

CHAPTER 54

Man-made filaments

Notes:

1. Throughout this Schedule the term "man-made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes, other:

- (a) By polymerization of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives; or
- (b) By chemical transformation of natural organic polymers (for example, cellulose, casein, proteins or algae), such as viscose rayon, cellulose acetate, cupro or alginates.

The terms "synthetic" and "artificial", used in relation to fibres, mean: synthetic : fibres as defined at (a); artificial: fibres as defined at (b).

The terms "man-made", "synthetic" and "artificial" shall have the same meanings when used in relation to "textile materials".

2. Headings 5402 and 5403 do not apply to synthetic or artificial tow of Chapter 55.

TARIFF ITEM	DESCRIPTION OF ARTICLE	UNITS	CUSTOMS DUTY	
			STD.	PREF.
1	2	3	4	5
5401 5401 10 00	Sewing thread of man-made filaments, whether or not put up for retail sale - Of synthetic filaments	-	20%	-

5401 20 000	-	Of artificial filaments	-	20%	-
5402		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex			
5402 10	-	High tenacity yarn of nylon or other polyamides:			
5402 10 10	---	Nylon tyre yarn	-	20%	-
5402 10 90	---	Other	-	20%	-
5402 20	-	High tenacity yarn of polyesters:			
5402 20 10	---	Of terylene dacron	-	20%	-
5402 20 90	---	Other	-	20%	-
	-	Textured yarn:			
5402 31 00	--	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	-	20%	-
5402 32 00	--	Of nylon or other polyamides, measuring per single yarn more than 50 tex	-	20%	-
5402 33 00	--	Of polyesters	-	20%	-
5402 39	--	Other:			
5402 39 10	---	Polypropylene filament yarn	-	20%	-
5402 39 20	---	Acrylic filament yarn	-	20%	-
5402 39 90	---	Other	-	20%	-
	-	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402 41 00	--	Of nylon or other polyamides	-	20%	-
5402 42 00	--	Of polyesters, partially	-	20%	-

	oriented			
5402 43 00	-- Of polyesters, other	-	20%	-
5402 49 00	-- Other	-	20%	-
	- <i>Other yarn, single, with a twist exceeding 50 turns per metre:</i>			
5402 51 00	-- Of nylon or other polyamides	-	20%	-
5402 52 00	-- Of polyesters	-	20%	-
5402 59	-- <i>Other:</i>			
5402 59 10	--- Polypropylene filament yarn	-	20%	-
5402 59 90	--- Other	-	20%	-
	- <i>Other yarn, multiple (folded) or cabled:</i>			
5402 61 00	-- Of nylon or other polyamides	-	20%	-
5402 62 00	-- Of polyesters	-	20%	-
5402 69	-- <i>Other;</i>			
5402 69 10	--- Polyvinyl acetate filament yarn	-	20%	-
5402 69 20	--- Polyvinyl chloride filament yarn	-	20%	-
5402 69 30	--- Polypropylene filament yarn	-	20%	-
5402 69 40	--- Acrylic filament yarn	-	20%	-
5402 69 50	--- Polytetrafluoroethylene yarn	-	20%	-
5402 69 90	--- Other	-	20%	-
5403	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex			
5403 10	- <i>High tenacity yarn of viscose rayon:</i>			
5403 10 10	--- Viscose rayon tyre yarn - 1,233 decitex	-	20%	-

