

(To be published in the Gazette of India Extraordinary Part-II Section 3, Sub Section (ii))

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade

Notification No. 21 /2015-2020
New Delhi, Dated the 11th August, 2016

Subject: Special Advance Authorisation Scheme for export of Articles of Apparel and Clothing Accessories. Amendments in FTP 2015-2020 – reg

S.O.(E) In exercise of the powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992, as amended, read with Para 1.02 of the Foreign Trade Policy, 2015-2020, the Central Government hereby makes the following amendments in the Foreign Trade Policy (FTP) 2015-2020 with effect from 1st September 2016, namely:

2. Below existing para 4.04, a new para 4.04A is added as follows:

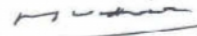
4.04A Special Advance Authorisation Scheme for export of Articles of Apparel and Clothing accessories.

Duty free import of fabric under 'Special Advance Authorisation Scheme for export of Articles of Apparel and Clothing Accessories' shall be allowed, as per Customs Notification issued for this scheme, for export of items covered under Chapter 61 and 62 of ITC(HS) Classification of Export and Import, subject to the following terms and conditions:

- (i) The authorisation shall be issued based on Standard Input output Norms (SION) or prior fixation of norms by Norms Committee.
- (ii) The authorisation shall be issued for the import of relevant fabrics including inter lining only as input. No other input, packing material, fuel, oil and catalyst shall be allowed for import under this authorisation.
- (iii) Exporters shall be eligible for All Industry Rate of Duty Drawback, for non fabric inputs, as determined by Central Government for this scheme. For the purpose of value addition norm of para 4.08 of FTP, the value of any other input used on which benefit of Drawback is claimed or intended to be claimed shall be equal to 22% of the FOB value of export realised. Minimum value addition shall be as per para 4.09 of FTP.
- (iv) Where the exporter desires to claim drawback determined and fixed by Central Excise Authority (brand rate), he shall follow para 4.15 of FTP regarding declarations to be made in application for the authorisation and make export under claim for brand rate. In such cases the value addition shall be as per para 4.08 of FTP. Minimum value addition shall be as per para 4.09 of FTP.
- (v) Authorisation, and the fabric imported, shall be subject actual user condition. The same shall be non transferable even after completion of export obligation. However fabric imported may be transferred for job work as permitted by Central Excise (excluding to units located in areas eligible for area based exemption from Central Excise Duty). Invalidation of the authorisation shall not permitted.

- (vi) The fabric imported shall be subject to pre-import condition and it shall be physically incorporated in the export product (making normal allowance for wastage). Only Physical exports shall fulfil the export obligation.
- (vii) Provisions of paragraphs 4.02, 4.05(a), 4.13(i), 4.13(ii), 4.14, 4.15, 4.17, 4.19, 4.21(i), 4.21(ii), 4.21 (iii), 4.21(v), 4.22(i), and 4.24 of Foreign Trade Policy shall be applicable insofar as they are not inconsistent with this scheme.

Effect of this Notification: A new scheme called Special Advance Authorisation Scheme for export of Articles of Apparel and Clothing Accessories of Chapter 61 & 62 of ITC(HS) Classification is introduced with effect from 1st September 2016 wherein exporters are entitled for an authorisation for fabrics including inter lining on pre-import basis, and All Industry Rate of Duty Drawback for non-fabric inputs on the exports.



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(Issued from F.No-01/94/180/21/AM17/PC-4)

**[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART II, SECTION 3, SUB-SECTION (i)]**

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)**

New Delhi, dated the 13th August, 2016

Notification No. - 110/ 2016 - CUSTOMS (N.T.)

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.110/2015-Customs (N.T.), dated the 16th November, 2015, published *vide* number G.S.R. 861 (E), dated the 16th November, 2015, namely:-

2. In the said notification, in the Notes and conditions, in paragraph (10), after clause (b), the following proviso shall be inserted, namely:-

“Provided that where exports are made against Special Advance Authorisation issued under paragraph 4.04A of the Foreign Trade Policy 2015-20 in discharge of export obligations in terms of Notification No. 45/2016-Customs dated 13th August, 2016, the rates of drawback specified in the said Schedule shall apply as if in the said Schedule-

(i) the heading A and heading B are heading C and heading D, respectively; and

(ii) the entries in columns (4), (5), (6) and (7) against the Tariff items in the said Schedule below all Chapters, except Chapter 61 and 62, are NIL, and those in Chapters 61 and 62 are as specified in the Table annexed hereto;”.

3. In the said notification, after the Schedule, the following Table shall be inserted, namely:-

“TABLE

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

CHAPTER – 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED

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					
610101	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
610102	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
610103	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
610104	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
610105	Of Wool	Piece	3.4%	126.0	0.8%	29.6
610106	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
610199	Of Others	Piece	3.4%	63.5	0.8%	14.9
6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104					
610201	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
610202	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
610203	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
610204	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
610205	Of Wool	Piece	3.4%	126.0	0.8%	29.6

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

610206	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
610299	Of Others	Piece	3.4%	63.5	0.8%	14.9
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted					
610301	Suits (combination comprising of at least one trouser and one jacket)					
61030101	Of Cotton	Piece	3.5%	112.0	0.8%	25.6
61030102	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	126.4	1%	28.7
61030103	Of Man Made Fibres	Piece	4.4%	128.9	1%	29.3
61030104	Of Silk (other than containing Noil silk)	Piece	4.4%	230.0	1%	52.3
61030105	Of Wool	Piece	3.4%	187.6	0.8%	44.1
61030106	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	168.0	0.8%	39.5
61030199	Of Others	Piece	3.4%	107.9	0.8%	25.4
610302	Jackets, blazers					
61030201	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
61030202	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
61030203	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
61030204	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
61030205	Of Wool	Piece	3.4%	126.0	0.8%	29.6
61030206	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

