

Customs Duties

Table Nos.1 to 3; Page Nos. F-1 to F-18

TABLE NO. 1
EFFECTIVE RATES OF CUSTOMS DUTIES
ON MAN-MADE FIBRES AND RAW MATERIALS
(EFFECTIVE FROM 01-07-2017)

I. SYNTHETIC FIBRES

EFFECTIVE DATES		ACRYLIC STAPLE FIBRE		
From	To	Customs Duty %	Auxiliary Duty %	Total %
28-02-1999	28-02-2000	35	–	35
01-03-2000	07-07-2004	20	–	20
08-07-2004	28-02-2005	20	–	20.40
01-03-2005	28-02-2006	15	–	15.30
01-03-2006	28-02-2007	10	–	10.48
01-03-2007	28-11-2007	–	–	10.72
29-11-2007	28-02-2010	5	–	5.55
29-11-2007	28-02-2010	5	–	5.55
01-03-2010	28-02-2011	5	–	5.55
01-03-2011	16-03-2012	5	–	5.55
17-03-2012	29-02-2013	5	–	5.55
01-03-2013	10-07-2014	5	–	5.55
11-07-2014	28-02-2015	5	–	5.55
01-03-2015	29-02-2016	5	–	5.20
01-03-2016	30-06-2017	5	–	5.20
01-07-2017 & Onwards		5	–	5.00

I. SYNTHETIC FIBRES (Contd.)

EFFECTIVE DATES			POLYESTER STAPLE FIBRES				EFFECTIVE DATES			OTHER SYNTHETIC STAPLE FIBRES			
From	To		Customs Duty %	Auxiliary Duty %	Total %	From	To		Customs Duty %	Auxiliary Duty %	Total %		
23-07-1996	27-02-1999		30	-	30	01-03-2000	07-07-2004		20	-	20		
28-02-1999	28-02-2000		35	-	35	08-07-2004	28-02-2005		20	-	20.40		
01-03-2000	07-07-2004		20	-	20	01-03-2005	28-02-2006		15	-	15.30		
08-07-2004	28-02-2005		20	-	20.40	01-03-2006	28-02-2007		10	-	10.48		
01-03-2005	28-02-2006		15	-	15.30	01-03-2007	28-11-2007		10	-	10.72		
01-03-2006	28-02-2007		10	-	10.48	29-11-2007	28-02-2010		5	-	5.55		
01-03-2007	28-11-2007		7.50	-	8.13	01-03-2010	28-02-2011		5 ^x	-	5.55		
29-11-2007	28-02-2010		5.00	-	5.55	01-03-2011	16-03-2012		5 ^x	-	5.55		
01-03-2010	28-02-2011		5.00	-	5.55	17-03-2012	28-02-2013		5 ^x	-	5.55		
01-03-2011	16-03-2012		5.00	-	5.55	01-03-2013	10-07-2014		5 ^x	-	5.55		
17-03-2012	29-02-2013		5.00	-	5.55	11-07-2014	28-02-2015		5 ^x	-	5.55		
01-03-2013	10-07-2014		5.00	-	5.55	01-03-2015	29-02-2016		5	-	5.20		
11-07-2014	28-02-2015		5.00	-	5.55	01-03-2016	30-06-2017		5	-	5.20		
01-03-2015	29-02-2016		5.00	-	5.20	01-07-2017 & Onwards			5	-	5.00		
01-03-2016	30-06-2017		5.00	-	5.20								
01-07-2017 & Onwards			5.00	-	5.00								