5403 10 20	--- Viscose rayon tyre yarn - 1,833 decitex	-	20%	-
5403 10 90	--- Other	-	20%	-
5403 20 00	- Textured yarn	-	20%	-
	- <i>Other yarn, single:</i>			
5403 31 00	-- Of viscose rayon untwisted or with a twist not exceeding 120 turns per meter	-	20%	-
5403 32 00	-- Of viscose rayon, with a twist exceeding 120 turns per meter	-	20%	-
5403 33 00	-- Of cellulose acetate	-	20%	-
5403 39	-- <i>Other:</i>			
5403 39 10	--- Cuprammonium rayon	-	20%	-
5403 39 90	--- Other	-	20%	-
	- <i>Other yarn, multiple (folded) or cabled:</i>			
5403 41	-- <i>Of viscose rayon:</i>			
5403 41 10	--- Upto 67 decitex	-	20%	-
5403 41 20	--- Of 83 decitex	-	20%	-
5403 41 30	--- Of 111 decitex, bright	-	20%	-
5403 41 40	--- Of 111 decitex, dull	-	20%	-
5403 41 50	--- Of 133 decitex, bright	-	20%	-
5403 41 60	--- Of 133 decitex, dull	-	20%	-
5403 41 70	--- Of 167 decitex, bright	-	20%	-
5403 41 80	--- Of 167 decitex, dull	-	20%	-
5403 41 90	--- Other	-	20%	-
5403 42	-- <i>Of cellulose acetate</i>			
5403 42 10	--- Acetate rayon filament yarn, 83 decitex	-	20%	-
5403 42 20	--- Acetate rayon filament yarn, 111 decitex	-	20%	-
5403 42 30	--- Acetate rayon filament yarn, 133 decitex	-	20%	-
5403 42 40	--- Acetate rayon filament yarn, 167 decitex	-	20%	-

5403 42 50	---	Acetate rayon filament yarn, 333 decitex	-	20%	-
5403 42 90	---	other	-	20%	-
5403 49	--	<i>Other:</i>			
	---	<i>Cuprammonium filament yarn</i>			
5403 49 11	----	Of 33 decitex	-	20%	-
5403 49 12	----	Of 44 decitex	-	20%	-
5403 49 13	----	Of 67 decitex	-	20%	-
5403 49 14	----	Of 83 decitex	-	20%	-
5403 49 15	----	Of 89 decitex	-	20%	-
5403 49 19	----	Other	-	20%	-
5403 49 90	---	Other	-	20%	-
5404		Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm			
5404 10 00	-	Monofilament	-	20%	-
5404 90	-	<i>Other:</i>			
5404 90 10	---	Catgut imitation of synthetic yarn, non-sterile	-	20%	-
5404 90 20	---	Strip and the like of synthetic fibre materials	-	20%	-
5404 90 90	---	Other	-	20%	-
5405 00 00		Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile	-	20%	-

		materials of an apparent width not exceeding 5 mm			
5406		Man-made filament yarn (other than sewing thread), put up for retail sale			
5406 10 00	-	Synthetic filament yarn	-	20%	-
5406 20 00	-	Artificial filament yarn	-	20%	-
5407		Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404			
5407 10	-	<i>Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:</i>			
	--	<i>Unbleached:</i>			
5407 10 11	----	Parachute fabric	m ²	25% or Rs. 115 per kg., whichever is higher	-
5407 10 12	----	Tent fabrics	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 13	----	Nylon furnishing fabrics	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 14	----	Umbrella cloth panel fabrics	m ²	25% or Rs. 115	-

5407 10 15	----- Other nylon and polyamide fabrics (filament)	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 16	----- Polyester suiting	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 19	----- Other polyester fabrics	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
	-- <i>Bleached:</i>			
5407 10 21	----- Parachute fabric	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 22	----- Tent fabrics	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 23	----- Nylon furnishing fabrics	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-

5407 10 24	-----	Umbrella cloth panel fabrics	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 25	-----	Other nylon and polyamide fabrics of filament yarn	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 26	-----	Polyester suiting	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 29	-----	Other	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 31	-----	-- Dyed: Parachute Fabrics	m ²	25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 32	-----	Tent fabrics	m ²	25% or Rs. 115 per kg., whicheve r is higher%	-

5407 10 33	----- Nylon furnishing fabrics	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 34	----- Umbrella cloth panel fabrics	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 35	----- Other nylon and polyamide fabrics (filament)	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 36	----- Polyester suiting	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 39	----- Other	m ²	25% or Rs. 115 per kg., whichever is higher%	-
	-- <i>Printed:</i>			
5407 10 41	----- Parachute fabric	m ²	25% or Rs. 115 per kg., whichever is higher%	-
5407 10 42	----- Tent fabrics	m ²	25% or Rs. 115	-

5407 10 43	----- Nylon furnishing fabrics	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 44	----- Umbrella cloth panel fabrics	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 45	----- Other nylon and polyamide fabrics (filament)	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 46	----- Polyester suiting	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
5407 10 49	----- Other	m ²	per kg., whichever is higher% 25% or Rs. 115 per kg., whichever is higher%	-
	-- <i>Other:</i>			
5407 10 91	----- Parachute fabrics	m ²	25% or Rs. 115 per kg., whichever	-

