

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

Notification No. 95/2018-CUSTOMS (N.T.)

New Delhi, the 6 December, 2018

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) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017 (hereinafter referred to as the said rules) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 89/2017-Customs (N.T.) dated the 21st September, 2017 published *vide* number G.S.R. 1178(E), dated the 21st September, 2017, except as respect to things done or omitted to be done before such supersession, the Central Government hereby determines the rates of drawback as specified in the Schedule given below (hereinafter referred to as the said Schedule) subject to the following notes and conditions, namely :-

Notes and conditions. -(1) The tariff items and descriptions of goods in the said Schedule are aligned with the tariff items and descriptions of goods in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) at the four-digit level only. The descriptions of goods given at the six digit or eight digit in the said Schedule are in several cases not aligned with the descriptions of goods given in the First Schedule to the Customs Tariff Act, 1975.

(2) The general rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 shall, *mutatis mutandis*, apply for classifying the export goods listed in the said Schedule.

(3) Notwithstanding anything contained in the said Schedule, -

(i) all art-ware or handicraft items shall be classified under the heading of art-ware or handicraft (of constituent material) as mentioned in the relevant Chapters;

(ii) any identifiable ready to use machined part or component predominantly made of iron, steel or aluminium, made through casting or forging process, and not specifically mentioned at six digit level or more in Chapter 84 or 85 or 87, except those classifiable under heading 8432 or 8433 or 8436, may be classified under the relevant tariff item (depending upon material composition and making process) under heading 8487 or 8548 or 8708, as the case may be, irrespective of classification of such part or component at four digit level in Chapter 84 or 85 or 87 of the said Schedule;

(iii) the sports gloves mentioned below heading 4203 or 6116 or 6216 shall be classified in that heading and all other sports gloves shall be classified under heading 9506.

(4) The figures shown in column (4) in the said Schedule refer to the rate of drawback expressed as a percentage of the free on board value or the rate per unit quantity of the export goods, as the case may be.

(5) The figures shown in column (5) in the said Schedule refer to the maximum amount of drawback that can be availed of per unit specified in column (3).

(6) An export product accompanied with a tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in column (5) in the said Schedule, shall be so declared by the exporter and the maximum amount of drawback that can be availed under the said Schedule shall not exceed the amount calculated by applying ad-valorem rate of drawback shown in column (4) to one and half times the tax invoice value.

(7) The rates of drawback specified against the various tariff items in the said Schedule in specific terms or on ad valorem basis, unless otherwise specifically provided, are inclusive of drawback for packing materials used, if any.

(8) Drawback at the rates specified in the said Schedule shall be applicable only if the procedural requirements for claiming drawback as specified in rule 12, 13 and 14 of the said rules, unless otherwise relaxed by the competent authority, are satisfied.

(9) The rates of drawback specified in the said Schedule shall not be applicable to export of a commodity or product if such commodity or product is -

(i) manufactured partly or wholly in a warehouse under section 65 of the Customs Act, 1962 (52 of 1962);

(ii) manufactured or exported in discharge of export obligation against an Advance Authorisation or Duty Free Import Authorisation issued under the Duty Exemption Scheme of the relevant Foreign Trade Policy :

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, the entries in columns (4) and (5) 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;

(iii) manufactured or exported by a unit licensed as hundred per cent Export Oriented Unit in terms of the provisions of the relevant Foreign Trade Policy;

(iv) manufactured or exported by any of the units situated in Free Trade Zones or Export Processing Zones or Special Economic Zones;

(v) manufactured or exported availing the benefit of the notification No. 32/1997-Customs, dated 1st April, 1997.

(10) Whenever a composite article is exported for which any specific rate has not been provided in the said Schedule, the rates of drawback applicable to various constituent materials can be extended to the composite article according to net content of such materials on the basis of a self-declaration to be furnished by the exporter to this effect and in case of doubt or where there is any information contrary to the declarations, the proper officer of customs shall cause a verification of such declarations.

(11) The term 'article of leather' in Chapter 42 of the said Schedule shall mean any article wherein (a) 60% or more of the outer visible surface area; or (b) 60% or more of the outer and inner surface area taken together, excluding shoulder straps or handles or fur skin trimming, if any, is of leather notwithstanding that such article is made of leather and any other material.

(12) The term "dyed", wherever used in the said Schedule in relation to textile materials, shall include yarn or piece dyed or predominantly printed or coloured in the body.

(13) The term "dyed" in relation to fabrics and yarn of cotton, shall include "bleached or mercerised or printed or melange".

(14) The term "dyed" in relation to textile materials in Chapters 54 and 55 shall include "printed or bleached or melange".

(15) In respect of the tariff items in Chapters 60, 61, 62 and 63 of the said Schedule, the blend containing cotton and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight and the blend containing wool and man-made fibre shall mean that content of man-made fibre in it shall be more than 15% but less than 85% by weight. The garment or made-up of cotton or wool or man-made fibre or silk shall mean that the content in it of the respective fibre is 85% or more by weight.

(16) The term "shirts" in relation to Chapters 61 and 62 of the said Schedule shall include "shirts with hood".

(17) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for adult shall comprise the following sizes, namely : -

(i) French point or Paris point or Continental Size above 33;

(ii) English or UK adult size 1 and above; and

(iii) American or USA adult size 1 and above.

(18) In respect of the tariff items appearing in Chapter 64 of the said Schedule, leather shoes, boots or half boots for children shall comprise the following sizes, namely :-

- (i) French point or Paris point or Continental Size upto 33;
- (ii) English or UK children size upto 13; and
- (iii) American or USA children size upto 13.

(19) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall apply only to goods exported by airfreight, post parcel or authorised courier through the Custom Houses as specified in para 4.72 of the Hand Book of Procedures, 2015-2020 published *vide* Public Notice No. 1/2015-2020, dated the 1st April, 2015 of the Government of India in the Ministry of Commerce and Industry, after examination by the Customs Appraiser or Superintendent to ascertain the quality of gold or silver and the quantity of net content of gold or silver in the gold jewellery or silver jewellery or silver articles. The free on board value of any consignment through authorised courier shall not exceed rupees twenty lakhs.

(20) The drawback rates specified in the said Schedule against tariff items 711301, 711302 and 711401 shall not be applicable to goods manufactured or exported in discharge of export obligation against any Scheme of the relevant Foreign Trade Policy of the Government of India which provides for duty free import or replenishment or procurement from local sources of gold or silver.

(21) "Vehicles" of Chapter 87 of the said Schedule shall comprise completely built unit or completely knocked down (CKD) unit or semi knocked down (SKD) unit.

2. All claims for duty drawback at the rates of drawback notified herein shall be filed with reference to the tariff items and descriptions of goods shown in columns (1) and (2) of the said Schedule respectively. Where, in respect of the export product, the rate of drawback specified in the said Schedule is Nil or is not applicable, the rate of drawback may be fixed, on an application by an individual manufacturer or exporter in accordance with the said rules. Where the claim for duty drawback is filed with reference to tariff item of the said Schedule and it is for the rate of drawback specified herein, an application, as referred under sub-rule (1) of rule 7 of the said rules shall not be admissible.

3. The amount referred in sub-rule (3) of rule 7 of the said rules, relating to provisional drawback amount as may be specified by the Central Government, shall be equivalent to the drawback rate and drawback cap shown in column (4) and (5) in the said Schedule for the tariff item corresponding to the export goods, if applicable, and determined as if it were a claim for duty drawback filed with reference to such rate and cap.