II. CELLULOSIC FIBRES

EFFECTIVE DATES		VISCOSE STAPLE FIBRE			
From	To	Customs Duty %	Auxiliary Duty %	Total %	Countervailing Duty Rs. per kg.
01-03-1994	28-02-2000	25	—	25	Equal to Excise Duty
01-03-2000	07-07-2004	20	—	20	- do -
08-07-2004	28-02-2005	20	—	20.40	- do -
01-03-2005	28-02-2006	15	—	15.30	- do -
01-03-2006	28-02-2007	10	—	10.48	4.77
01-03-2007	28-11-2007	10	—	10.72	4.79
29-11-2007	28-02-2010	5	—	5.55	4.56
01-03-2010	28-02-2011	5	—	5.55	4.56
01-03-2011	16-03-2012	5	—	5.55	4.56
17-03-2012	29-02-2013	5	—	5.55	4.56
01-03-2013	10-07-2014	5	—	5.55	4.56
11-07-2014	28-02-2015	5	—	5.55	4.56
01-03-2015	29-02-2016	5	—	5.20	4.00
01-03-2016	30-06-2017	5	—	5.20	4.00
01-07-2017 & Onwards		5	—	5.00	Nil

II. CELLULOSIC FIBRES (Contd.)

POLYNOSIC, H.W.M. HIGH TENACITY AND HIGH PERFORMANCE VISCOSE FIBRES				
EFFECTIVE DATES		Customs Duty %	Auxiliary Duty %	Total %
From	To			
01-03-1994	28-02-2000	25	–	25
01-03-2000	07-07-2004	20	–	20
08-07-2004	28-02-2005	20	–	20.40
01-03-2005	28-02-2006	15	–	15.30
01-03-2006	28-02-2007	10	–	10.48
01-03-2007	28-11-2007	10	–	10.72
29-11-2007	28-02-2010	5	–	5.55
01-03-2010	28-02-2011	5	–	5.55
01-03-2011	16-03-2012	5	–	5.55
17-03-2012	29-02-2013	5	–	5.55
01-03-2013	10-07-2014	5	–	5.55
11-07-2014	28-02-2015	5	–	5.55
01-03-2015	29-02-2016	5	–	5.20
01-03-2016	30-06-2017	5	–	5.20
01-07-2017 & Onwards		5	–	5.00

II. CELLULOSIC FIBRES (Contd.)

EFFECTIVE DATES		Other Man-Made Fibres (excl. Viscose, Polyester and Acrylic)		
From	To	Customs Duty %	Auxiliary Duty %	Total %
28-02-1999	28-02-2000	35	—	35
01-03-2000	07-07-2004	20	—	20
08-07-2004	28-02-2005	20	—	20.40
01-03-2005	28-02-2006	15	—	15.30
01-03-2006	28-02-2007	10	—	10.48
01-03-2007	28-11-2007	10	—	10.72
29-11-2007	28-02-2010	5	—	5.55
01-03-2010	28-02-2011	5	—	5.55
01-03-2011	16-03-2012	5	—	5.55
17-03-2012	29-02-2013	5	—	5.55
01-03-2013	10-07-2014	5	—	5.55
11-07-2014	28-02-2015	5	—	5.55
01-03-2015	29-02-2016	5	—	5.20
01-03-2016	30-06-2017	5	—	5.20
01-07-2017 & Onwards		5	—	5.00

III. SYNTHETIC FILAMENT YARNS

EFFECTIVE DATES		Nylon Filament Yarn			Polyester Filament Yarn		
From	To	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %
28-02-1999	28-02-2000	35	–	35	35	–	35
01-03-2004	07-07-2004	20	–	20	20	–	20
08-07-2004	28-02-2005	20	–	20.40	20	–	20.40
01-03-2005	28-02-2006	15	–	15.30	15	–	15.30
01-03-2006	28-02-2007	10	–	10.48	11	–	11.52
01-03-2007	28-11-2007	10	–	10.72	8.5	–	9.20
29-11-2007	29-02-2008	10	–	10.72	6.0	–	6.61
01-03-2008	28-02-2010	10	–	10.72	5.0	–	5.55
01-03-2010	28-02-2011	10	–	10.72	5.0	–	5.55
01-03-2011	16-03-2012	7.5	–	8.41	5.0	–	5.55
17-03-2012	29-02-2013	7.5	–	8.41	5.0	–	5.55
01-03-2013	10-07-2014	7.5	–	8.41	5.0	–	5.55
11-07-2014	28-02-2015	7.5	–	8.41	5.0	–	5.55
01-03-2015	29-02-2016	7.5	–	7.80	5.0	–	5.20
01-03-2016	30-06-2017	7.5	–	7.80	5.0	–	5.20
01-07-2017 & Onwards		7.5	–	7.80	5.0	–	5.00