5407 10 92	-----	Tent fabrics	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 93	-----	Nylon furnishing fabrics	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 94	-----	Umbrella cloth panel fabrics	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 95	-----	Other nylon and polyamide fabrics of filament yarn	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 96	-----	Polyester suiting	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 10 99	-----	Other	m ²	r is higher% 25% or Rs. 115 per kg., whicheve r is higher%	-
5407 20	-	<i>Woven fabrics obtained from strip or the like:</i>			

5407 20 10	---	Unbleached	m ²	25%	-
5407 20 20	---	Bleached	m ²	25%	-
5407 20 30	---	Dyed	m ²	25%	-
5407 20 40	---	Printed	m ²	25%	-
5407 20 90	---	Other	m ²	25%	-
5407 30	-	<i>Fabrics specified in Note 9 to Section XI:</i>			
5407 30 10	---	Unbleached	m ²	25%	-
5407 30 20	---	Bleached	m ²	25%	-
5407 30 30	---	Dyed	m ²	25%	-
5407 30 40	---	Printed	m ²	25%	-
5407 30 90	---	Other	m ²	25%	-
	-	<i>Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:</i>			
5407 41	--	<i>Unbleached or bleached:</i>			
	---	<i>Unbleached:</i>			
5407 41 11	----	Nylon brasso	m ²	25% or Rs. 30 per sq. mtr., whichever is higher	-
5407 41 12	----	Nylon georgette	m ²	25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 13	----	Nylon tafetta	m ²	25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 14	----	Nylon sarees	m ²	25% or higher%	-

5407 41 19	----- Other	m ²	Rs. 30 per sq. mtr., whichever is higher% 25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 21	----- <i>Bleached:</i> Nylon brasso	m ²	25% or Rs. 30 per sq. mtr., whichever is higher% 25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 22	----- Nylon georgette	m ²	25% or Rs. 30 per sq. mtr., whichever is higher% 25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 23	----- Nylon tafetta	m ²	25% or Rs. 30 per sq. mtr., whichever is higher% 25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 24	----- Nylon sarees	m ²	25% or Rs. 30 per sq. mtr., whichever is higher% 25% or Rs. 30 per sq. mtr., whichever is higher%	-
5407 41 29	----- Other	m ²	higher% 25% or	-

5407 42	-- Dyed		Rs. 30 per sq. mtr., whichever is higher%	
5407 42 10	--- Nylon brasso	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
5407 42 20	--- Nylon georgette	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
5407 42 30	--- Nylon tafetta	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
5407 42 40	--- Nylon sarees	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
5407 42 90	--- Other	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
5407 43 00	-- Of yarn of different colours	m ²	30% or Rs. 67 per sq. mtr., whichever is higher	-

5407 44	-- Printed:			
5407 44 10	--- Nylon brasso	m ²	30% or Rs. 58 per sq. mtr., whichever is higher	-
5407 44 20	--- Nylon georgette	m ²	30% or Rs. 58 per sq. mtr., whichever is higher	-
5407 44 30	--- Nylon tafetta	m ²	30% or Rs. 58 per sq. mtr., whichever is higher	-
5407 44 40	--- Nylon sarees,	m ²	30% or Rs. 58 per sq. mtr., whichever is higher	-
5407 44 90	--- Other	m ²	30% or Rs. 58 per sq. mtr., whichever is higher	-
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407 51	-- Unbleached or bleached:			
	--- Unbleached:			
5407 51 11	----- Polyester shirtings	m ²	30% or Rs. 11 per sq. mtr.,	-

5407 51 19	---- Other	m ²	whichever is higher 30% or Rs. 11 per sq. mtr., whichever is higher	-
	-- <i>Bleached:</i>			
5407 51 21	---- Polyester shirtings	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5407 51 29	---- Other	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5407 52	-- <i>Dyed:</i>			
5407 52 10	--- Polyester shirtings	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 52 20	--- Polyester suitings	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 52 30	--- Terylene and dacron sarees	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 52 40	--- Polyester sarees	m ²	30% or Rs. 38 per sq.	-