61030207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.5%	69.2	0.8%	15.8
61030299	Of Others	Piece	3.4%	63.5	0.8%	14.9
610303	Trousers, full pants					
61030301	Of Cotton	Piece	3.8%	50.4	0.8%	10.6
61030302	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	55.1	1%	12.5
61030303	Of Man Made Fibres	Piece	4.4%	56.6	1%	12.9
61030304	Of Silk (other than containing Noil silk)	Piece	4.4%	90.3	1%	20.5
61030305	Of Wool	Piece	3.7%	67.0	0.9%	16.3
61030306	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	70.7	0.9%	16.3
61030307	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.8%	53.2	0.8%	11.2
61030399	Of Others	Piece	3.7%	48.3	0.8%	10.5
610304	Others (including capri/three-fourth pants and ensembles)					
61030401	Of Cotton	Piece	3.2%	26.8	0.7%	5.9
61030402	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	34.9	1%	8.1
61030403	Of Man Made Fibres	Piece	4.3%	35.6	1%	8.3
61030404	Of Silk (other than containing Noil silk)	Piece	4.3%	64.2	1%	14.9
61030405	Of Wool	Piece	3.2%	31.6	0.7%	6.9
61030406	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	31.6	0.7%	6.9
61030407	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.2%	28.0	0.7%	6.1
61030499	Of Others	Piece	3.2%	26.3	0.7%	5.7

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

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					
610401	Suits (combination comprising of at least one trouser and one jacket)					
61040101	Of Cotton	Piece	3.5%	112.0	0.8%	25.6
61040102	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	126.4	1%	28.7
61040103	Of Man Made Fibres	Piece	4.4%	128.9	1%	29.3
61040104	Of Silk (other than containing Noil silk)	Piece	4.4%	230.0	1%	52.3
61040105	Of Wool	Piece	3.4%	187.6	0.8%	44.1
61040106	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	168.0	0.8%	39.5
61040199	Of Others	Piece	3.4%	107.9	0.8%	25.4
610402	Jackets, blazers					
61040201	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
61040202	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
61040203	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
61040204	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
61040205	Of Wool	Piece	3.4%	126.0	0.8%	29.6
61040206	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
61040207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.5%	69.2	0.8%	15.8

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

61040299	Of Others	Piece	3.4%	63.5	0.8%	14.9
610403	Dresses, skirts, divided skirts, trousers, full pants					
61040301	Of Cotton	Piece	3.1%	44	0.7%	9.9
61040302	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	55.1	1%	12.5
61040303	Of Man Made Fibres	Piece	4.4%	56.6	1%	12.9
61040304	Of Silk (other than containing Noil silk)	Piece	4.4%	90.3	1%	20.5
61040305	Of Wool	Piece	3.7%	67.0	0.9%	16.3
61040306	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	70.7	0.9%	16.3
61040307	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.8%	53.2	0.8%	11.2
61040399	Of Others	Piece	3.7%	48.3	0.8%	10.5
610404	Others (including capri/three-fourth pants and ensembles)					
61040401	Of Cotton	Piece	3.2%	26.8	0.7%	5.9
61040402	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	34.9	1%	8.1
61040403	Of Man Made Fibres	Piece	4.3%	35.6	1%	8.3
61040404	Of Silk (other than containing Noil silk)	Piece	4.3%	64.2	1%	14.9
61040405	Of Wool	Piece	3.2%	31.6	0.7%	6.9
61040406	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	31.6	0.7%	6.9
61040407	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.2%	28.0	0.7%	6.1
61040499	Of Others	Piece	3.2%	26.3	0.7%	5.7
6105	Men's or boys' shirts, knitted or					

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	crocheted					
610501	Of Cotton	Piece	3.3%	36.5	0.8%	8.8
610502	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	41.6	1.1%	9.7
610503	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
610504	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
610505	Of Wool	Piece	3.3%	32.6	0.8%	7.9
610506	Of Blend containing Wool and Man Made Fibre	Piece	3.3%	32.6	0.8%	7.9
610507	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.3%	34.7	0.8%	8.4
610599	Of Others	Piece	3.3%	35.1	0.8%	8.5
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted					
610601	Of Cotton	Piece	3.9%	43.1	0.9%	9.9
610602	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	41.6	1.1%	9.7
610603	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
610604	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
610605	Of Wool	Piece	3.9%	38.5	0.9%	8.9
610606	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	38.5	0.9%	8.9
610607	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.9%	41.0	0.9%	9.5
610699	Of Others	Piece	3.9%	41.5	0.9%	9.6
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and					