III. SYNTHETIC FILAMENT YARNS (Contd.)

EFFECTIVE DATES		Nylon Tyre Yarn			Other Synthetic Filament Yarn		
From	To	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %
28-02-1999	28-02-2000	35	-	35	35	-	35
01-03-2000	07-07-2004	20	-	20	20	-	20
08-07-2004	28-02-2005	20	-	20.40	20	-	20.40
01-03-2005	28-02-2006	15	-	15.30	15	-	15.30
01-03-2006	28-02-2007	10	-	10.48	10	-	10.48
01-03-2007	28-11-2007	10	-	10.72	10	-	10.72
29-11-2007	28-02-2010	10	-	10.72	5	-	5.55
01-03-2011	16-03-2012	10	-	10.72	5	-	5.55
17-03-2012	29-02-2013	7.50	-	8.41	5	-	5.55
01-03-2013	10-07-2014	7.50	-	8.41	5	-	5.55
11-07-2014	28-02-2015	7.50	-	8.41	5	-	5.55
01-03-2015	29-02-2016	7.50	-	7.80	5	-	5.20
01-03-2016	30-06-2017	7.50	-	7.80	5	-	5.20
01-07-2017 & Onwards		7.50	-	7.50	5	-	5.00

IV. CELLULOSIC FILAMENT YARNS

EFFECTIVE DATES		Viscose Fil. Yarn (Below 600 Denier)			Viscose Fil. Yarn (600 Denier & above)			Acetate Filament Yarn			Cuprammonium Filament Yarn		
From	To	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %
28-02-1999	28-02-2000	35	-	35	35	-	35	25	-	25	25	-	25
01-03-2000	07-07-2004	20	-	20	20	-	20	20	-	20	20	-	20
08-07-2004	28-02-2005	20	-	20.40	20	-	20.40	20	-	20.40	20	-	20.40
01-03-2005	28-02-2006	15	-	15.30	15	-	15.30	15	-	15.30	15	-	15.30
01-03-2006	28-02-2007	10	-	10.48	10	-	10.48	10	-	10.48	10	-	10.48
01-03-2007	28-11-2007	10	-	10.72	10	-	10.72	10	-	10.72	10	-	10.72
29-11-2007	28-02-2010	5	-	5.55	5	-	5.55	5	-	5.55	5	-	5.55
01-03-2010	28-02-2011	5	-	5.55	5	-	5.55	5	-	5.55	5	-	5.55
01-03-2011	16-03-2012	5	-	5.55	5	-	5.55	5	-	5.55	5	-	5.55
17-03-2012	29-02-2013	5	-	5.55	5	-	5.55	5	-	5.55	5	-	5.55
01-03-2013	10-07-2014	5	-	5.55	5	-	5.55	5	-	5.55	5	-	5.55
11-07-2014	28-02-2015	5	-	5.55	5	-	5.55	5	-	5.55	5	-	5.55
01-03-2015	29-02-2016	5	-	5.20	5	-	5.20	5	-	5.20	5	-	5.20
01-03-2016	30-06-2016	5	-	5.20	5	-	5.20	5	-	5.20	5	-	5.20
01-07-2017	Onwards	5	-	5.20	5	-	5.20	5	-	5.20	5	-	5.00