5407 52 90	--- Other	m ²	mtr., whichever is higher 30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 53 00	-- Of yarns of different colours	m ²	30% or Rs. 50 per sq. mtr., whichever is higher	-
5407 54 10	-- <i>Printed:</i> --- Terylene and dacron sarees	m ²	30% or Rs. 20 per sq. mtr., whichever is higher	-
5407 54 20	--- Polyester shirtings	m ²	30% or Rs. 20 per sq. mtr., whichever is higher	-
5407 54 30	--- Polyester sarees	m ²	30% or Rs. 20 per sq. mtr., whichever is higher	-
5407 54 90	--- Other	m ²	30% or Rs. 20 per sq. mtr., whichever is higher	-
	- <i>Other woven fabrics, containing 85% or more by weight of polyester</i>			

	<i>filaments:</i>			
5407 61	-- Containing 85% or more by weight of non-textured polyester filaments:			
5407 61 10	--- Polyester shirtings	m ²	30% or Rs. 150 per kg., whichever is higher	-
5407 61 20	--- Polyester suitings	m ²	30% or Rs. 150 per kg., whichever is higher	-
5407 61 90	--- Other	m ²	30% or Rs. 150 per kg., whichever is higher	-
5407 69 00	-- Other	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407 71	-- Unbleached or bleached:			
5407 71 10	--- Unbleached	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 71 20	--- Bleached	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-

5407 72 00	-- Dyed	m ²	30% or Rs. 24 per sq. mtr., whichever is higher	-
5407 73 00	-- Of yarns of different colours	m ²	30% or Rs. 60 per sq. mtr., whichever is higher	-
5407 74 00	-- Printed	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 81	- <i>Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:</i> -- <i>Unbleached or bleached:</i>			
	--- <i>Unbleached:</i>			
5407 81 11	---- Nylon georgette	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 12	---- Nylon sarees	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 13	---- Polyester shirtings	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-

5407 81 14	----- Polyester suitings	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 15	----- Terylene and dacron sarees	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 16	----- Polyester dhoti	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 19	----- Other	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
	---- <i>Bleached:</i>			
5407 81 21	----- Nylon georgette	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 22	----- Nylon sarees	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 23	----- Polyester shirtings	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-

5407 81 24	-----	Polyester suitings	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 25	-----	Terylene and dacron sarees	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 26	-----	Polyester dhoti	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5407 81 29	-----	Other	m ²		-
5407 82	--	Dyed:			
5407 82 10	---	Nylon georgette	m ²	30% or Rs. 42 per sq. mtr., whichever is higher	-
5407 82 20	---	Nylon sarees	m ²	30% or Rs. 42 per sq. mtr., whichever is higher	-
5407 82 30	---	Polyester shirtings	m ²	30% or Rs. 42 per sq. mtr., whichever is higher	-
5407 82 40	---	Polyester suitings	m ²	30% or Rs. 42 per sq. mtr., whichever	-

5407 82 50	--- Terylene and dacron sarees	m ²	is higher 30% or Rs. 42 per sq. mtr., whichever is higher	-
5407 82 60	--- Lungies	m ²	30% or Rs. 42 per sq. mtr., whichever is higher	-
5407 82 90	--- Other	m ²	30% or Rs. 42 per sq. mtr., whichever is higher	-
5407 83 00	-- Of yarns of different colours	m ²	30% or Rs. 67 per sq. mtr., whichever is higher	-
5407 84	-- <i>Printed :</i>			
5407 84 10	--- Nylon georgette	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 84 20	--- Nylon sarees	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 84 30	--- Polyester shirtings	m ²	30% or Rs. 38 per sq.	-

5407 84 40	--- Polyester suitings	m ²	mtr., whichever is higher 30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 84 50	--- Terylene and dacron sarees	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 84 60	--- Lungies	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 84 70	--- Polyester sarees	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
5407 84 90	--- Other	m ²	30% or Rs. 38 per sq. mtr., whichever is higher	-
	- <i>Other woven fabrics:</i>			
5407 91	-- <i>Unbleached and bleached:</i>			
5407 91 10	--- Unbleached	m ²	30% or Rs. 15 per sq. mtr., whichever is higher	-
5407 91 20	--- Bleached	m ²	30% or Rs. 38	-

