

## CHAPTER-64

## Footwear, Gaiters and the like; Parts of such Articles.

Serial/ Sub- Serial No.	Description of goods	Rate of Drawback	Allocation	
			Cus.	C.Ex.
	<b>Footwear with leather uppers excluding those with tyre soles.</b>			
64.01	Leather Footwears, namely, Boots, Half Boots and Shoes for Ladies/ Gents/Children, (excluding those manufactured from duty free finished leather imported under Notification No.21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	11% (eleven per cent. only) of f.o.b. value subject to a maximum of Rs.85.00 (Rs. eighty-five only) per pair.	5%	6%
64.02	Leather Footwears, namely, Boots, Half Boots and Shoes for Ladies/ Gents/Children (excluding those manufactured from duty free finished leather imported under Notification No. 21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	5% (five per cent. only) of f.o.b. value subject to a maximum of Rs.40.00 (Rs.forty only) per pair	All Customs	
64.03	Leather Footwears, namely, Boots, Half Boots and Shoes for Ladies/ Gents/Children, manufactured from duty free finished leather imported under Notification No.21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	6.3%(six point three per cent. only) of f.o.b. value subject to a maximum of Rs.50.00 (Rs. fifty only) per pair	2.5%	3.8%
64.04	Leather Footwears, namely, Boots, Half Boots and Shoes for Ladies/ Gents/Children, manufactured from duty free finished leather imported under Notification No.21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	2.5%(two point five per cent. only) of f.o.b. value subject to a maximum of Rs.19.50 (Rs. nineteen and paise fifty only) per pair	All Customs	
64.05	Leather Footwears, namely, Boots, Half Boots and Shoes for Ladies/ Gents/Children manufactured by Units operating under Section 65 of the Customs Act, 1962 and not manufactured out of duty free finished leather subject to the production of a certificate from the Bond Officers that the goods have not been manufactured out of duty free finished leather.	3% (three per cent. only) of f.o.b. value subject to a maximum of Rs.25.20 (Rs. twenty- five and paise twenty only) per pair.	1.5%	1.5%
64.06	Leather Sandals, namely, for Gents/ Ladies/ Children (excluding those manufactured from duty free finished leather imported under Notification No.21/2001-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	10% (ten per cent. only) of f.o.b. value subject to a maximum of Rs.38.00 (Rs. thirty-eight only) per pair.	4%	6%
64.07	Leather Sandals, namely, for Gents/ Ladies/ Children (excluding those manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	4% (four per cent. only) of f.o.b. value subject to a maximum of Rs.15.00 (Rs. fifteen only) per pair	All Customs	
64.08	Leather Sandals, namely, for Gents/ Ladies/ Children manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	6%( six per cent. only) of f.o.b. value subject to a maximum of Rs.23.00 (Rs. twenty-three only) per pair	2.2%	3.8%
64.09	Leather Sandals, namely, for Gents/ Ladies/ Children manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	2.2%( two point two per cent. only) of f.o.b. value subject to a maximum of Rs.8.00 (Rs. eight only) per pair.	All Customs	