4. This notification shall come into force on the 19th day of December, 2018.

Schedule

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 1				
LIVE ANIMALS				
0101	Live Horses, Asses, Mules and Hinnies		Nil	
0102	Live bovine animals		Nil	
0103	Live swine		Nil	
0104	Live sheep and goats		Nil	
0105	Live poultry, that is to say, fowls of the species gallusdomesticus, ducks, geese, turkeys and guinea fowls		Nil	
0106	Other live animals		Nil	
CHAPTER – 2				
MEAT AND EDIBLE MEAT OFFAL				
0201	Meat of bovine animals, fresh and chilled		0.15%	
0202	Meat of bovine animals, frozen		0.15%	
0203	Meat of swine, fresh, chilled or frozen		0.15%	
0204	Meat of sheep or goats, fresh, chilled or frozen		0.15%	
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen		0.15%	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen		0.15%	
0207	Meat, and edible offal, of the poultry of heading 0105, fresh, chilled or frozen		0.15%	
0208	Other meat and edible meat offal, fresh, chilled or frozen		0.15%	
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal		0.15%	
CHAPTER – 3				
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES				
0301	Live fish	Kg	2.4%	4
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304			
030201	In chilled form	Kg	2.4%	19.3
030299	Others		0.15%	
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	Kg	2.4%	19.3
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen			
030401	In chilled or frozen form	Kg	2.4%	19.3
030402	Surimi fish paste	Kg	3.6%	9.6
030499	Others		0.15%	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets, of fish fit for human consumption		0.15%	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not Cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets, of crustaceans, fit for human consumption			
030601	Shrimp/prawn in frozen form other than Accelerated Freeze Dried (AFD)	Kg	2.7%	21
030602	Accelerated Freeze Dried (AFD) shrimp / prawn	Kg	2.5%	83.6
030603	Lobster / Crab	Kg	2.4%	30.7
030604	Pasteurised tinned chilled crab meat	Kg	2.7%	75
030605	Others in chilled or frozen form	Kg	2.4%	19.3

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
030699	Others		0.15%	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not Cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption			
030701	In chilled or frozen form	Kg	2.4%	19.3
030799	Others		0.15%	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic Invertebrates other than crustaceans and molluscs, fit for human consumption			
030801	In chilled or frozen form	Kg	2.4%	19.3
030899	Others		0.15%	
CHAPTER – 4				
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED				
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter		0.15%	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter		0.15%	
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa		0.15%	
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included		0.15%	
0405	Butter and other fats and oils derived from milk; dairy spreads		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
0406	Cheese and curd		0.15%	
0407	Birds' eggs, in shell, fresh, preserved or cooked		0.15%	
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter		0.15%	
0409	Natural honey		0.15%	
0410	Edible products of animal origin, not elsewhere specified or included		0.15%	
CHAPTER – 5				
PRODUCT OF ANIMAL ORIGIN NOT ELSEWHERE SPECIFIED OR INCLUDED.				
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair		0.15%	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making Hair; waste of such bristles or hair		0.15%	
0503	Omitted			
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked		0.15%	
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers		0.15%	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised powder and waste of these products		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
0507	Ivory, tortoise-shell, whale-bone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products		0.15%	
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof		0.15%	
0509	Omitted			
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved		0.15%	
0511	Animal products not elsewhere specified or included; dead animals of chapter 1 or 3, unfit for human consumption		0.15%	
CHAPTER – 6				
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE				
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212		0.15%	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn		0.15%	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared		0.15%	
0604	Foliage, branches and other parts of plants, without flowers or flower buds and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purpose, fresh, dried, dyed, bleached, impregnated or otherwise prepared		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 7				
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS				
0701	Potatoes, fresh or chilled		0.15%	
0702	Tomatoes, fresh or chilled		0.15%	
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled		0.15%	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled		0.15%	
0705	Lettuce (<i>Lactucasativa</i>) and Chicory (<i>Cichorium spp.</i>), fresh or chilled		0.15%	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled		0.15%	
0707	Cucumbers or gherkins, fresh or chilled		0.15%	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled		0.15%	
0709	Other vegetables, fresh or chilled		0.15%	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		0.15%	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		0.15%	
0712	Dried vegetables, whole, cut, sliced, broken, or in powder, but not further prepared		0.15%	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split			
071301	Guar Gum Refined Split	MT	0.1%	170.1
071399	Others		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
0714	Manioc, arrowroot, salep, jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith		0.15%	
CHAPTER – 8				
EDIBLE FRUITS AND NUTS, PEEL OF CITRUS FRUIT OR MELONS				
0801	Coconuts, brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled		0.15%	
0802	Other nuts, fresh or dried, whether or not shelled or peeled		0.15%	
0803	Bananas, including plantains, fresh or dried		0.15%	
0804	Dates, figs, pineapples, avocados, guavas, mangoes, and mangosteens, fresh or dried		0.15%	
0805	Citrus fruit, fresh or dried		0.15%	
0806	Grapes, fresh or dried		0.15%	
0807	Melons (including water-melons) and papaws (papayas), fresh		0.15%	
0808	Apples, pears and quinces, fresh		0.15%	
0809	Apricots, cherries, peaches (including nectarines), plums and soles, fresh		0.15%	
0810	Other fruit, fresh		0.15%	
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter		0.15%	
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		0.15%	
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this chapter		0.15%	
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 9 COFFEE, TEA, MATE AND SPICES				
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		0.15%	
0902	Tea, whether or not flavoured			
090201	Tea in consumer packs/OTS can including tea bags		0.7%	
090299	Others		0.15%	
0903	Mate		0.15%	
0904	Pepper of the genus piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta		0.15%	
0905	Vanilla		0.15%	
0906	Cinnamon and cinnamon-tree flowers		0.15%	
0907	Cloves (whole fruit, cloves and stems)		0.15%	
0908	Nutmeg, mace and cardamoms		0.15%	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries		0.15%	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices		0.15%	
CHAPTER – 10 CEREALS				
1001	Wheat and meslin			
100101	Wheat		Nil	
100199	Meslin		0.15%	
1002	Rye		0.15%	
1003	Barley		0.15%	
1004	Oats		0.15%	
1005	Maize (corn)		0.15%	
1006	Rice			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
100601	Rice, packed in plastic bags including bags constructed of a laminate of plastic with paper and/or aluminium, of upto 5 Kg net weight	MT	₹20	
100602	Rice, packed in plastic bags including bags constructed of a laminate of plastic with paper and/or aluminium, of more than 5 Kg and upto 10 Kg net weight	MT	₹15	
100603	Rice, packed in plastic bags including bags constructed of a laminate of plastic with paper and/or aluminium, of more than 10 Kg and upto 20 Kg net weight	MT	₹10.50	
100604	Rice, packed in plastic bags including bags constructed of a laminate of plastic with paper and/or aluminium, of more than 20 Kg net weight	MT	₹7.50	
100699	Others		Nil	
1007	Grain sorghum		0.15%	
1008	Buckwheat, millet and canary seeds; other cereals		0.15%	
CHAPTER – 11				
PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN.				
1101	Wheat or meslin flour		0.15%	
1102	Cereal flours other than that of wheat or meslin		0.15%	
1103	Cereal groats, meal and pellets		0.15%	
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground		0.15%	
1105	Flour, meal, powder, flakes, granules, and pellets of potatoes		0.15%	
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8			
110601	Guar Meal	MT	0.1%	170.1