V. RAW MATERIALS FOR SYNTHETIC FIBRES / YARNS

EFFECTIVE DATES		Caprolactam			DMT / PTA		
From	To	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %
13-06-1998	28-02-2001	25	–	25	25	–	25
01-03-2001	07-07-2004	20	–	20	20	–	20
08-07-2004	28-02-2005	20	–	20.40	20	–	20.40
01-03-2005	28-02-2006	15	–	15.30	15	–	15.30
01-03-2006	28-02-2007	10	–	10.66	10	–	10.48
01-03-2007	28-11-2007	10	–	10.86	7.50	–	8.13
29-11-2007	28-02-2010	10	–	10.86	5.00	–	5.55
01-03-2010	28-02-2011	10	–	10.86	5.00	–	5.55
01-03-2011	16-03-2012	7.5	–	8.03	5.00	–	5.55
17-03-2012	29-02-2013	7.5	–	8.41	5.00	–	5.55
01-03-2013	10-07-2014	7.5	–	8.41	5.00	–	5.55
11-07-2014	28-02-2015	7.5	–	8.41	5.00	–	5.55
01-03-2015	29-02-2016	7.5	–	7.80	5.00	–	5.20
01-03-2016	30-06-2017	7.5	–	7.80	5.00	–	5.20
01-07-2017 & Onwards		7.5	–	7.80	5.00	–	5.00

VI. RAW MATERIALS FOR SYNTHETIC FIBRES / YARNS

EFFECTIVE DATES		Acrylonitrile			MEG			Titanium Dioxide		
From	To	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %
23-07-1996	29-02-2000	15	-	15	25	-	25	40	-	40
01-03-2000	28-02-2001	15	-	15	25	-	25	35	-	35
01-03-2001	28-02-2002	15	-	15	20	-	20	35	-	35
01-03-2002	28-02-2003	15	-	15	20	-	20	30	-	30
01-03-2003	07-07-2004	15	-	15	20	-	20	25	-	25
08-07-2004	28-02-2005	15	-	15.30	20	-	20.40	20	-	20.40
01-03-2005	28-02-2006	5	-	5.10	15	-	15.30	10	-	10.20
01-03-2006	28-02-2007	5	-	5.36	10	-	10.57	12.50	-	13.22
01-03-2007	28-11-2007	5	-	5.55	7.50	-	8.27	10.00	-	11.00
29-11-2007	28-02-2010	5	-	5.55	5.00	-	5.68	10.00	-	11.00
01-03-2010	28-02-2011	5	-	5.55	5.00	-	5.68	10.00	-	11.00
01-03-2011	16-03-2012	2.5	-	2.78	5.00	-	5.68	10.00	-	11.00
17-03-2012	29-02-2013	2.5	-	5.56	5.00	-	5.68	7.50	-	8.41
01-03-2013	10-07-2014	2.5	-	5.56	5.00	-	5.68	7.50	-	8.41
11-07-2014	28-02-2015	2.5	-	2.60	5.00	-	5.68	7.50	-	8.41
01-03-2015	29-02-2016	2.5	-	2.60	5.00	-	5.20	7.50	-	7.80
01-03-2016	30-06-2017	2.5	-	2.60	5.00	-	5.20	7.50	-	7.80
01-07-2017 & Onwards		2.5	-	2.50	5.00	-	5.00	7.50	-	7.50

VII. RAW MATERIAL FOR CELLULOSIC FIBRES / YARNS

EFFECTIVE DATES		Rayon Grade Wood Pulp			Zinc		
From	To	Customs Duty %	Auxiliary Duty %	Total %	Customs Duty %	Auxiliary Duty %	Total %
28-02-1999	28-02-2002	5	Nil	5	35	–	35
01-03-2002	07-07-2004	5	Nil	5	25	–	25
08-07-2004	28-02-2006	5	Nil	5.10	15	–	15.30
01-03-2006	28-02-2007	5	Nil	5.18	7.50	–	8.10
01-03-2007	28-02-2010	5	Nil	5.28	5.00	–	5.82
01-03-2010	28-02-2011	5	Nil	5.28	5.00	–	5.82
01-03-2011	16-03-2012	2.5	Nil	2.11	5.00	–	5.82
17-03-2012	29-02-2013	2.5	Nil	2.86	5.00	–	5.82
01-03-2013	10-07-2014	2.5	Nil	2.86	5.00	–	5.82
11-07-2014	28-02-2015	2.5	Nil	2.86	5.00	–	5.82
01-03-2015	29-02-2016	2.5	Nil	2.60	5.00	–	5.20
01-03-2016	30-06-2017	2.5	Nil	2.60	5.00	–	5.20
01-07-2017 & Onwards		2.5	Nil	2.50	5.00	–	5.00