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

	similar articles, knitted or crocheted					
610701	Nightshirts, pyjamas, bath robes and dressing gowns and similar articles					
61070101	Of Cotton	Piece	3.3%	27.4	0.8%	6.6
61070102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	38.1	1.1%	8.9
61070103	Of Man Made Fibres	Piece	4.7%	40.3	1.1%	9.4
61070104	Of Silk (other than containing Noil silk)	Piece	4.7%	52.6	1.1%	12.3
61070105	Of Wool	Piece	3.3%	32.6	0.8%	7.9
61070106	Of Blend containing Wool and Man Made Fibre	Piece	3.3%	32.6	0.8%	7.9
61070107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.3%	28.3	0.8%	6.9
61070199	Of Others	Piece	3.3%	27.1	0.8%	6.6
610702	Briefs, underpants and similar articles					
61070201	Of Cotton	Piece	3.2%	9.4	0.7%	2.1
61070202	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	10.8	1%	2.5
61070203	Of Man Made Fibres	Piece	4.3%	10.4	1%	2.4
61070204	Of Silk (other than containing Noil silk)	Piece	4.3%	34.5	1%	8.0
61070205	Of Wool	Piece	3.2%	9.0	0.7%	2.0
61070206	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	9.0	0.7%	2.0
61070207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.2%	9.5	0.7%	2.1

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

61070299	Of Others	Piece	3.2	9.0	0.7	2.0
6108	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted					
610801	Night dresses (including nightshirts), pyjamas, negligees bathrobes and dressing gowns and similar articles					
61080101	Of Cotton	Piece	3.3%	27.4	0.8%	6.6
61080102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	38.1	1.1%	8.9
61080103	Of Man Made Fibres	Piece	4.7%	40.3	1.1%	9.4
61080104	Of Silk (other than containing Noil silk)	Piece	4.7%	52.6	1.1%	12.3
61080105	Of Wool	Piece	3.3%	32.6	0.8%	7.9
61080106	Of Blend containing Wool and Man Made Fibre	Piece	3.3%	32.6	0.8%	7.9
61080107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.3%	28.3	0.8%	6.9
61080199	Of Others	Piece	3.3%	27.1	0.8%	6.6
610802	Slips, petticoats, briefs, panties and similar articles					
61080201	Of Cotton	Piece	3.2%	9.4	0.7%	2.1
61080202	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	10.8	1%	2.5
61080203	Of Man Made Fibres	Piece	4.3%	10.4	1%	2.4
61080204	Of Silk (other than containing Noil silk)	Piece	4.3%	34.5	1%	8.0
61080205	Of Wool	Piece	3.2%	9.0	0.7%	2.0

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

61080206	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	9.0	0.7%	2.0
61080207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.2%	9.5	0.7%	2.1
61080299	Of Others	Piece	3.2%	9.0	0.7%	2.0
6109	T-shirts, singlets and other vests, knitted or crocheted					
610901	Of Cotton	Piece	3.5%	31	0.8%	7.1
610902	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	36	1%	8.6
610903	Of Man Made Fibres	Piece	4.7%	37	1.1%	8.7
610904	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
610905	Of Wool	Piece	3.5%	24.8	0.8%	5.7
610906	Of Blend containing Wool and Man Made Fibre	Piece	3.5%	24.8	0.8%	5.7
610907	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.6%	31	0.8%	6.9
610999	Of Others	Piece	3.5%	21.6	0.8%	4.9
6110	Jerseys, pullovers, cardigans, waistcoats an similar articles, knitted or crocheted					
611001	Of Cotton	Piece	3.5%	55.4	0.8%	12.7
611002	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	55.1	1%	12.5
611003	Of Man Made Fibres	Piece	4.4%	56.6	1%	12.9
611004	Of Silk (other than containing Noil silk)	Piece	4.4%	90.3	1%	20.5
611005	Of Wool	Piece	3.4%	61.6	0.8%	14.5
611006	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	61.6	0.8%	14.5

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

611007	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.5%	58.2	0.8%	13.3
611099	Of Others	Piece	3.4%	44.4	0.8%	10.5
6111	Babies' garments and clothing accessories, knitted or crocheted					
611101	Of Cotton	Piece	3.7%	23	0.9%	5.6
611102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	24.9	1.1%	5.8
611103	Of Man Made Fibres	Piece	4.7%	26.9	1.1%	6.3
611104	Of Silk (other than containing Noil silk)	Piece	4.7%	37.7	1.1%	8.8
611105	Of Wool	Piece	3.7%	24.4	0.9%	5.9
611106	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	24.4	0.9%	5.9
611107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.7%	24.0	0.9%	5.8
611199	Of Others	Piece	3.7%	22.8	0.9%	5.5
6112	Track suits, ski suits and swimwear, knitted or crocheted					
611201	Of Cotton	Piece	3.5%	29.0	0.8%	6.6
611202	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	34.0	1%	8.1
611203	Of Man Made Fibres	Piece	4.7%	40.3	1.1%	9.4
611204	Of Silk (other than containing Noil silk)	Piece	4.7%	52.6	1.1%	12.3
611205	Of Wool	Piece	3.5%	34.6	0.8%	7.9
611206	Of Blend containing Wool and Man Made Fibre	Piece	3.5%	34.6	0.8%	7.9
611207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.6%	30.9	0.8%	6.9

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

611299	Of Others	Piece	3.5%	28.7	0.8%	6.6
6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907					
611301	Of Cotton	Piece	3.2%	20.6	0.7%	4.5
611302	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	26.0	1%	6.0
611303	Of Man Made Fibres	Piece	4.3%	26.4	1%	6.1
611304	Of Silk (other than containing Noil silk)	Piece	4.3%	34.5	1%	8.0
611305	Of Wool	Piece	3.2%	22.7	0.7%	5.0
611306	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	22.7	0.7%	5.0
611399	Of Others	Piece	3.2%	19.7	0.7%	4.3
6114	Other garments, knitted or crocheted					
611401	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted with tightening at the bottom					
61140101	Of Cotton	Piece	3.9%	43.1	0.9%	9.9
61140102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	41.6	1.1%	9.7
61140103	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
61140104	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
61140105	Of Wool	Piece	3.9%	38.5	0.9%	8.9
61140106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	38.5	0.9%	8.9
61140107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.9%	41.0	0.9%	9.5
61140199	Of Others	Piece	3.9%	41.5	0.9%	9.6