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
110699	Others		0.15%	
1107	Malt, whether or not roasted		0.15%	
1108	Starches; inulin		0.15%	
1109	Wheat gluten, whether or not dried		0.15%	
CHAPTER – 12				
OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER				
1201	Soya beans, whether or not broken		0.15%	
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken		0.15%	
1203	Copra		0.15%	
1204	Linseed, whether or not broken		0.15%	
1205	Rape or colza seeds, whether or not broken		0.15%	
1206	Sunflower seeds, whether or not broken		0.15%	
1207	Other oil seeds oleaginous fruits, whether or not broken		0.15%	
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard		0.15%	
1209	Seeds, fruit and spores, of a kind used for sowing		0.15%	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin		0.15%	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered		0.15%	
1212	Locust beans, seaweeds and other algae, sugar beet nad sugarcane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Ci-choriumintybussativum) of a kind used primarily for human consumption, not elsewhere specified or included		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets		0.15%	
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets		0.15%	
CHAPTER – 13				
LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS				
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)		0.15%	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; Agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products			
130201	Of Guar Gum	MT	0.1%	170.1
130299	Others		0.15%	
CHAPTER – 14				
VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS, NOT ELSEWHERE SPECIFIED OR INCLUDED.				
1401	Vegetable material of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)		0.15%	
1402	Omitted			
1403	Omitted			
1404	Vegetable products not elsewhere specified or included		0.15%	
CHAPTER – 15				
ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES				
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503		0.15%	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
1503	Lard stearin, lard oils, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared		0.15%	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified			
150401	Fish oil	Kg	2.4%	2.7
150499	Others		0.15%	
1505	Wool grease and fatty substances derived therefrom (including lanolin)		0.15%	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified		0.15%	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified		0.15%	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified		0.15%	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified		0.15%	
1510	Other oils and their fractions obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509		0.15%	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified		0.15%	
1512	Sunflower seed, safflower or cotton seed oil and their fractions thereof, whether or not refined, but not chemically modified		0.15%	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
1514	Rape, colza or mustard oil and its fractions thereof, whether or not refined, but not chemically modified		0.15%	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified		0.15%	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		0.15%	
1517	Margarine; edible mixture or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516		0.15%	
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphu-rised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included		0.15%	
1519	Omitted			
1520	Glycerol, crude; glycerol waters and glycerol lyes		0.15%	
1521	Vegetable waxes (other than triglycerides), Beeswax, other insect waxes and spermaceti, whether or not refined or coloured		0.15%	
1522	Degras: residues resulting from the treatment of fatty substances or animal or vegetable waxes		0.15%	
CHAPTER – 16				
PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES				
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products		0.15%	
1602	Other prepared or preserved meat, meat offal or blood		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates			
160301	Of fish or crustaceans in chilled or frozen form	Kg	2.4%	19.3
160399	Others		0.15%	
1604	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs			
160401	Surimi analogue product	Kg	3.6%	9.6
160499	Others		0.15%	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved			
160501	Shrimp/prawn in frozen form other than Accelerated Freeze Dried (AFD)	Kg	2.7%	21
160502	Accelerated Freeze Dried (AFD) shrimp / prawn	Kg	2.5%	83.6
160503	Lobster / Crab	Kg	2.4%	30.7
160504	Pasteurised tinned chilled crab meat	Kg	2.7%	75
160505	Others in chilled or frozen form	Kg	2.4%	19.3
160599	Others		0.15%	
CHAPTER – 17				
SUGARS AND SUGAR CONFECTIONERY				
1701	Cane or beet sugar and chemically pure sucrose, in solid form		0.15%	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel		0.15%	
1703	Molasses resulting from the extraction or refining of sugar		0.15%	
1704	Sugar confectionery (including white chocolate), not containing cocoa		0.15%	
CHAPTER – 18				
COCOA AND COCOA PREPARATIONS				
1801	Cocoa beans, whole or broken, raw or roasted		0.15%	
1802	Cocoa shells, husks, skins and other cocoa waste		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
1803	Cocoa paste, whether or not defatted		0.15%	
1804	Cocoa butter, fat and oil		0.15%	
1805	Cocoa powder, not containing added sugar or other sweetening matter		0.15%	
1806	Chocolate and other food preparations containing cocoa		0.15%	
CHAPTER – 19				
PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS				
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included		0.15%	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared		0.15%	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		0.15%	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included		0.15%	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 20				
PREPARATION OF VEGETABLES, FRUITS, NUTS OR OTHER PARTS OF PLANTS				
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid		0.15%	
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid		0.15%	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid		0.15%	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006		0.15%	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of Heading 2006		0.15%	
2006	Vegetables, fruits, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised)		0.15%	
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter		0.15%	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included		0.15%	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter		0.15%	
CHAPTER – 21				
MISCELLANEOUS EDIBLE PREPARATIONS				
2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof			
210101	Instant Coffee		0.7%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
210199	Others		0.15%	
2102	Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders		0.15%	
2103	Sauces and preparations therefor, mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard		0.15%	
2104	Soups and broths and preparations therefor, homogenized composite food preparations		0.15%	
2105	Ice cream and other edible ice, whether or not containing cocoa		0.15%	
2106	Food preparations not elsewhere specified or included		0.15%	
CHAPTER – 22				
BEVERAGES, SPIRITS AND VINEGAR				
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow			
220101	Bottled Water		0.15%	
220199	Others		Nil	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009		0.15%	
2203	Beer made from malt		0.15%	
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009		0.15%	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		0.15%	
2206	Other fermented beverages (for example, cider, perry, mead, sake); mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength		0.15%	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirit, liquors and other spirituous beverages		0.15%	
2209	Vinegar and substitutes for vinegar obtained from acetic acid		0.15%	
CHAPTER – 23				
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER				
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves			
230101	Fish meal	Kg	2.4%	2.7
230199	Others		0.15%	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants		0.15%	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets		0.15%	
2304	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil		0.15%	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil		0.15%	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305		0.15%	
2307	Wine lees; argol		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2308	Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included		0.15%	
2309	Preparations of a kind used in animal feeding		0.15%	
CHAPTER – 24				
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				
2401	Unmanufactured tobacco; tobacco refuse		0.15%	
2402	Cigar, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes		0.15%	
2403	Other manufactured tobacco and manufactured tobacco substitute; “homogenized” or “reconstituted” tobacco; tobacco extract and essences		0.15%	
CHAPTER – 25				
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT				
2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water			
250101	Common salt (including iodised salt) in HDPE/LDPE/PP pack/ bags		0.15%	
250199	Others		Nil	
2502	Unroasted iron pyrites		Nil	
2503	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur		Nil	
2504	Natural graphite			
250401	Carbofoil of various grades (chemically acid treated graphite)		0.15%	
250499	Others		Nil	
2505	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil	
2507	Kaolin and other kaolinic clays, whether or not calcined			
250701	Calcined kaolin packed in LDPE/HDPE/PP bags		0.15%	
250799	Others		Nil	
2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths			
250801	Processed Bentonite		0.15%	
250899	Others		Nil	
2509	Chalk		Nil	
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk		Nil	
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816		Nil	
2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less		Nil	
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated		Nil	
2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil	
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape		Nil	
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 2515 or 2516, whether or not heat-treated		Nil	
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix		Nil	
2519	Natural magnesium carbonate (magnesite); fused magnesia; deadburned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure		Nil	
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities accelerators or retarders		Nil	
2521	Limestone flux; limestone and other calcareous stones, of a kind used for the manufacture of lime or cement		Nil	
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825		Nil	
2523	Portland cement, aliminous, slag cement, supersulphate cement and similar hydraulic cement, whether or not coloured or in the form of clinkers		1%	
2524	Asbestos		Nil	
2525	Mica, including splittings; mica waste		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc		Nil	
2527	Omitted			
2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃ Calculated on the dry weight		Nil	
2529	Feldspar; leucite; nepheline and nephelinesyenite; fluorspar		Nil	
2530	Mineral substances not else-where specified or included		Nil	
CHAPTER – 26				
ORES, SLAG AND ASH				
2601	Iron ores and concentrates, including roasted iron pyrites			
260101	Iron ore Pellets		1%	
260199	Others		Nil	