VIII. RAW MATERIALS FOR CELLULOSIC FIBRES / YARNS (Contd.)

EFFECTIVE DATES		Caustic Soda		
From	To	Customs Duty (%)	Auxiliary Duty (%)	Total (%)
28-02-1999	28-02-2002	35	-	35
01-03-2002	28-02-2003	30	-	30
01-03-2003	07-07-2004	25	-	25
08-07-2004	28-02-2005	20	-	20.40
01-03-2005	28-02-2006	15	-	15.30
01-03-2006	28-02-2007	12.50	-	13.22
01-03-2007	28-02-2010	7.50	-	8.41
01-03-2010	28-02-2011	7.725	-	7.725
01-03-2011	16-03-2012	7.50	-	8.41
17-03-2012	29-02-2013	7.50	-	8.41
01-03-2013	10-07-2014	7.50	-	8.41
11-07-2014	28-02-2015	7.50	-	8.41
01-03-2015	29-02-2016	7.50	-	7.80
01-03-2016	30-06-2017	7.50	-	7.80
01-07-2017 & Onwards		7.50	-	7.50

TABLE NO. 2

**EFFECTIVE RATES OF CUSTOMS DUTIES ON MAN-MADE FIBRES /
YARNS / FABRICS AND RAW MATERIALS 2023-2024**

From 01-07-2017 onwards

Tariff No.	Item	Total Duty %
5402.41	Nylon Filament Yarn	5.00
5402.10	Nylon Tyre Yarn of 833.33 decitex and above Incl. Yarn	5.00
5402.42 5402.43	Polyester Filament Yarn	5.00
5402.70 5404/5406	Polyester Filament Yarn 750 D & above	5.00
5403.10	Viscose Filament Yarn / Tyre yarn / H.T.	5.00
5403.33	Acetate Filament Yarn	5.00
5403.39	Cuprammonium Filament Yarn	5.00
5503.20	Polyester Staple Fibre	5.00
5503.30	Acrylic Staple Fibre	5.00
5503.10	Nylon Staple Fibre	5.00
5504.90	Acetate Staple Fibre	5.00
5503.40	Polypropylene Staple Fibre	5.00
5503.90	Other Synthetic Fibre / Yarn	5.00
5504.10	Regular Viscose-Staple Fibre	5.00
5504.10	Polynosic / HWM Fibre / Tow	5.00
5605.00	Metallised Yarn	13.00
2933.71	Caprolactam	5.00
2917.37	DMT	5.00
2917.36	PTA	5.00
2905.31	MEG	5.00
2926.10	Acrylonitrile	2.50
2901.22	Propylene	5.00
5902.10 5902.20/5902.90	Nylon / Polyester / Rayon Cord Fabrics	20.00
3907.60	PET	7.50
2915.21	Acetic Acid	7.50
2901.21	Ethylene	4.00
2902.41	Ortho - Xylene	2.50
3902.10	Polypropylene & Copolymers of Polypropylene	7.80
2912.11	Methanol	7.80
2814.00	Ammonia	5.00
5607.20	Nylon Tyre Cord	20.00
5607.30	Rayon Tyre Cord	20.00

**EFFECTIVE RATES OF CUSTOMS DUTIES ON MAN-MADE FIBRES / YARNS /
FABRICS AND RAW MATERIALS 2023-2024 (Contd.)**

From 01-07-2017 onwards

Tariff No.	Item	Total Duty** %
2902.20	Benzene	2.50
2902.43	Paraxylene	0.38
2917.12 2921.22	A – Adipic acid & its Salts H – Hexamethylene diamine & its Salts	7.50
3403.00	Spin Finish Oil	7.50
7901.00	Zinc	5.50
2823.00	Titanium Dioxide	7.50
3902.10	Polypropylene Chips	5.00
3908.10	Polyamide Chips	5.00
3907.91	Polyester Chips	5.00
3906.90	Acrylic Chips	5.00
2815.11 2815.12	Caustic Soda (Lye)	7.50
2807.00	Sulphuric Acid	7.50
4701.00	Rayon Grade Wood Pulp	2.50
6310.90	Synthetic rags	5.50
84.46 84.48	Textile Machinery	5.00
5455.00 5607.50,20,30	Man-made Fibre / Yarn Fabrics, including Tyre Cord Fabrics Nylon / Polyester / Rayon Tyre Cord	20.00
2710.00	Raw Naphtha	4.00