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

611402	Women's or girls' tops/cami					
61140201	Of Cotton	Piece	3.5%	38.7	0.8%	8.8
61140202	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	37.1	1%	8.8
61140203	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
61140204	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
61140205	Of Wool	Piece	3.5%	34.6	0.8%	7.9
61140206	Of Blend containing Wool and Man Made Fibre	Piece	3.5%	34.6	0.8%	7.9
61140207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.6%	37.8	0.8%	8.4
61140299	Of Others	Piece	3.5%	37.2	0.8%	8.5
611403	Other jackets not covered under heading 6103 or 6104					
61140301	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
61140302	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
61140303	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
61140304	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
61140305	Of Wool	Piece	3.4%	126.0	0.8%	29.6
61140306	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
61140399	Of Others	Piece	3.4%	63.5	0.8%	14.9
611404	Others					
61140401	Of Cotton	Piece	3.1%	20.0	0.7%	4.5
61140402	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	25.4	1%	6.0
61140403	Of Man Made Fibres	Piece	4.2%	25.8	1%	6.1

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

61140404	Of Silk (other than containing Noil silk)	Piece	4.2%	33.7	1%	8.0
61140405	Of Wool	Piece	3.1%	22.0	0.7%	5.0
61140406	Of Blend containing Wool and Man Made Fibre	Piece	3.1%	22.0	0.7%	5.0
61140407	Protective industrial wear	Piece	3.1%	51.8	0.7%	11.7
61140499	Of Others	Piece	3.1%	19.1	0.7%	4.3
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted					
611501	Of Cotton	Kg	3.2%	82.5	0.7%	18.1
611502	Of Blend containing Cotton and Man Made Fibre	Kg	4.3%	101.4	1%	23.6
611503	Of Man Made Fibres	Kg	4.3%	110.6	1%	25.7
611504	Of Silk (other than containing Noil silk)	Kg	4.3%	409.4	1%	95.2
611505	Of Wool	Kg	3.2%	94.9	0.7%	20.8
611506	Of Blend containing Wool and Man Made Fibre	Kg	3.2%	94.9	0.7%	20.8
611507	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Kg	3.2%	89.6	0.7%	19.6
611599	Of Others	Kg	3.2%	77.7	0.7%	17.0
6116	Gloves, mittens and mitts, knitted or crocheted					
611601	Of Cotton	Kg	3.2%	82.5	0.7%	18.1
611602	Of Blend containing Cotton and Man Made Fibre	Kg	4.3%	101.4	1%	23.6
611603	Of Man Made Fibres	Kg	4.3%	110.6	1%	25.7

Tariff Item	Description of goods	Unit	C		D	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

611604	Of Silk (other than containing Noil silk)	Kg	4.3%	409.4	1%	95.2
611605	Of Wool	Kg	3.2%	94.9	0.7%	20.8
611606	Of Blend containing Wool and Man Made Fibre	Kg	3.2%	94.9	0.7%	20.8
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	4.3%	14.9	1%	3.5
611699	Of Others	Kg	3.2%	77.7	0.7%	17.0
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories					
611701	Shawls, scarves, mufflers, stoles, mantillas and veils					
61170101	Of Cotton	Piece	3.9%	24.4	0.9%	5.6
61170102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	24.9	1.1%	5.8
61170103	Of Man Made Fibres	Piece	4.7%	25.5	1.1%	6.0
61170104	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
61170105	Of Wool	Piece	3.9%	24.4	0.9%	5.6
61170106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	24.4	0.9%	5.6
61170199	Of Others	Piece	3.9%	24.0	0.9%	5.5
611702	Others					

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

61170201	Of Cotton	Kg	3.1%	79.9	0.7%	18.1
61170202	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1%	23.6
61170203	Of Man Made Fibres	Kg	4.2%	108.0	1%	25.7
61170204	Of Silk (other than containing Noil silk)	Kg	4.2%	399.8	1%	95.2
61170205	Of Wool	Kg	3.1%	91.9	0.7%	20.8
61170206	Of Blend containing Wool and Man Made Fibre	Kg	3.1%	91.9	0.7%	20.8
61170299	Of Others	Kg	3.1%	75.2	0.7%	17.0

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ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED

6201	Men's or boys' overcoats, car-coats, cloaks, anoraks (including ski-jackets), wind-cheaters, wind jackets and similar articles other than those of heading 6203					
620101	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
620102	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
620103	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
620104	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
620105	Of Wool	Piece	3.4%	126.0	0.8%	29.6

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

620106	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
620199	Of Others	Piece	3.4%	63.5	0.8%	14.9
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 6204					
620201	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
620202	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
620203	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
620204	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
620205	Of Wool	Piece	3.4%	126.0	0.8%	29.6
620206	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
620299	Of Others	Piece	3.4%	63.5	0.8%	14.9
6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)					
620301	Suits (combination comprising of at least one trouser and one jacket)					
62030101	Of Cotton	Piece	3.5%	112.0	0.8%	25.6
62030102	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	126.4	1%	28.7
62030103	Of Man Made Fibres	Piece	4.4%	128.9	1%	29.3
62030104	Of Silk (other than containing Noil silk)	Piece	4.4%	230.0	1%	52.3
62030105	Of Wool	Piece	3.4%	187.6	0.8%	44.1