2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganses content of 20% or more, calculated on the dry weight		Nil	
2603	Copper ores and concentrates		Nil	
2604	Nickel ores and concentrates		Nil	
2605	Cobalt ores and concentrates		Nil	
2606	Aluminium ores and concentrates			
260601	Calcined bauxite		0.15%	
260699	Others		Nil	
2607	Lead ores and concentrates		Nil	
2608	Zinc ores and concentrates		Nil	
2609	Tin ores and concentrates		Nil	
2610	Chromium ores and concentrates		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2611	Tungsten ores and concentrates		Nil	
2612	Uranium ores and concentrates		Nil	
2613	Molybdenum ores and concentrates		Nil	
2614	Titanium ores and concentrates		Nil	
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates		Nil	
2616	Preciousmetal ores and concentrates		Nil	
2617	Other ores and concentrates		Nil	
2618	Granulated slag (slag sand) from the manufacture of iron or steel		1%	
2619	Slag, dross (other than granulated slag), scaling and other waste from the manufacture of iron or steel		Nil	
2620	Slag, ash and residues (other than from the manufacture of iron or steel), containing arsenic,metal or their compounds		Nil	
2621	Other slag, and ash, including seaweed ash (kelp); ash and residues from the incine-ration of municipal waste		Nil	
CHAPTER – 27				
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES				
2701	Coal; Briquettes, ovoids and similar solid fuels manufactured from coal		Nil	
2702	Lignite, whether or not agglomerated, excluding jet		Nil	
2703	Peat (including peat litter), whether or not agglomerated		Nil	
2704	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		Nil	
2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2706	Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially dis-tilled, including reconstituted		Nil	
2707	Oils and other products of the distillation of high temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents		Nil	
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars		Nil	
2709	Petroleum oils and oils obtained from bituminous minerals, crude		Nil	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils			
271001	Industrial/automotive lubricants		1.5%	
271099	Others		Nil	
2711	Petroleum gases and other gaseous hydrocarbons		Nil	
2712	Petroleum jelly, paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured		Nil	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals			
271301	Calcined petroleum coke	MT	2.7%	868.8
271399	Others		Nil	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks		Nil	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs)		Nil	
2716	Electrical energy		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 28				
INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES				
2801	Fluorine, chlorine, bromine and iodine		1.1%	
2802	Sulphur, sublimed or precipitated; colloidal sulphur		1.1%	
2803	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)		1.1%	
2804	Hydrogen, rare gases and other non-metals		1.1%	
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury		1.1%	
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid		1.1%	
2807	Sulphuric acid; oleum		1.1%	
2808	Nitric acid; sulphonitric acids		1.1%	
2809	Diphosphorus pentoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined		1.1%	
2810	Oxides of boron; boric acids		1.1%	
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals		1.1%	
2812	Halides and halide oxides of non-metals		1.1%	
2813	Sulphides of non-metals; commercial phosphorus trisulphide		1.1%	
2814	Ammonia, anhydrous or in aqueous solution		1.1%	
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium		1.1%	
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium		1.1%	
2817	Zinc oxide; zinc peroxide		1.1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide		1.1%	
2819	Chromium oxides and hydroxides		1.1%	
2820	Manganese oxides		1.1%	
2821	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃		1.1%	
2822	Cobalt oxides and hydroxides; commercial cobalt oxides		1.1%	
2823	Titanium oxides		1.1%	
2824	Lead oxides; red lead and orange lead		1.1%	
2825	Hydrazine and hydroxyl- amine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides		1.1%	
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts		1.1%	
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides		1.1%	
2828	Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites		1.1%	
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates		1.1%	
2830	Sulphides; polysulphides, whether or not chemically defined		1.1%	
2831	Dithionites and sulfoxylates		1.1%	
2832	Sulphites; thiosulphates		1.1%	
2833	Sulphates; alums; peroxy-sulphates (persulphates)		1.1%	
2834	Nitrites; nitrates		1.1%	
2835	Phosphinates (hypo-phosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined		1.1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2836	Carbonates; peroxo-carbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate		1.1%	
2837	Cyanides, cyanide oxides and complex cyanides		1.1%	
2838	Deleted			
2839	Silicates; commercial alkali metal silicates		1.1%	
2840	Borates; peroxoborates (perborates)		1.1%	
2841	Salts of oxometallic or peroxometallic acids		1.1%	
2842	Other salts of inorganic acids or peroxyacids, (including aluminosilicates whether or not chemically defined), other than azides		1.1%	
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals		Nil	
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products		Nil	
2845	Isotopes other than those of heading 2844; compounds, inorganic or organic, of such isotopes, whether or not chemically defined		1.1%	
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals		1.1%	
2847	Hydrogen peroxide, whether or not solidified with urea		1.1%	
2848	Omitted			
2849	Carbides, whether or not chemically defined		1.1%	
2850	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849		1.1%	
2851	Deleted			
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams		1.1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2853	Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals		1.1%	
CHAPTER – 29 ORGANIC CHEMICALS				
2901	Acyclic hydrocarbons		1.5%	
2902	Cyclic hydrocarbons		1.5%	
2903	Halogenated derivatives of hydrocarbons		1.5%	
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated			
290401	4,4- Dinitrostilbene 2,2- disulphonic acid		1.9%	
290499	Others		1.5%	
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2907	Phenols; phenol-alcohols			
290701	Para Cresol		1.7%	
290799	Others		1.5%	
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols		1.5%	
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
291201	Para Anisic Aldehyde		1.5%	
291299	Others		1.5%	
2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 2912		1.5%	
2914	Ketones and Quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2915	Saturated acyclic mono-carboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halo-genated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2916	Unsaturated acyclic mono-carboxylic acids, cyclic mono-carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2919	Phosphoric esters and their salts, including lacto-phosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives		1.5%	
2921	Amine- function compounds			
292101	4,4 DiaminoDiphenylSulfone	Kg	3.2%	25.8
292102	Ortho Chloro Para Nitro Aniline	Kg	2.7%	6.6
292199	Others		1.5%	
2922	Oxygen-function amino-compounds		1.5%	
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2924	Carboxamide-function compounds; amide-function compounds of carbonic acid		1.5%	
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds		1.5%	
2926	Nitrile-function compounds		1.5%	
2927	Diazo-, azo- or azoxy-Compounds		1.5%	
2928	Organic derivatives of hydrazine or of hydroxylamine		1.5%	
2929	Compounds with other nitrogen function		1.5%	
2930	Organo-sulphur compounds		1.5%	
2931	Other organo-inorganic compounds		1.5%	
2932	Heterocyclic compounds with oxygen hetero-atom (s) only		1.5%	
2933	Heterocyclic compounds with nitrogen hetero-atom (s) only		1.5%	
2934	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds		1.5%	
2935	Sulphonamides		1.5%	
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent		1.5%	
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones		1.5%	
2938	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives		1.5%	
2939	Alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives		1.5%	
2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of headings 2937, 2938 or 2939		1.5%	
2941	Antibiotics		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
2942	Other organic compounds		1.5%	
CHAPTER – 30 PHARMACEUTICAL PRODUCTS				
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included		Nil	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products		Nil	
3003	Medicaments (excluding goods of heading 3002,3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packing for retail sale		1.5%	
3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale		1.5%	
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impreg-nated or coated with pharma-ceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes			
300501	Gauge swabs, labsponge, abdominal swabs/pads, gauge rolls		1.6%	
300599	Others		1.5%	
3006	Pharmaceutical goods specified in note 4 to this Chapter		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 31				
31	FERTILIZERS		Nil	
CHAPTER – 32				
TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS				
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives		1.5%	
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning		1.5%	
3203	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin		1.5%	
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined			
320401	AZO Black Dix (Acid Black)		1.8%	
320402	Reactive dyes	Kg	2.8%	13.1
320403	Pigment violet	Kg	2.5%	73.3
320404	Yellow 3 (Food colouring agent, Sunset Yellow)		1.9%	
320405	Sulphur black(Sulphur based colouring matter)	Kg	2.2%	3.4
320406	Solvent black (Solvent based colouring matter)		1.9%	
320407	Optical brightener (Optical whitening agent)	Kg	2.4%	13.5
320499	Others		1.5%	
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes		1.5%	
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes		1.5%	
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter		1.5%	
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium		1.5%	
3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather		1.5%	
3211	Prepared driers		1.5%	
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale		1.5%	
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings		1.5%	
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like		1.5%	
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 33				
ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS				
3301	Essential oils (terpene-less or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils		0.15%	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages			
330201	Synthetic Perfumery Compounds		1.5%	
330299	Others		0.15%	
3303	Perfumes and toilet waters		1.5%	
3304	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations		1.5%	
3305	Preparations for use on the hair		1.5%	
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages		1.5%	
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included, prepared room deodorisers, whether or not perfumed or having disinfectant properties			
330701	Perfumed Agarbatti / Incense sticks / Dhoop / Loban	Kg	3.9%	22.3
330799	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 34				
SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, “DENTAL WAXES” AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER				
3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent		1.5%	
3402	Organic surface-active agents (other than soap), surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 3401		1.5%	
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, fur skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals		1.5%	
3404	Artificial waxes and prepared waxes		1.5%	
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404		1.5%	
3406	Candles, tapers and the like		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3407	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)		1.5%	
CHAPTER – 35				
ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES				
3501	Casein, caseinates and other casein derivatives; casein glues		0.15%	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives		0.15%	
3503	Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured] and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501		1.5%	
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		1.5%	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches		1.5%	
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 Kg		1.5%	
3507	Enzymes; prepared enzymes not elsewhere specified or included		1.5%	
CHAPTER – 36				
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS				
3601	Propellant powders		1.5%	
3602	Prepared explosives, other than propellant powders		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3603	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		1.5%	
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles		1.5%	
3605	Matches, other than pyrotechnic articles of heading 3604		1.5%	
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter		1.5%	
CHAPTER – 37				
PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS				
3701	Photographic plates and film in the flat, sensitised, un-exposed, of any material other than paper, paperboard or textiles; instant print-film in the flat, sensitised, unexposed, whether or not in packs		1.5%	
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in rolls, sensitised, unexposed		1.5%	
3703	Photographic paper, paperboard and textiles sensitised, unexposed		1.5%	
3704	Photographic plates, film, paper, paper board and textiles, exposed but not developed		1.5%	
3705	Photographic plates and film, exposed and developed, other than cinematographic film		1.5%	
3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track		1.5%	
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use		1.5%	
CHAPTER – 38				
MISCELLANEOUS CHEMICAL PRODUCTS				
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black		1.5%	
3803	Tall oil, whether or not refined		1.5%	
3804	Residual lyes for the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of Heading 3803		1.5%	
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymene; pine oil containing alpha-terpineol as the main constituent		1.5%	
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums		1.5%	
3807	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch		1.5%	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)			
380801	2,4-Dichloro Phenoxy Acetic Acid	Kg	4.2%	7.4
380899	Others		1.5%	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included		1.5%	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils		1.5%	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics		1.5%	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		1.5%	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers		1.5%	
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included		1.5%	
3816	Refractory cements, mortars, concretes and similar compositions, other than products of heading 3801		1.5%	
3817	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of Heading 2707 or 2902		1.5%	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics		1%	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals		1.5%	
3820	Anti-freezing preparations and prepared de-icing fluids		1.5%	
3821	Prepared culture media for development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells		1.5%	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials		1.5%	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included		1.5%	
3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter		1.5%	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils and oils obtained from bituminous minerals		Nil	
CHAPTER – 39				
PLASTICS AND ARTICLES THEREOF				
3901	Polymers of ethylene, in primary forms		1.5%	
3902	Polymers of propylene or of other olefins, in primary forms		1.5%	
3903	Polymers of styrene, in primary forms		1.5%	
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms		1.5%	
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms		1.5%	
3906	Acrylic polymers in primary forms		1.5%	
3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallylesters and other polyesters, in primary forms		1.5%	
3908	Polyamides in primary forms		1.5%	
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms		1.5%	
3910	Silicones in primary forms		1.5%	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms		1.5%	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms		1.5%	
3914	Ion-exchangers based on polymers of headings 3901 to 3913, in primary forms		1.5%	
3915	Waste, parings and scrap, of plastics		Nil	
3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics		1.5%	
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics			
391701	PVC transparent hose / rigid casing pipes / rigid well casing or screen pipes		1.5%	
391799	Others		1.5%	
3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter			
391801	Vinyl Flooring with or without backing		1.5%	
391802	Omitted			
391803	Mats/Rugs made of LDPE/LLDPE		1.5%	
391899	Others		1.5%	
3919	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls		1.5%	
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials			
392001	HDPE Tapes with U.V. Stabilisation 2% by weight Plain/Fabricated		1.5%	
392002	BOPP film		1.5%	
392003	P.P Tapes with U.V. Stabilisation 2% by weight Plain/Fabricated		1.5%	
392004	PVC Rigid Free Foam Board Cellular Film, Foil and Sheets of PVC Rigid Free Foam Board		1.5%	
392005	Laser Printer Film (Polyester Based)		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
392006	Polyester film (including Biaxially Oriented Polyester Film) or Polyethylene Terephthalic Film		1.5%	
392007	PVC Rigid/Flexible Film/ Sheet		1.5%	
392099	Others		1.5%	
3921	Other plates, sheets, film , foil and strip, of plastics			
392101	Polyester Metallized film (Aluminium coated film)		1.5%	
392199	Others		1.5%	
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics		1.5%	
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics			
392301	HDPE Woven fabrics/ bags/ sacks, whether or not laminated, with or without U.V. stabilization, with or without liners / fasteners		1.5%	
392302	Polypropylene Woven fabrics/ bags/ sacks, whether or not laminated, with or without U.V. stabilization, with or without liners / fasteners		1.5%	
392303	Stoppers, lids, caps and other closures		1.5%	
392304	Flexible Intermediate Bulk Containers (FIBC)		1.5%	
392399	Others		1.5%	
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics			
392401	Plastic Body Vaccum Flask in various sizes with silver coated Glass Refill		1.5%	
392402	Plastic insulated ware (hot pot) with stainless steel liners		1.5%	
392403	Plastic insulated ware (Tiffin) with stainless steel container		1.5%	
392404	Other plastic insulated ware including ice pails and water bottles		1.5%	
392499	Others		1.5%	
3925	Builders' ware of plastics, not elsewhere specified or included		1.5%	
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
392601	Articles made of Poly-carbonate with Metallic/Non-metallic components		1.5%	
392602	Industrial Laminates (Paper based/fabric based electrical/ mechanical)		1.5%	
392603	Belts (with or without an extra buckle) and bandoliers whether or not in combination with leather and/or textile material	Piece	2.1%	4.9
392699	Others		1.5%	
CHAPTER – 40				
RUBBER AND ARTICLES THEREOF				
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip		0.15%	
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 4001 with any product of this heading, in primary forms or in plates, sheets or strip			
400201	EPDM Flocked Rubber Profile		1.5%	
400299	Others		1.5%	
4003	Reclaimed rubber in primary forms or in plates, sheets or strip		1.5%	
4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom		Nil	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip			
400501	Tread Rubber / Rubber Strips / Lugs Strips		1.5%	
400502	Compounded rubber sheet/strip		1.5%	
400599	Others		1.5%	
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber		1.5%	
4007	Vulcanised rubber thread and cord		1.5%	
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber			
400801	Precured Tread Rubber/Rubber Strips/Lugs Strips		1.5%	
400899	Others		1.5%	
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges)			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
400901	Rubber Hose of different dimensions		1.5%	
400999	Others		1.5%	
4010	Conveyor or transmission belts or belting of vulcanised rubber		1.5%	
4011	New pneumatic tyres, of rubber			
401101	Automobile tyres	Kg	3.6%	7.2
401102	Bicycle/cycle-rickshaw tyres	Kg	5.9%	12
401199	Others	Kg	3.6%	7.2
4012	Retreaded or used pneumatic tyres of rubber, solid or cushion tyres, tyre Treads and tyre flaps, of rubber		1.5%	
4013	Inner tubes, of rubber			
401301	Bicycle tubes	Kg	5.9%	12
401399	Others	Kg	3.6%	5.6
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber		1.5%	
4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts) for all purposes, of vulcanised rubber other than Hard rubber		1.5%	
4016	Other articles of vulcanised rubber other than hard rubber			
401601	Rubber Parts for automobile or other machinery (Moulded / Extruded or Metal Fitted, whether bonded or not, including engine mountings)	Kg	2%	16
401602	Natural rubber/ synthetic rubber based Rubber compounded sheets/Rings/ Gaskets		1.5%	
401603	Rubber Moulded goods in EPDM of different size and shape		1.5%	
401699	Others		1.5%	
4017	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber		1.5%	
CHAPTER – 41				
RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER				
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split		Nil	
4102	Raw skins of sheep or lambs (fresh, or salted, dried,		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
	limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split.			
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.		Nil	
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared		Nil	
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared		Nil	
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split but not further prepared		Nil	
4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114			
410701	Finished leather of bovine animals	Sq. ft.	2.5%	4.5
410702	Lining leather of bovine animals	Sq. ft.	2.5%	3.1
410799	Others		1.2%	
4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114			
411201	Finished leather of sheep/lamb	Sq. ft.	2.5%	4.5
411202	Lining leather of sheep/lamb	Sq. ft.	2.5%	3.1
411299	Others		1.2%	
4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114			
411301	Finished leather of goat/kid	Sq. ft.	2.5%	4.5
411302	Lining leather of goat/kid	Sq. ft.	2.5%	3.1
411399	Others		1.2%	
4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather ; metallised leather	Sq. ft.	2.5%	4.5