Taxes subsumed under GST

- Central Excise Duty
- State VAT / Central Sales Tax
- Service Tax
- Additional Customs Duty (CVD)
- Special Additional Duty (SAD)
- Local Body Tax / Octroi and Entry Tax
- State and Central Cesses
- Special Additional Duty (SAD)
- Local Body Tax / Octroi and Entry Tax
- State and Central Cesses

Taxes Not subsumed under GST

- Basic Customs Duty
- Excise Duty / VAT on Petroleum Products
- Electricity Duty by state
- Property tax, Stamp Duty and taxes on immovable properties
- Royalty on minerals, Environmental / regulatory taxes

TABLE NO. 3**CUSTOMS**

Note : G.S.R. (E) - In exercise of the powers conferred by Sub-Section (1) of Section 25 of the Customs Act, 1962, (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the erstwhile Ministry of Finance (department of Revenue) No. 21/2002-Customs, dated the 1st March, 2002, published in the Gazette of India, No. G.S.R. 118 (E), date the 1st March, 2002, namely :

In the Table, after S. No. 415 and the entries relating thereto the following shall be added, namely :

(1)	(2)	(3)	(4)	(5)	(6)
419	2902.4300	p-Xylene	Nil		
425	84, 85 or 90	The following goods for use in man-made or synthetic fibre or yarn industry, namely 1) Machinery or Equipment specified in list 45. 2) Parts for manufacture of the goods at (1) above	7.50% 7.50%		7.50
426	84, 85 or 90	The following goods for use in textiles industry, namely : 1) Machinery or Equipment specified in list 46. 2) Parts for manufacture of the goods at (1) above	7.50% 7.50%		7.50

List 45 (see S. No. 425 of the Table)**Textile machinery for man-made or synthetic fibre and yarn industry :****1) Machinery for continuous polymerization plant :**

- a) Polymerizing equipments, including Esterification reactor, Vapour separator, Prepolymerization reactor, polymerization reactor, Static mixers, polymer pumps and automatic chipping system.
- b) Slurry and additive preparation system, including preparation unit.
- c) HTM (Heat Transfer Medium) and heating system.
- d) PTA conveying system, including container unloading platform and rotary feeders.
- e) Polymer transfer line equipments, including polymer coolers and jacketed polymer pumps.
- f) Solid state polymerization equipments, including pre-cystalliser, crystalliser and rotary feeders.
- g) Process control equipments, including viscosity measuring equipments (Viscometer) and Distributed Control System.
- h) Atomic absorption spectrometer, X-ray fluorescence spectrometer.

2) Machinery for polyester staple fibre plant :

- a) Spinning equipments, including manifold spinning beams, pre-heating ovens and finished applicators.
- b) Polymer transfer line, including extruder, colour blender and continuous polymer (CPF).
- c) Draw-off equipments, including take-up equipment, thread cutters and Aspirators, spin defect detectors, draw-off unit, tow guide equipment, lace-up or suction gun and tow-suction unit.
- d) Draw line (Fibre Line), including creel, tow guide stand, draw frames, drawing bath, heat set calender/thermosecting stroke, annealer unit, tow assembler; draw-off unit, tensiometer roll, steam box, crimping machine, spray box, tow guide system, cable dryer, tow cutter and grinding machine and tow cutter reels.

CUSTOMS (Contd.)

- e) Hydraulic baling press, strapping machine, dock levelers and automatic bale handling equipment.
- f) Process control equipments, including precision anemometer, thermo-hygrograph, aspiration psychrometer, ultrasonic cleaning unit, spinneret inspection system, infrared pyrometer, optical temperature measuring instrument.
- g) Textile laboratory equipments for fibre testing, including favimet, fafegraph HR, coring machine, stereo microscope, crimper tester, fibre shrinkage tester, refractometer, conductivitymeter.