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

62030106	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	168.0	0.8%	39.5
62030199	Of Others	Piece	3.4%	107.9	0.8%	25.4
620302	Jackets, blazers					
62030201	Of Cotton	Piece	3.5%	72	0.8%	16.5
62030202	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
62030203	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
62030204	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
62030205	Of Wool	Piece	3.4%	160	0.8%	37.6
62030206	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	148	0.8%	34.8
62030207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.5%	69.2	0.8%	15.8
62030299	Of Others	Piece	3.4%	63.5	0.8%	14.9
620303	Trousers, full pants					
62030301	Of Cotton	Piece	3.8%	49	0.8%	10.3
62030302	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	55.1	1%	12.5
62030303	Of Man Made Fibres	Piece	4.4%	61	1%	13.9
62030304	Of Silk (other than containing Noil silk)	Piece	4.4%	90.3	1%	20.5
62030305	Of Wool	Piece	3.7%	113	0.9%	27.5
62030306	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	98	0.9%	22.6
62030307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.8%	53.2	0.8%	11.2
62030399	Of Others	Piece	3.7%	48.3	0.8%	10.5

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(1)	(2)	(3)	(4)	(5)	(6)	(7)

620304	Others (including capri/three-fourth pants and ensembles)					
62030401	Of Cotton	Piece	3.2%	26.8	0.7%	5.9
62030402	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	34.9	1%	8.1
62030403	Of Man Made Fibres	Piece	4.3%	35.6	1%	8.3
62030404	Of Silk (other than containing Noil silk)	Piece	4.3%	64.2	1%	14.9
62030405	Of Wool	Piece	3.2%	31.6	0.7%	6.9
62030406	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	31.6	0.7%	6.9
62030407	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.2%	28.0	0.7%	6.1
62030499	Of Others	Piece	3.2%	26.3	0.7%	5.7
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)					
620401	Suits (combination comprising of at least one trouser and one jacket)					
62040101	Of Cotton	Piece	3.5%	112.0	0.8%	25.6
62040102	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	126.4	1%	28.7
62040103	Of Man Made Fibres	Piece	4.4%	128.9	1%	29.3
62040104	Of Silk (other than containing Noil silk)	Piece	4.4%	230.0	1%	52.3
62040105	Of Wool	Piece	3.4%	187.6	0.8%	44.1
62040106	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	168.0	0.8%	39.5
62040199	Of Others	Piece	3.4%	107.9	0.8%	25.4

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			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

620402	Jackets, blazers					
62040201	Of Cotton	Piece	3.5%	89	0.8%	20.3
62040202	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
62040203	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
62040204	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
62040205	Of Wool	Piece	3.4%	126.0	0.8%	29.6
62040206	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
62040207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.5%	69.2	0.8%	15.8
62040299	Of Others	Piece	3.4%	63.5	0.8%	14.9
620403	Dresses, skirts, divided skirts, trousers, full pants					
62040301	Of Cotton	Piece	3.1%	41.1	0.7%	9.3
62040302	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	55.1	1%	12.5
62040303	Of Man Made Fibres	Piece	4.4%	55	1%	12.5
62040304	Of Silk (other than containing Noil silk)	Piece	4.4%	90.3	1%	20.5
62040305	Of Wool	Piece	3.7%	67.0	0.9%	16.3
62040306	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	70.7	0.9%	16.3
62040307	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.8%	53.2	0.8%	11.2
62040399	Of Others	Piece	3.7%	48.3	0.8%	10.5
620404	Others (including capri/three-fourth pants and ensembles)					
62040401	Of Cotton	Piece	3.2%	39	0.7%	8.5

Tariff Item	Description of goods	Unit	C		D	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

62040402	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	34.9	1%	8.1
62040403	Of Man Made Fibres	Piece	4.3%	35	1%	8.1
62040404	Of Silk (other than containing Noil silk)	Piece	4.3%	64.2	1%	14.9
62040405	Of Wool	Piece	3.2%	31.6	0.7%	6.9
62040406	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	31.6	0.7%	6.9
62040407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.2%	28.0	0.7%	6.1
62040499	Of Others	Piece	3.2%	26.3	0.7%	5.7
6205	Men's or boys' shirts					
620501	Of Cotton	Piece	3.3%	40	0.8%	9.7
620502	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	41.6	1.1%	9.7
620503	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
620504	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
620505	Of Wool	Piece	3.3%	32.6	0.8%	7.9
620506	Of Blend containing Wool and Man Made Fibre	Piece	3.3%	32.6	0.8%	7.9
620507	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.3%	34.7	0.8%	8.4
620599	Of Others	Piece	3.3%	35.1	0.8%	8.5
6206	Women's or girls' blouses, shirts and shirt-blouses					
620601	Of Cotton	Piece	3.9%	42	0.9%	9.7
620602	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	41.6	1.1%	9.7
620603	Of Man Made Fibres	Piece	4.7%	44	1.1%	10.3

Tariff Item	Description of goods	Unit	C		D	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