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4115	Composition leather with a basis of leather or leather fiber, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour		Nil	
CHAPTER – 42				
ARTICLES OF LEATHER; SADDLERY AND HARNESS, TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILKWORM GUT)				
4201	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material			
420101	Harness made of leather	Piece	2.4%	55.8
420102	Saddles made of leather		1.8%	
420103	Harness and Saddlery, made of non-leather including textiles or synthetic materials		1.1%	
420104	Parts/Components of Harness and Saddlery, made of leather or non-leather including Textiles or Synthetic materials		1.1%	
420199	Others		1.1%	
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco- pouches, tool bags, sports bags, bottle- cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paper-board, or wholly or mainly covered with such materials or with paper			
420201	Trunks, suit-cases, vanity-cases, executive-cases (including laptop bags, computer-tablet covers), brief-cases, school satchels, backpacks/ rucksacks, travelling bags/ luggages and similar containers			
42020101	Of leather, of composition leather or of patent leather	Piece	2.6%	129.4
42020102	Of plastic and/or of textile material		1.5%	
42020199	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
420202	Hand-bags or shopping bags, whether or not with shoulder strap, including those without handle; organizer, file-folders, note-cases with closing devices			
42020201	Leather woven/braided hand-bag	Piece	2.6%	99.1
42020202	Others of leather, of composition leather or of patent leather	Piece	2.6%	92.1
42020203	Of cotton	Kg	2.6%	32
42020204	Of plastic and/or of other textile material		1.5%	
42020299	Others		1.5%	
420203	Articles of a kind normally carried in the pocket or in the handbag			
42020301	Of leather, of composition leather or of patent leather	Piece	2%	16.8
42020302	Of plastic and/or of textile material		1.5%	
42020399	Others		1.5%	
420204	Other articles			
42020401	Of leather, of composition leather or of patent leather	Piece	2%	16.8
42020402	Of plastic and/or of textile material		1.5%	
42020499	Others		1.5%	
4203	Articles of apparel and clothing accessories, of leather or of composition leather			
420301	Articles of apparel, made of leather	Piece	3.1%	233.6
420302	Articles of apparel, made of leather in combination with other materials	Piece	2.9%	208.5
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Piece	2.4%	5.6
420304	Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials	Piece	2.4%	5.6
420305	Gloves for use in industry including cut resistant gloves, heat resistant gloves, garden gloves, work gloves, welding gloves, water resistant gloves and driving gloves, made of leather with or without cotton/synthetic material	Pair	3.6%	6.1
420306	Other gloves made of leather		1.5%	
420307	Belts (with or without an extra buckle) and bandoliers made of leather, whether or not in combination with synthetic material	Piece	2.1%	18.1
420308	Aprons made of leather		1.5%	
420309	Wrist band, tie-pin, necklace made of leather		1.2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
420399	Others		1.5%	
4204	Omitted			
4205	Other articles of leather or of composition leather			
420501	Leather sofa cover		1.2%	
420502	Other upholstery including automobile upholstery		1.2%	
420503	Mats/carpets of leather/ composition leather or of leather in combination with other materials		1.2%	
420599	Other articles of leather/ composition leather or of leather in combination with other materials (including woven mesh /panels/woven belts/braids strips/laces/luggage tag/ID card holder/ cords in rolls or cut pieces)		1.2%	
4206	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons		1.2%	
CHAPTER – 43				
FURSKINS AND ARTIFICIAL FUR;MANUFACTURES THEREOF				
4301	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of headings 4101, 4102 or 4103		Nil	
4302	Tanned or dressed fur skins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 4303		Nil	
4303	Articles of apparel, clothing accessories and other articles of fur skin			
430301	Articles of apparel, made of leather and lining of fur skin/artificial fur	Piece	3.1%	233.6
430302	Mats/carpets of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials		1.2%	
430399	Other articles of furskin / 'hair on' leather or of furskin / 'hair on' leather in combination with other materials		1.2%	
4304	Artificial fur and articles thereof			
430401	Acrylic fur fabric with or without embroidery and/or with or without metallised yarn		1.5%	
430499	Others		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 44				
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL				
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or parti-cles; sawdust and wood waste and scrap, whether or not agglomerated in logs, brique-ttes, pellets or similar forms		Nil	
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated		Nil	
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared		Nil	
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like		Nil	
4405	Wood wool; wood flour		Nil	
4406	Railway or tramway sleepers (cross-ties) of wood		Nil	
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm		Nil	
4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm		0.15%	
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, v-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or end-jointed			
440901	Parquet		1.5%	
440999	Others		Nil	
4410	Particle board, oriented strand board (OSB) and similar board (for example wafer board) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances		1.5%	
4412	Plywood, veneered panels and similar laminated wood		1.5%	
4413	Densified wood, in blocks, plates, strips or profile shapes		1.5%	
4414	Wooden frames for paintings, photographs, mirrors or similar objects		1.9%	
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, Box pallets and other load boards, of wood; pallet collars of wood		1.5%	
4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves		1.5%	
4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood		1.5%	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, Shingles and shakes		1.5%	
4419	Tableware and kitchenware, of wood		1.9%	
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in chapter 94		1.9%	
4421	Other articles of wood			
442101	Handicraft/Artware of wood		1.9%	
442199	Others		1.5%	
CHAPTER – 45				
CORK AND ARTICLES OF CORK				
4501	Natural cork, raw or simply prepared; waste cork; crused, granulated or ground cork		Nil	
4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)		1.5%	
4503	Articles of natural cork		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork		1.5%	
CHAPTER – 46				
MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKET-WARE AND WICKERWORK				