3) Machinery for polyester filament yarn plant :

- a) Spinning equipment, including manifold, spinning beams and pre-heating ovens.
- b) Polymer transfer line, including extruder, colour blender and continuous polymer filter (CPF).
- c) Take-up equipment, including take-up frames, oil application units, godet roller, yarn guides, thread cutters and aspirators, lace-up/suction gun, take-up and draw winders.
- d) Packing and automatic equipment, including automatic doffers, automatic bobbin storage and healing system.
- e) Draw texturising machines, including creel, intermingling jets, ceramic guides, doffers.
- f) Textile laboratory equipments for yarn testing, including automatic tensile tester, projection microscope, denier skein reel, entanglement tester, denier auto count, dynatil, uster tester online finish checking instrument.

List 46 (See S. No. 426 of the Table)

- a) Sewing machines with in-built motors, falling under tariff item 8452 2900
- b) Machinery for garment sector, namely :
 - 1) Garment sand blasting or brushing machine.
 - 2) Hook and bar machine.
 - 3) Hydro-extractor machine.
 - 4) Garment washing machine falling under tariff item 8450 2000
 - 5) Waistband attaching machine.
 - 6) Label or tag inserting machine.
 - 7) Profile cutting machine.
- c) Machinery for manufacture of technical textiles namely :
 - 1) Precision coating heads.
 - 2) Turret winder and unwinders.
 - 3) Coating equipment for scrim fabrics.
 - 4) Multi-colour roto gravure printing machine for coated fabrics.
 - 5) Printing equipment for sineage for coated or laminated fabrics.
 - 6) Grommet fixing machine.
 - 7) Ultra sonic, hot air and wedge RF/laser polmetric sealing machine.
 - 8) Weatherometer.
 - 9) Automatic thickness gauze.
 - 10) Puncture resistance.

Foot note : The principal notification No. 21/2002-Customs, dated the 1st March, 2002, was published in the Gazette of India vide number G.S.R. 118 (E), dated the 1st March, 2002 and was last amended vide notification No. 4/2003-Customs, dated the 3rd January, 2003 vide No. G.S.R. 6 (E), dated the 3rd January, 2003.

NOTE

1. Apart from above CVD equal to Excise duty is applicable. CVD is exempted for wherever there is corresponding excise duty exemption.
2. 4% SAD is also applicable upto 8/1/2004, However SAD is abolished on all items Vide Notification 6/2004-Customs dtd. 8/1/2004. On fabrics SAD was not imposed as such goods are subjected to AED (ST) before 2004-05 Budget.
3. **Attracts advalorem rate or specific rate whichever is higher basis.
4. Education cess @2% levied on aggregate duty of custom in 2004-05 budget w.e.f. 9-7-2004 and hiked to 3% in 2007-08. However certain items bound under international commitment have been exempt for education cess.
5. In Budget 2006-07, BCD on 23 Textile Machineries specified in erstwhile List 49 is reduced to 10% from 15%.
6. In Budget 2006-07, 4% Special CVD in lieu of STATE VAT is extended to all imports.
7. Fabrics and Raw wool are exempted from Special CVD.
8. In Budget 2006-07 Customs duty exemptions has been withdrawn for spare parts for manufacture of textile machinery specified in List 30, 31 and 32.
9. Vide Notification No. : 115/2007-Cus dtd 29.11.2007, Basic Customs duty on all man made fibres, spun yarns and filament yarns excluding that of nylon have been reduced to 5%, prior to this notification, in the year 2006-07, duty on PFY/PSF were 7.5% and on other man made fibre/spun yarns/filaments yarns were 10%. However, there is no change in the duty of nylon fibres/spun yarns/filament yarns. The duty on fiber intermediates also has been reduced by same notification, i.e., on DMT, PTA and MEG from 7.5% to 5% and on Paraxylene from 2% Nil.
10. NEW in Budget 2012-13, Basic Customs duty on wool waste and wool tops reduced from 15% to 5%.
11. NEW in Budget 2012-13, Basic Customs duty of 7.5% imposed on all secondhand textile machinery. (Earlier duty is at par with new machinery).