620604	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
620605	Of Wool	Piece	3.9%	38.5	0.9%	8.9
620606	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	38.5	0.9%	8.9
620607	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.9%	41.0	0.9%	9.5
620699	Of Others	Piece	3.9%	41.5	0.9%	9.6
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bath-robos, dressing gowns and similar articles					
620701	Dressing gowns, bathrobes, pyjamas, nightshirts and similar articles					
62070101	Of Cotton	Piece	3.3%	27.4	0.8%	6.6
62070102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	38.1	1.1%	8.9
62070103	Of Man Made Fibres	Piece	4.7%	40.3	1.1%	9.4
62070104	Of Silk (other than containing Noil silk)	Piece	4.7%	52.6	1.1%	12.3
62070105	Of Wool	Piece	3.3%	32.6	0.8%	7.9
62070106	Of Blend containing Wool and Man Made Fibre	Piece	3.3%	32.6	0.8%	7.9
62070107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.3%	28.3	0.8%	6.9
62070199	Of Others	Piece	3.3%	27.1	0.8%	6.6
620702	Singlets and other vests, underpants, briefs and similar articles					
62070201	Of Cotton	Piece	3.2%	9.4	0.7%	2.1

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

62070202	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	10.8	1%	2.5
62070203	Of Man Made Fibres	Piece	4.3%	10.4	1%	2.4
62070204	Of Silk (other than containing Noil silk)	Piece	4.3%	34.5	1%	8.0
62070205	Of Wool	Piece	3.2%	9.0	0.7%	2.0
62070206	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	9.0	0.7%	2.0
62070207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.2%	9.5	0.7%	2.1
62070299	Of Others	Piece	3.2%	9.0	0.7%	2.0
6208	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles					
620801	Dressing gowns, bathrobes, pyjamas, negliges, nightdresses (including nightshirts) and similar articles					
62080101	Of Cotton	Piece	3.3%	27.4	0.8%	6.6
62080102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	38.1	1.1%	8.9
62080103	Of Man Made Fibres	Piece	4.7%	40.3	1.1%	9.4
62080104	Of Silk (other than containing Noil silk)	Piece	4.7%	52.6	1.1%	12.3
62080105	Of Wool	Piece	3.3%	32.6	0.8%	7.9
62080106	Of Blend containing Wool and Man Made Fibre	Piece	3.3%	32.6	0.8%	7.9
62080107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.3%	28.3	0.8%	6.9

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

62080199	Of Others	Piece	3.3%	27.1	0.8%	6.6
620802	Singlets and other vests, slips, petticoats, briefs, panties and similar articles					
62080201	Of Cotton	Piece	3.2%	9.4	0.7%	2.1
62080202	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	10.8	1%	2.5
62080203	Of Man Made Fibres	Piece	4.3%	10.4	1%	2.4
62080204	Of Silk (other than containing Noil silk)	Piece	4.3%	34.5	1%	8.0
62080205	Of Wool	Piece	3.2%	9.0	0.7%	2.0
62080206	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	9.0	0.7%	2.0
62080207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.2%	9.5	0.7%	2.1
62080299	Of Others	Piece	3.2%	9.0	0.7%	2.0
6209	Babies' garments and clothing accessories					
620901	Of Cotton	Piece	3.7%	23.2	0.9%	5.6
620902	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	24.9	1.1%	5.8
620903	Of Man Made Fibres	Piece	4.7%	26.9	1.1%	6.3
620904	Of Silk (other than containing Noil silk)	Piece	4.7%	37.7	1.1%	8.8
620905	Of Wool	Piece	3.7%	24.4	0.9%	5.9
620906	Of Blend containing Wool and Man Made Fibre	Piece	3.7%	24.4	0.9%	5.9
620907	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.7%	24.0	0.9%	5.8
620999	Of Others	Piece	3.7%	22.8	0.9%	5.5

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907					
621001	Of Cotton	Piece	3.2%	20.6	0.7%	4.5
621002	Of Blend containing Cotton and Man Made Fibre	Piece	4.3%	26.0	1%	6.0
621003	Of Man Made Fibres	Piece	4.3%	26.4	1%	6.1
621004	Of Silk (other than containing Noil silk)	Piece	4.3%	34.5	1%	8.0
621005	Of Wool	Piece	3.2%	22.7	0.7%	5.0
621006	Of Blend containing Wool and Man Made Fibre	Piece	3.2%	22.7	0.7%	5.0
621099	Of Others	Piece	3.2%	19.7	0.7%	4.3
6211	Track suits, ski suits and swimwear; other garments					
621101	Women's or girls' blouses, shirts and shirt-blouses, with tightening at the bottom					
62110101	Of Cotton	Piece	3.9%	43.1	0.9%	9.9
62110102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	41.6	1.1%	9.7
62110103	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
62110104	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
62110105	Of Wool	Piece	3.9%	38.5	0.9%	8.9
62110106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	38.5	0.9%	8.9
62110107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.9%	41.0	0.9%	9.5
62110199	Of Others	Piece	3.9%	41.5	0.9%	9.6
621102	Women's or girls' tops/cami					
62110201	Of Cotton	Piece	3.5%	38.7	0.8%	8.8