4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strand or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens)			
460101	Polypropylene Mats		1.5%	
460199	Others		1.5%	
4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 4601; articles of loofah		1.5%	
CHAPTER – 47				
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD		Nil	
CHAPTER – 48				
PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD				
4801	Newsprint, in rolls or sheets		Nil	
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch card and punch tape paper, in rolls or rectangular (including square) sheets of any size, other than paper of heading 4801 or 4803; hand-made paper and paperboard		1.5%	
4803	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets			
480301	Tissue paper rolls whether or not interleaved (multiply) and facial tissue paper		1.5%	
480399	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4804	Uncoated Kraft Paper And Paper-Board, In Rolls Or Sheets, Other Than That Of Heading 4802 Or 4803		1.5%	
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter		1.5%	
4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets		1.5%	
4807	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets		1.5%	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803		1.5%	
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets		1.5%	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface – coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size		1.5%	
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 4803, 4809 or 4810		1.5%	
4812	Filter blocks, slabs and plates, of paper pulp		1.5%	
4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes		1.5%	
4814	Wallpaper and similar wall coverings; window transparencies of paper		1.5%	
4815	Deleted			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4816	Carbon-paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		1.5%	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paper-board; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery		1.5%	
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, table cloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		1.5%	
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like		1.5%	
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, excise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard			
482001	Registers, books, diaries, notebooks with leather cover with dimensions on each side measuring more than six inches		1.5%	
482002	Registers, books, diaries, notebooks with leather cover with dimension of at least one side equal to or less than six inches		1.5%	
482099	Others		1.5%	
4821	Paper or paperboard labels of all kinds, whether or not printed		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)		1.5%	
4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres			
482301	Single Side Decorative Laminates with barrier paper		1.5%	
482302	Decorative handicraft articles made of papier-mache		1.7%	
482399	Others		1.5%	
CHAPTER – 49				
PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS				
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets		1.5%	
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material			
490201	Periodicals/ Magazines other than those made of newsprint		1.5%	
490299	Others		1.5%	
4903	Children's picture, drawing or colouring books		1.5%	
4904	Music, printed or in manuscript, whether or not bound or illustrated		1.5%	
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed		1.5%	
4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing		1.5%	
4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; bank-notes; cheque forms; stock, share or bond certificates and similar documents of title		1.5%	
4908	Transfers (decalcomanias)		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings		1.5%	
4910	Calendars of any kind, printed, including calendar blocks		1.5%	
4911	Other printed matter, including printed pictures and photographs		1.5%	
CHAPTER – 50				
SILK				
5001	Silk-worm cocoons suitable for reeling		0.15%	
5002	Raw silk (not thrown)		0.15%	
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)		0.15%	
5004	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	Kg	10.1%	697
5005	Yarn spun from silk waste, not put up for retail sale	Kg	10.1%	370
5006	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut			
500601	Silk yarn (other than yarn spun from silk waste)	Kg	10.1%	697
500699	Others	Kg	10.1%	370
5007	Woven fabrics of silk or of silk waste			
500701	Silk Fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	Kg	8.2%	1203
500702	Fabrics of noil silk	Kg	8.2%	750
500703	Sarees, with or without blouse piece, containing 85% or more by weight of silk or of silk waste other than noil silk	Kg	8.2%	1203
500704	Other sarees, with or without blouse piece	Kg	3.5%	410
500705	Silk fabric containing 45% or more but less than 50% by weight of wool	Kg	8.1%	421.2
500799	Others	Kg	8.1%	410
CHAPTER – 51				
WOOL, FINE OR COARSE ANIMAL HAIR, HORSEHAIR YARN AND WOVEN FABRICS				
5101	Wool, not carded or combed		0.15%	
5102	Fine or coarse animal hair, not carded or combed		0.15%	
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock		0.15%	
5104	Garnetted stock of wool or of fine or coarse animal hair		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)			
510501	Wool tops	Kg	5.7%	55.5
510599	Others		1.5%	
5106	Yarn of carded wool, not put up for retail sale			
510601	Containing 85% or more by weight of wool, grey - weaving quality	Kg	5.7%	108
510602	Containing 85% or more by weight of wool, dyed - weaving quality	Kg	5.4%	117
510603	Containing 85% or more by weight of wool, grey - Hosiery/ knitting quality	Kg	5.7%	90
510604	Containing 85% or more by weight of wool, dyed - Hosiery/ knitting quality	Kg	5.4%	93.2
510605	Woollen-MMF blended yarn, grey (MMF content less than 50% by weight)	Kg	5.7%	61.9
510606	Woollen-MMF blended yarn, dyed (MMF content less than 50% by weight)	Kg	5.4%	63.2
510698	Others (Grey)	Kg	5.7%	52.1
510699	Others (Dyed)	Kg	5.4%	61.7
5107	Yarn of combed wool, not put up for retail sale			
510701	Containing 85% or more by weight of wool, grey - weaving quality	Kg	5.7%	108
510702	Containing 85% or more by weight of wool, dyed - weaving quality	Kg	5.4%	117
510703	Containing 85% or more by weight of wool, grey - Hosiery/ knitting quality	Kg	5.7%	90
510704	Containing 85% or more by weight of wool, dyed - Hosiery/ knitting quality	Kg	5.4%	93.2
510705	Woollen-MMF blended yarn, grey (MMF content less than 50% by weight)	Kg	5.7%	61.9
510706	Woollen-MMF blended yarn, dyed (MMF content less than 50% by weight)	Kg	5.4%	63.2
510798	Others (Grey)	Kg	5.7%	52.1
510799	Others (Dyed)	Kg	5.4%	61.7
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale			
510801	Grey	Kg	5.7%	61.9
510802	Dyed	Kg	5.4%	63.2