Customs

1. Customs duty on Acrylonitrile is being reduced from 5% to 2.5%.
2. Customs duty on Caprolactum is being reduced from 10% to 7.5%.
3. Customs duty on Nylon chips is being reduced from 10% to 7.5%.
4. Customs duty on Rayon Grade Woodpulp is being reduced from 5% to 2.5%.
5. Customs duty on Raw Silk (not thrown) is being reduced from 30% to 5%.
6. Customs duty on Cotton waste is being reduced from 10% to nil.
7. Customs duty on Nylon yarn & fibre are being reduced from 10% to 7.5%.
8. Diphenylmethane 4,4-diisocyanate (MDI) for use in the manufacture of spandex yarn being reduced from 7.5% to 5%.
9. Polytetramethylene ether glycol, (PT MEG) for use in the manufacture of spandex yarn being reduced from 7.5% to 5%.
10. The list of specified goods, allowed to be imported duty free for use in the manufacture of textile and leather garments, is being expanded by including anti-theft devices like labels, tags and sensors therein.
11. Benefit of duty free import is being extended to trimmings, embellishments, components etc. against exports of leather goods, footwear and textile garments by merchant exporters also subject to certain conditions.
12. Specified tools used in the handicrafts sector are being included in the list of specified goods, allowed to be imported duty free to the Handicrafts exporters.

ANTI-DUMPING DUTY (ADD) ON PTA - A STEP IN RIGHT DIRECTION

Anti-Dumping Duty (ADD) on Purified Terephthalic Acid (PTA), Mono Ethylene Glycol (MEG) and Polyester Staple Fibre (PSF) with the various departments of the Government of India especially, Ministry of Textiles and NITI Aayog - a think tank of the Government of India. The Government of India was kind enough to abolish the Anti-Dumping Duty (ADD) on Purified Terephthalic Acid and also rejected the proposal to levy ADD on Mono Ethylene Glycol and Polyester Staple Fibre. The move has helped the Textile Value Chain, especially MMF Segment to diversify their products range more towards MMF Garments as the world over the fibre consumption ratio is tilted more towards MMF and less on Cotton: 70:30 while the same is ; completely reverse in India 30:70 which makes the Indian exports of textile products less penetrative in the international markets due to cost competitiveness while the smaller players like Bangladesh, Vietnam, Sri Lanka, Turkey, etc are able to increase their market share due to Preferential Trade Agreements and Free/ Bilateral Trade Agreements between the end-user countries or intermediary countries.

In the Hon'ble Prime Minister of India and Hon'ble Union Minister of Textiles for the bold decision of abolishing the Anti Dumping Duty being levied on Purified Terephthalic Acid (PTA) imported from different countries including China, Indonesia, Taiwan, Iran and Malaysia. PTA is an important raw material for the production of polyester fibre. It was one of the long-pending demands of the textile industry and restricting the growth of textile industry diversifying into MMF products which are in great demand in international markets.

PTA, a critical input for textile fibres and yarns and was attracting anti-dumping duty ranging from US\$ 27 to US\$160 per metric tonnes depending upon the country of origin. The shortage of PTA curtails capacity utilisation of the polyester segment industry. Abolition of ADD on PTA has brought polyester price in India on par with international price and opened up new avenues for the Indian Polyester textiles.

It will make Indian polyester products globally competent and will help them grab new markets which have remained elusive for them due to the high cost of production. Over the last few years, there has been a significant shift in the demand of Man-Made Fibre (MMF) textiles, including polyester clothing and apparels, home-furnishings and technical textiles products owing to the limited availability of cotton and certain other factors like cheaper price, easy availability and other features like light weight, etc. The Textile Sector is confident that with greater Government support and encouragement, India can become a source hub for MMF products in the near future and would help achieve the target and market size of US\$ 350 billion by 2025 set by the Ministry of Textiles for the T & A Sector.