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

62110202	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	37.1	1%	8.8
62110203	Of Man Made Fibres	Piece	4.7%	39.9	1.1%	9.3
62110204	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
62110205	Of Wool	Piece	3.5%	34.6	0.8%	7.9
62110206	Of Blend containing Wool and Man Made Fibre	Piece	3.5%	34.6	0.8%	7.9
62110207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	3.6%	37.8	0.8%	8.4
62110299	Of Others	Piece	3.5%	37.2	0.8%	8.5
621103	Other jackets not covered under heading 6203 or 6204					
62110301	Of Cotton	Piece	3.5%	65.5	0.8%	15.0
62110302	Of Blend containing Cotton and Man Made Fibre	Piece	4.4%	71.3	1%	16.2
62110303	Of Man Made Fibres	Piece	4.4%	72.3	1%	16.4
62110304	Of Silk (other than containing Noil silk)	Piece	4.4%	139.6	1%	31.7
62110305	Of Wool	Piece	3.4%	126.0	0.8%	29.6
62110306	Of Blend containing Wool and Man Made Fibre	Piece	3.4%	106.4	0.8%	25.0
62110399	Of Others	Piece	3.4%	63.5	0.8%	14.9
621104	Protective industrial wear					
62110401	Protective industrial wear overall/coverall made of cotton	Piece	3.3%	85.3	0.8%	20.7
62110402	Other protective industrial wear made of cotton	Piece	3.3%	55.2	0.8%	13.4
62110403	Protective industrial wear overall/coverall made of Aramid fibre	Piece	4.7%	217.5	1.1%	50.9

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

62110404	Other protective industrial wear made of Aramid fibre	Piece	4.7%	152.3	1.1%	35.6
62110405	Protective industrial wear overall/coverall made of Modacrylic fibre	Piece	4.7%	208.7	1.1%	48.8
62110406	Other protective industrial wear made of Modacrylic fibre	Piece	4.7%	139.1	1.1%	32.6
62110499	Other protective industrial wear	Piece	3.3%	55.2	0.8%	13.4
621105	Others					
62110501	Of Cotton	Piece	3.1%	20.0	0.7%	4.5
62110502	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	25.4	1%	6.0
62110503	Of Man Made Fibres	Piece	4.2%	25.8	1%	6.1
62110504	Of Silk (other than containing Noil silk)	Piece	4.2%	33.7	1%	8.0
62110505	Of Wool	Piece	3.1%	22.0	0.7%	5.0
62110506	Of Blend containing Wool and Man Made Fibre	Piece	3.1%	22.0	0.7%	5.0
62110599	Of Others	Piece	3.1%	19.1	0.7%	4.3
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted					
621201	Of Cotton	Kg	3.2%	82.5	0.7%	18.1
621202	Of Blend containing Cotton and Man Made Fibre	Kg	4.3%	101.4	1%	23.6
621203	Of Man Made Fibres	Kg	4.3%	110.6	1%	25.7
621204	Of Silk (other than containing Noil silk)	Kg	4.3%	409.4	1%	95.2
621205	Of Wool	Kg	3.2%	94.9	0.7%	20.8
621206	Of Blend containing Wool and Man Made Fibre	Kg	3.2%	94.9	0.7%	20.8

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

621299	Of Others	Kg	3.2%	77.7	0.7%	17.0
6213	Handkerchiefs					
621301	Of Cotton	Kg	3.2%	82.5	0.7%	18.1
621302	Of Blend containing Cotton and Man Made Fibre	Kg	4.3%	101.4	1%	23.6
621303	Of Man Made Fibres	Kg	4.3%	110.6	1%	25.7
621304	Of Silk (other than containing Noil silk)	Kg	4.3%	409.4	1%	95.2
621305	Of Wool	Kg	3.2%	94.9	0.7%	20.8
621306	Of Blend containing Wool and Man Made Fibre	Kg	3.2%	94.9	0.7%	20.8
621399	Of Others	Kg	3.2%	77.7	0.7%	17.0
6214	Shawls, scarves, mufflers, mantillas, veils and the like					
621401	Shawls, scarves, mufflers, stoles, mantillas and veils					
62140101	Of Cotton	Piece	3.9%	24.4	0.9%	5.6
62140102	Of Blend containing Cotton and Man Made Fibre	Piece	4.7%	24.9	1.1%	5.8
62140103	Of Man Made Fibres	Piece	4.7%	25.5	1.1%	6.0
62140104	Of Silk (other than containing Noil silk)	Piece	4.7%	70.2	1.1%	16.4
62140105	Of Wool	Piece	3.9%	24.4	0.9%	5.6
62140106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	24.4	0.9%	5.6
62140199	Of Others	Piece	3.9%	24.0	0.9%	5.5
621402	Others					
62140201	Of Cotton	Kg	3.1%	79.9	0.7%	18.1
62140202	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1%	23.6
62140203	Of Man Made Fibres	Kg	4.2%	108.0	1%	25.7

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

62140204	Of Silk (other than containing Noil silk)	Kg	4.2%	399.8	1%	95.2
62140205	Of Wool	Kg	3.1%	91.9	0.7%	20.8
62140206	Of Blend containing Wool and Man Made Fibre	Kg	3.1%	91.9	0.7%	20.8
62140299	Of Others	Kg	3.1%	75.2	0.7%	17.0
6215	Ties, bow ties and cravats					
621501	Of Cotton	Kg	3.1%	79.9	0.7%	18.1
621502	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1%	23.6
621503	Of Man Made Fibres	Kg	4.2%	108.0	1%	25.7
621504	Of Silk (other than containing Noil silk)	Kg	4.2%	399.8	1%	95.2
621505	Of Wool	Kg	3.1%	91.9	0.7%	20.8
621506	Of Blend containing Wool and Man Made Fibre	Kg	3.1%	91.9	0.7%	20.8
621599	Of Others	Kg	3.1%	75.2	0.7%	17.0
6216	Gloves, mittens and mitts					
621601	Of Cotton	Kg	3.2%	82.5	0.7%	18.1
621602	Of Blend containing Cotton and Man Made Fibre	Kg	4.3%	101.4	1%	23.6
621603	Of Man Made Fibres	Kg	4.3%	110.6	1%	25.7
621604	Of Silk (other than containing Noil silk)	Kg	4.3%	409.4	1%	95.2
621605	Of Wool	Kg	3.2%	94.9	0.7%	20.8
621606	Of Blend containing Wool and Man Made Fibre	Kg	3.2%	94.9	0.7%	20.8
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	4.3%	14.9	1%	3.5