5407 92 00	-- Dyed	m ²	per sq. mtr., whichever is higher 30% or Rs. 67 per sq. mtr., whichever is higher	-
5407 93 00	-- Of yarns of different colours	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5407 94 00	-- Printed	m ²	30% or Rs. 67 per sq. mtr., whichever is higher	-
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405			
5408 10 00	- Woven fabrics obtained from high tenacity yarn of viscose rayon - <i>Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:</i>	m ²	30%	-
5408 21	-- <i>Unbleached or Bleached:</i>			
5408 21 10	--- Unbleached	m ²	30%	-
5408 21 20	--- Bleached	m ²	30%	-

5408 22	-- Dyed:			
	---- Fabrics of rayon:			
5408 22 11	---- Rayon crepe fabrics	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 12	---- Rayon jacquards	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 13	---- Rayon broacades	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 14	---- Rayon georgette	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 15	---- Rayon tafetta	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 16	---- Rayon suitings	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 17	---- Rayon shirtings	m ²	30% or Rs. 45 per sq. mtr., whichever	-

5408 22 18	-----	Rayon sarees	m ²	is higher 30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 19	-----	Other	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 20	---	Fabrics of continuous filament, other than rayon	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 22 90	---	Other	m ²	30% or Rs. 45 per sq. mtr., whichever is higher	-
5408 23 00	--	Of yarns of different colour	m ²	30% or Rs. 47 per sq. mtr., whichever is higher	-
5408 24	--	<i>Printed:</i>			
5408 24 11	-----	Rayon crepe fabrics	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 12	-----	Rayon jacquards	m ²	30% or Rs. 87	-

5408 24 13	----	Rayon broacades	m ²	per sq. mtr., whichever is higher 30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 14	----	Rayon georgette	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 15	----	Rayon tafetta	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 16	----	Rayon suitings	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 17	----	Rayon shirtings	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 18	----	Rayon sarees -	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 19	----	Other	m ²	30% or Rs. 87	-

5408 24 90	--- Other	m ²	per sq. mtr., whichever is higher 30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 24 59	---- Fabrics of continuous filament fibres, other than rayon	m ²	30% or Rs. 87 per sq. mtr., whichever is higher	-
5408 31	- <i>Other woven fabrics:</i>			
5408 31 10	-- <i>Unbleached or bleached:</i> --- Unbleached	m ²	30% or Rs. 25 per sq. mtr., whichever is higher	-
5408 31 20	--- Bleached	m ²	30% or Rs. 25 per sq. mtr., whichever is higher	-
5408 32	-- <i>Dyed:</i>			
5408 32 11	---- <i>Fabrics of rayon</i> Rayon brocades	m ²	30% or Rs. 44 per sq. mtr., whichever is higher	-
5408 32 12	---- Rayon georgette	m ²	30% or Rs. 44 per sq. mtr.,	-

5408 32 13	-----	Rayon tafetta	m ²	whichever is higher 30% or Rs. 44 per sq. mtr., whichever is higher	-
5408 32 14	-----	Rayon suitings	m ²	30% or Rs. 44 per sq. mtr., whichever is higher	-
5408 32 15	-----	Rayon shirtings	m ²	30% or Rs. 44 per sq. mtr., whichever is higher	-
5408 32 19	-----	Other	m ²	30% or Rs. 44 per sq. mtr., whichever is higher	-
5408 32 90	----	Other	m ²	30% or Rs. 44 per sq. mtr., whichever is higher	-
5408 33 00	--	Of yarns of different colours	m ²	30% or Rs. 10 per sq. mtr., whichever is higher	-
5408 34	--	<i>Printed:</i>			
		<i>Fabric of rayon:</i>			
5408 34 11	-----	Rayon crepe fabrics	m ²	30% or Rs. 11	-

5408 34 12	----	Rayon jacquards	m ²	per sq. mtr., whichever is higher 30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 13	----	Rayon broacades	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 14	----	Rayon georgette	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 15	----	Rayon tafetta	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 16	----	Rayon suitings	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 17	----	Rayon shirtings	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 18	----	Rayon sarees,	m ²	30% or Rs. 11 per sq.	-

5408 34 19	---- other	m ²	mtr., whichever is higher 30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 20	--- Fabrics of continuous filament, other than rayon	m ²	30% or Rs. 11 per sq. mtr., whichever is higher	-
5408 34 90	--- other	m ²	30% or Rs. 11 per sq. mtr., whichever is higher%	-%