other garments, men's or boys':		
6211 31 00	-- Of wool or fine animal hair	u	16%
6211 32 00	-- Of cotton	u	16%
6211 33 00	-- Of man-made fibres	u	16%
6211 39 00	-- Of other textile materials	u	16%
	- Other garments, women's or girls':		
6211 41 00	-- Of wool or fine animal hair	u	16%
6211 42	-- Of cotton:		
6211 42 10	-- Kurta and salwar with or without duppatta	u	16%
6211 42 90	-- Other	u	16%
6211 43 00	-- Of man-made fibres	u	16%
6211 49 00	-- Of Other textile materials	u	16%

6212	BRASSIERES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED		
6212 10 00	- Brassieres	u	16%
6212 20 00	- Girdles and panty-girdles	u	16%
6212 30 00	- Corselettes	u	16%
6212 90	- Other:		
6212 90 10	-- Suspender belts, braces, suspender garters and the like	u	16%
6212 90 90	-- Other	u	16%
6213	HANDKERCHIEFS		
6213 10 00	- Of silk or silk waste	u	16%
6213 20 00	- Of cotton	u	16%
6213 90	- Other:		
6213 90 10	-- Of man-made fibres	u	16%
6213 90 90	--- Of other textile materials	u	16%
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE		
6214 10	- Of silk or silk waste:		
6214 10 10	-- Scarves of silk measuring 60 cms or less	u	16%
6214 10 20	--- Shawls, scarves (exceeding 60 cms) and the like	u	16%
6214 10 90	-- Other	u	16%
6214 20	- Of wool or fine animal hair:		
6214 20 10	--- Shawls	u	16%
6214 20 20	--- Scarves	u	16%
6214 20 30	-- Mufflers	u	16%
6214 20 90	-- Other	u	16%
6214 30 00	- Of synthetic fibres	u	16%
6214 40 00	- Of artificial fibres	u	16%
6214 90	- Of other textile materials:		
6214 90 10	--- Abrabroomal, cotton	u	16%
	-- Chadars, of cotton:		
6214 90 21	---- Grey	u	16%
6214 9022	-- White bleached	u	16%

6214 9029	-- Other	u	16%
	-- Odhani, of cotton:		
6214 90 31	---- Grey	u	16%
6214 90 32	---- White bleached	u	16%
6214 90 39	---- Other	u	16%
6214 90 40	--- Scarves, of cotton	u	16%
6214 90 50	--- Shawls, mufflers and the like, of cotton	u	16%
6214 90 60	--- Shawls, mufflers and the like of man-made fibres	u	16%
6214 90 90	-- Other	u	16%
6215	TIES, BOW TIES AND CRAVATS		
6215 10 00	- Of silk or silk waste	u	16%
6215 20 00	- Of man-made fibres	u	16%
6215 90	- Of other textile materials:		
6215 90 10	-- Of cotton	u	16%
6215 90 90	--- Other	u	16%
6216	GLOVES, MITTENS AND MITTS		
6216 00	- Gloves, mittens and mitts:		
6216 00 10	--- Of cotton	pa	16%
6216 00 90	-- Other	pa	16%
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF HEADING 6212		
6217 10	- Accessories:		
6217 10 10	-- For articles of apparel of cotton	kg.	16%
6217 10 20	-- For articles of apparel of synthetic fibres	kg.	16%
6217 10 30	-- For articles of apparel of wool	kg.	16%
6217 10 40	-- For articles of apparel of silk	kg.	16%
6217 10 50	--- For articles of apparel of regenerated fibre	kg.	16%
6217 10 60	--- For articles of apparel of other fibres	kg.	16%
6217 10 70	--- Stockings, socks sockettes and the like of cotton	kg.	16%
6217 10 90	-- Other	kg.	16%

6217 90	- Parts:		
6207 90 10	--- Collar cuffs and the like of cotton	kg.	16%
6217 90 20	-- Of silk	kg.	16%
6217 90 30	-- Of wool	kg.	16%
6217 90 40	-- Separately presented removable linings for raincoats and other	kg.	16%
6217 90 90	-- Other	kg.	16%

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

For 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 see Notifn. No. 20/01 (NT) under Ch. 61.