Tariff Item	Description of goods	Unit	C		D	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
621699	Of Others	Kg	3.2%	77.7	0.7%	17.0
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212					
621701	Of Cotton	Kg	3.1%	79.9	0.7%	18.1
621702	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1%	23.6
621703	Of Man Made Fibres	Kg	4.2%	108.0	1%	25.7
621704	Of Silk (other than containing Noil silk)	Kg	4.2%	399.8	1%	95.2
621705	Of Wool	Kg	3.1%	91.9	0.7%	20.8
621706	Of Blend containing Wool and Man Made Fibre	Kg	3.1%	91.9	0.7%	20.8
621799	Of Others	Kg	3.1%	75.2	0.7%	17.0".

4. This notification shall come into force on the 1st day of September, 2016.

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**Under Secretary to
the Government of
India**

Note: (The principal notification No. 110/2015-Customs (N.T.), dated the 16th November, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 861(E), dated the 16th November 2015 and was last amended *in vide* notification No. 90/2016-Customs (N.T.), dated the 24th June, 2016 *vide* number G.S.R. 630(E), dated the 24th June, 2016.

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F.No.605/42/2016-DBK
Government of India
Ministry of Finance, Department of Revenue
Central Board of Excise and Customs
Drawback Division

Circular No. 37/2016 - Customs

To

New Delhi, dated 13th August 2016

Pr. Chief Commissioners/Pr. Directors General
Chief Commissioners/Directors General
Pr. Commissioners/Commissioners

Madam/Sir,

Subject: Special Advance Authorization under para 4.04A of FTP 2015-20 in combination with All Industry Rates (AIRs) of Duty Drawback

Attention of field formations is drawn to the DGFT Notification No. 21/2015-2020 dated 11th August 2016 which has notified para 4.04A in the FTP 2015-20 providing for duty free pre-import of fabric (including interlining) only under a Special Advance Authorisation Scheme wherein the said fabric gets physically incorporated (making normal allowance for wastage) in goods of Chapter 61 and 62 of ITC(HS) that are physically exported to fulfil the export obligation. In this Scheme, the exporters can also be eligible for All Industry Rates of Duty Drawback as specifically determined by Central Government in which case, for the purpose of value addition norm of para 4.08 of FTP, the value of any other input used on which benefit of Drawback is claimed or intended to be claimed has been specified in the DGFT notification as equal to 22% of the FOB value of export realized. However, option to claim drawback determined and fixed by Central Excise Authority (brand rate) under Rule 7 of the Drawback Rules 1995 remains in which case the value of inputs (other than the fabric imported duty free under the Special Advance Authorization) continues to be based on actuals. The notification may be downloaded from dgft.gov.in.

2. To give effect to the Special Advance Authorisation Scheme, the Notification No. 45/2016-Customs dated 13th August, 2016 has been issued providing exemption to fabrics (including interlining) from import duty subject to conditions specified therein. Further, Notification No. 110/2016-Customs (NT) dated 13th August, 2016 has been issued providing, subject to the specified conditions, the alternative All Industry Rates (AIRs) of drawback in the Drawback Schedule for the exports made against the Special Advance Authorisation in discharge of export obligations in terms of Notification No. 45/2016-Customs dated 13th August, 2016. These notifications may be downloaded from cbec.gov.in.

3. For the alternative AIRs relevant tariff item has to be suffixed with suffix 'C' or suffix 'D' for the situation when Cenvat facility has not been availed or when Cenvat facility has been availed, respectively, instead of the usual suffix 'A' or suffix 'B'. In the option to claim Brand Rate of duty drawback in terms of rule 7 of the Drawback Rules 1995 with the Special Advance Authorization, the procedure in Annexure 1 with Circular No. 29/2015-Cus dated 16.11.2015 has relevance. However, the exporter shall have to declare the figure '9807' as identifier (in the shipping bill under the Drawback details) followed by the tariff item number of the goods as shown in column (1) of the Schedule and followed by the character 'D'. Based on this, the shipping bill shall be processed for payment of provisional drawback amount equivalent to the Customs portion of these alternative AIRs.

4. The above mentioned DGFT and Customs notifications are effective from 1st September 2016. The CBEC's Systems Directorate is making all the necessary EDI related arrangements for implementation including specifying the appropriate new scheme code that would need to be declared by exporters making exports under the Special Advance Authorization Scheme cum AIR Drawback and these shall be publicized to exporters in advance by the Systems Directorate.

5. Suitable public notices and standing order should be issued for guidance of the trade and officers in terms of this Circular. Difficulties, if any, may be brought to notice of the Board.

Copy for necessary action to -
The Director General of Systems and Data Management, CBEC

(Dinesh Kumar Gupta) Director [Tel:23360581](tel:23360581)

	in the vendor premises, scrutiny of original invoice/bill of the supplier and proof of payment against each invoice/bill and its reconciliation with 'C' Form. In case of IT enabled services	the bill, scrutiny of original invoice/bill of the supplier and proof of payment against each invoice/bill and its reconciliation with 'C' Form. In case of IT enabled services (ITES)/Business Process Outsourcing
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