64.10	Leather Chappals, namely, for Gents/ Ladies/ Children (excluding those manufactured from duty free finished leather imported under Notification No.21/2001-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	5% (five per cent. only)of f.o.b. value subject to a maximum of Rs.19.00 (Rs. nineteen only) per pair.	1.3%	3.7%
64.11	Leather Chappals, namely, for Gents/ Ladies/ Children (excluding those manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	1.3% (one point three per cent. only) of f.o.b. value subject to a maximum of Rs. 5.00 (Rs. five only) per pair	All Customs	
64.12	Leather Chappals, namely, for Gents/ Ladies/ Children manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	3%( three per cent. only)of f.o.b. value subject to a maximum of Rs.9.00 (Rs. nine only) per pair.	All C. Excise	
64.13	Rubber canvas footwear, <b>when CENVAT facility has not been availed</b>	4.4% (four point four per cent. only) of f.o.b. value subject to a maximum of Rs.4.50 (Rs. four and paise fifty only) per pair	0.7%	3.7%
64.14	Synthetic Footwear, <b>when CENVAT facility has not been availed.</b>	8% (eight per cent. only) of f.o.b. value subject to a maximum of Rs.50.00 (Rs. fifty only) per pair	All C. Excise	
	<b>Leather uppers including lasted uppers with or without accessories like insoles, socks, lining, heel covers and other embellishments</b>			
64.15	Leather Footwear Uppers, namely, Boot Uppers, Half Boot Uppers and Shoe Uppers for Ladies/ Gents/Children, (excluding those manufactured from duty free finished leather imported under Notification No.21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	10% (ten per cent. only)of f.o.b. value subject to a maximum of Rs.60.00 (Rs. sixty only) per pair.	3.8%	6.2%
64.16	Leather Footwear Uppers, namely, Boot Uppers, Half Boot Uppers and Shoe Uppers for Ladies/ Gents/Children (excluding those manufactured from duty free finished leather imported under Notification No. 21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	3.8% (three point eight e per cent. only) of f.o.b. value subject to a maximum of Rs.22.80 (Rs. twenty-two and paise eighty only) per pair	All Customs	
64.17	Leather Footwear Uppers, namely, Boot Uppers, Half Boot Uppers and Shoe Uppers for Ladies/ Gents/Children, manufactured from duty free finished leather imported under Notification No.21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	5.9%(five point nine per cent. only) of f.o.b. value subject to a maximum of Rs.35.40 (Rs. thirty-five and paise forty only) per pair	1.5%	4.4%
64.18	Leather Footwear Uppers, namely, Boot Uppers, Half Boot Uppers and Shoe Uppers for Ladies/ Gents/Children, manufactured from duty free finished leather imported under Notification No.21/2002-Cus. dated 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	1.5%(one point five per cent. only) of f.o.b. value subject to a maximum of Rs.9.80 (Rs. nine and paise eighty only) per pair	All Customs	
64.19	Leather Footwear Uppers, namely, Boot Uppers, Half Boot Uppers and Shoe Uppers for Ladies/ Gents/Children manufactured by Units operating under Section 65 of the Customs Act, 1962 and not manufactured out of duty free finished leather subject to the production of a certificate from the Bond Officers that the goods have not been manufactured out of duty free finished leather.	3% (three per cent. only)of f.o.b. value subject to a maximum of Rs.25.20 (Rs. twenty- five and paise twenty only) per pair.	1.5%	1.5%
64.20	Leather Sandal Uppers, namely, for Gents/ Ladies/ Children (excluding those manufactured from duty free finished leather imported under Notification No.21/2001-Cus. datedd	5% (Five per cent. only) of f.o.b. value subject to a maximum of Rs.17.00 (Rs. seventeen only)	1%	4%

	1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	per pair.		
64.21	Leather Sandal Uppers, namely, for Gents/ Ladies/ Children (excluding those manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has been availed.</b>	1% (one per cent. only) of f.o.b. value subject to a maximum of Rs.3.50 (Rs. three and paise fifty only) per pair	All Customs	
64.22	Leather Sandal Uppers, namely, for Gents/ Ladies/ Children manufactured from duty free finished leather imported under Notification No.21/2002-Cus. datedd 1 <sup>st</sup> March, 2002) <b>when CENVAT facility has not been availed.</b>	2.35%( two point threefive per cent. only) of f.o.b. value subject to a maximum of Rs.8.00 (Rs. eight only) per pair	All C. Excise	
64.23	Soles made of leather and other parts of footwear mainly made of leather not manufactured from duty free finished leather imported under Notification No.17/2001-Cus dated 1 <sup>st</sup> March, 2001), <b>when CENVAT facility has not been availed</b>	3.2%(three point two per cent only) of f.o.b.	1.6%	1.6%