

**[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 16<sup>th</sup> November, 2015, published *vide* number G.S.R. 861 (E), dated the 16<sup>th</sup> 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 13<sup>th</sup> 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**

<b>6101</b>	<b>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</b>					
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
<b>6102</b>	<b>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</b>					
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
<b>6103</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted</b>					
<b>610301</b>	<b>Suits (combination comprising of at least one trouser and one jacket)</b>					
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
<b>610302</b>	<b>Jackets, blazers</b>					
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
<b>610303</b>	<b>Trousers, full pants</b>					
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
<b>610304</b>	<b>Others (including capri/three-fourth pants and ensembles)</b>					
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)

<b>6104</b>	<b>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</b>					
<b>610401</b>	<b>Suits (combination comprising of at least one trouser and one jacket)</b>					
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
<b>610402</b>	<b>Jackets, blazers</b>					
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
<b>610403</b>	<b>Dresses, skirts, divided skirts, trousers, full pants</b>					
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
<b>610404</b>	<b>Others (including capri/three-fourth pants and ensembles)</b>					
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
<b>6105</b>	<b>Men's or boys' shirts, knitted or</b>					

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)

	<b>crocheted</b>					
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
<b>6106</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted</b>					
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
<b>6107</b>	<b>Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and</b>					

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					
<b>610701</b>	<b>Nightshirts, pyjamas, bath robes and dressing gowns and similar articles</b>					
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
<b>610702</b>	<b>Briefs, underpants and similar articles</b>					
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
<b>6108</b>	<b>Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted</b>					
<b>610801</b>	<b>Night dresses (including nightshirts), pyjamas, negligees bathrobes and dressing gowns and similar articles</b>					
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
<b>610802</b>	<b>Slips, petticoats, briefs, panties and similar articles</b>					
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
<b>6109</b>	<b>T-shirts, singlets and other vests, knitted or crocheted</b>					
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
<b>6110</b>	<b>Jerseys, pullovers, cardigans, waistcoats an similar articles, knitted or crocheted</b>					
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	
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(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
<b>6111</b>	<b>Babies' garments and clothing accessories, knitted or crocheted</b>					
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
<b>6112</b>	<b>Track suits, ski suits and swimwear, knitted or crocheted</b>					
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	
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(1)	(2)	(3)	(4)	(5)	(6)	(7)

611299	Of Others	Piece	3.5%	28.7	0.8%	6.6
<b>6113</b>	<b>Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907</b>					
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
<b>6114</b>	<b>Other garments, knitted or crocheted</b>					
<b>611401</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted with tightening at the bottom</b>					
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)

<b>611402</b>	<b>Women's or girls' tops/cami</b>					
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
<b>611403</b>	<b>Other jackets not covered under heading 6103 or 6104</b>					
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
<b>611404</b>	<b>Others</b>					
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	
			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(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
<b>6115</b>	<b>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</b>					
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
<b>6116</b>	<b>Gloves, mittens and mitts, knitted or crocheted</b>					
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	
			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)

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
<b>6117</b>	<b>Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories</b>					
<b>611701</b>	<b>Shawls, scarves, mufflers, stoles, mantillas and veils</b>					
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
<b>611702</b>	<b>Others</b>					

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

**CHAPTER – 62**

**ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED**

<b>6201</b>	<b>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</b>					
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
<b>6202</b>	<b>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</b>					
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
<b>6203</b>	<b>Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)</b>					
<b>620301</b>	<b>Suits (combination comprising of at least one trouser and one jacket)</b>					
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
<b>620302</b>	<b>Jackets, blazers</b>					
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
<b>620303</b>	<b>Trousers, full pants</b>					
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

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)

<b>620304</b>	<b>Others (including capri/three-fourth pants and ensembles)</b>					
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
<b>6204</b>	<b>Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)</b>					
<b>620401</b>	<b>Suits (combination comprising of at least one trouser and one jacket)</b>					
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

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)

<b>620402</b>	<b>Jackets, blazers</b>					
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
<b>620403</b>	<b>Dresses, skirts, divided skirts, trousers, full pants</b>					
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
<b>620404</b>	<b>Others (including capri/three-fourth pants and ensembles)</b>					
62040401	Of Cotton	Piece	3.2%	39	0.7%	8.5

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)

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
<b>6205</b>	<b>Men's or boys' shirts</b>					
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
<b>6206</b>	<b>Women's or girls' blouses, shirts and shirt-blouses</b>					
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	
			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)

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
<b>6207</b>	<b>Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bath-robos, dressing gowns and similar articles</b>					
<b>620701</b>	<b>Dressing gowns, bathrobes, pyjamas, nightshirts and similar articles</b>					
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
<b>620702</b>	<b>Singlets and other vests, underpants, briefs and similar articles</b>					
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	
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(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
<b>6208</b>	<b>Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles</b>					
<b>620801</b>	<b>Dressing gowns, bathrobes, pyjamas, negliges, nightdresses (including nightshirts) and similar articles</b>					
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
<b>620802</b>	<b>Singlets and other vests, slips, petticoats, briefs, panties and similar articles</b>					
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
<b>6209</b>	<b>Babies' garments and clothing accessories</b>					
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



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			Drawback Rate	Drawback cap per unit in Rs. (₹)	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)

<b>6210</b>	<b>Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907</b>					
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
<b>6211</b>	<b>Track suits, ski suits and swimwear; other garments</b>					
<b>621101</b>	<b>Women's or girls' blouses, shirts and shirt-blouses, with tightening at the bottom</b>					
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
<b>621102</b>	<b>Women's or girls' tops/cami</b>					
62110201	Of Cotton	Piece	3.5%	38.7	0.8%	8.8

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(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
<b>621103</b>	<b>Other jackets not covered under heading 6203 or 6204</b>					
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
<b>621104</b>	<b>Protective industrial wear</b>					
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

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(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
<b>621105</b>	<b>Others</b>					
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
<b>6212</b>	<b>Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted</b>					
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

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

621299	Of Others	Kg	3.2%	77.7	0.7%	17.0
<b>6213</b>	<b>Handkerchiefs</b>					
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
<b>6214</b>	<b>Shawls, scarves, mufflers, mantillas, veils and the like</b>					
<b>621401</b>	<b>Shawls, scarves, mufflers, stoles, mantillas and veils</b>					
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
<b>621402</b>	<b>Others</b>					
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

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(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
<b>6215</b>	<b>Ties, bow ties and cravats</b>					
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
<b>6216</b>	<b>Gloves, mittens and mitts</b>					
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

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

621699	Of Others	Kg	3.2%	77.7	0.7%	17.0
<b>6217</b>	<b>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212</b>					
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 1<sup>st</sup> day of September, 2016.

[F. No. 605/42/2016-DBK (Pt. I)]

(Dharmvir Sharma)  
Under Secretary to the Government of India

Note: The principal notification No. 110/2015-Customs (N.T.), dated the 16<sup>th</sup> 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 16<sup>th</sup> November 2015 and was last amended *vide* notification No. 90/2016-Customs (N.T.), dated the 24<sup>th</sup> June, 2016 *vide* number G.S.R. 630(E), dated the 24<sup>th</sup> June, 2016.