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5109	Yarn of wool or fine animal hair, put up for retail sale			
510901	Grey	Kg	5.7%	61.9
510902	Dyed	Kg	5.4%	63.2
5110	Yarn of coarse animal hair or of horse-hair (including gimped horsehair yarn), whether or not put up for retail sale			
511001	Grey	Kg	5.7%	52.1
511002	Dyed	Kg	5.4%	61.7
5111	Woven fabrics of carded wool or of carded fine animal hair			
511101	Containing 85% or more by weight of wool or of fine animal hair, grey	Kg	5%	53.3
511102	Containing 85% or more by weight of wool or of fine animal hair, dyed	Kg	5.5%	143.3
511198	Others (Grey)	Kg	4.1%	49.8
511199	Others (Dyed)	Kg	4.6%	75.3
5112	Woven fabrics of combed wool or of combed fine animal hair			
511201	Containing 85% or more by weight of wool or of fine animal hair, grey	Kg	5%	53.3
511202	Containing 85% or more by weight of wool or of fine animal hair, dyed	Kg	5.5%	143.3
511298	Others (Grey)	Kg	4.1%	49.8
511299	Others (Dyed)	Kg	4.6%	75.3
5113	Woven fabrics of coarse animal hair or of horse hair			
511301	Grey	Kg	2.7%	21.6
511302	Dyed	Kg	2.7%	30
CHAPTER – 52				
COTTON				
5201	Cotton, not carded or combed		0.5%	
5202	Cotton waste (including yarn waste and garnetted stock)		0.15%	
5203	Cotton, carded or combed		0.5%	
5204	Cotton sewing thread, whether or not put up for retail sale		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5205	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale			
520501	Grey, of less than 50 counts		1.7%	
520502	Grey, of 50 or more but less than 100 counts		1.7%	
520503	Grey, of 100 or more counts		1.7%	
520504	Dyed, of less than 50 counts		1.3%	
520505	Dyed, of 50 or more but less than 100 counts		1.3%	
520506	Dyed, of 100 or more counts		1.3%	
520507	Core spun containing 3% or more by weight of spandex/ lycra/elastane		1.8%	
5206	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale			
520601	Grey, with MMF content more than 15% by weight		1.7%	
520602	Dyed, with MMF content more than 15% by weight		1.3%	
520698	Others (Grey)		1.7%	
520699	Others (Dyed)		1.3%	
5207	Cotton yarn (other than sewing thread) put up for retail sale			
520701	Grey, of less than 50 counts		1.7%	
520702	Grey, of 50 or more but less than 100 counts		1.7%	
520703	Grey, of 100 or more counts		1.7%	
520704	Dyed, of less than 50 counts		1.3%	
520705	Dyed, of 50 or more but less than 100 counts		1.3%	
520706	Dyed, of 100 or more counts		1.3%	
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²			
520801	Grey		1.6%	
520802	Dyed		1.6%	
520803	Lungis		1.6%	
520804	Real Madras Handkerchiefs		1.6%	
520805	Sarees, with or without blouse piece	Kg	2.6%	32
520806	Grey fabrics containing 1% or more by weight of spandex/ lycra/elastane		1.4%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
520807	Dyed fabrics containing 1% or more by weight of spandex/ lycra/elastane		1.4%	
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2			
520901	Grey		1.6%	
520902	Dyed		1.6%	
520903	Lungis		1.6%	
520904	Real Madras Handkerchiefs		1.6%	
520905	Denim fabrics		1.8%	
520906	Denim fabrics containing 1% or more by weight of spandex/ lycra/elastane		1.9%	
520907	Denim fabrics blended with MMF		1.9%	
520908	Sarees, with or without blouse piece	Kg	2.6%	32
520909	Grey fabrics containing 1% or more by weight of spandex/ lycra/ elastane		1.4%	
520910	Dyed fabrics containing 1% or more by weight of spandex/ lycra/ elastane		1.4%	
520911	Flame retardant fabric (treated with organic phosphorus compound)		1.7%	
5210	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2			
521001	Grey		1.8%	
521002	Dyed		1.8%	
521003	Sarees, with or without blouse piece	Kg	2.6%	32
5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2			
521101	Grey		1.8%	
521102	Dyed		1.8%	
521103	Denim fabrics blended with MMF		1.9%	
521104	Sarees, with or without blouse piece	Kg	2.6%	32
5212	Other woven fabrics of cotton			
521201	Grey		1.6%	
521202	Dyed		1.6%	
CHAPTER – 53				
OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN				
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock)		0.15%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5302	True hemp (<i>Cannabis sativa</i> L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock)		0.15%	
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock)		0.15%	
5304	Omitted			
5305	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)		0.15%	
5306	Flax yarn			
530601	Grey		1.2%	
530602	Dyed		1.2%	
5307	Yarn of jute or of other textile bast fibres of heading 5303		1.5%	
5308	Yarn of other vegetable textile fibres; paper yarn		1.5%	
5309	Woven fabrics of flax			
530901	Grey		1.3%	
530902	Dyed		1.3%	
5310	Woven fabrics of jute or of other textile base fibres of heading 5303			
531001	Woven fabric of jute other than sacking cloth		1.5%	
531099	Others (including sacking cloth)		1.5%	
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn		1.5%	
CHAPTER – 54				
MAN-MADE FILAMENTS				
5401	Sewing thread of man-made filaments, whether or not put up for retail sale	Kg	2.1%	3.5
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
540201	Polyester texturised/twisted yarn (Grey), manufactured from the Terminal Excise Duty paid filament yarn procured from outside, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54	Kg	2.1%	3.5
540202	Polyester texturised/twisted yarn (Dyed) manufactured from the Terminal Excise Duty paid filament yarn procured from outside, by a manufacturer who does not have the facilities in his factory (including plant and equipment) for the manufacture of filament yarns of Chapter 54	Kg	3.3%	8.1
540203	Nylon Filament Yarn (Dyed)	Kg	6.7%	31.2
540299	Others	Kg	2%	2
5403	Artificial filament yarn (other than sewing thread), not put for retail sale, including artificial mono filament of less than 67 decitex		1.5%	
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		1.5%	
5405	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 artificial textile materials of an apparent width not exceeding 5 mm		1.5%	
5406	Man-made filament yarn (other than sewing thread), put up for retail sale		1.5%	
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404			
540701	Woven fabrics containing 85% or more by weight of Synthetic Filament Yarn (Grey)		1.5%	
540702	Woven fabrics containing 85% or more by weight of Synthetic Filament Yarn (Dyed)	Kg	2.2%	18.5
540703	Woven fabrics containing 85% or more by weight of Man-made Filament Yarn and Man-made Staple Fibre (Grey)		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
540704	Woven fabrics containing 85% or more by weight of Man-made Filament Yarn and Man-made Staple Fibre (Dyed)		1.8%	
540705	Woven fabrics containing less than 85% by weight of Man-made Filament Yarn and/or Man-made Staple Fibre (Grey)		1.5%	
540706	Woven fabrics containing less than 85% by weight of Man-made Filament Yarn and/or Man-made Staple Fibre (Dyed)		1.8%	
540707	Sarees, with or without blouse piece	Kg	2.3%	20
540708	Belting fabric made of polyester filament yarn weighing more than 300 g/m ²		1.5%	
540709	Filtration fabric made of polyester filament yarn		1.5%	
540710	Filtration fabric made of polypropylene filament yarn		1.5%	
540711	Filtration fabric made of polybutylene terephthalate (PBT) filament yarn		1.5%	
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405			
540801	Woven fabrics containing 85% or more by weight of artificial filament yarn (Grey)		1.5%	
540802	Woven fabrics containing 85% or more by weight of artificial filament yarn (Dyed)	Kg	2.2%	18.5
540803	Woven fabrics containing 85% or more by weight of man-made filament yarn and man-made staple fibre (Grey)		1.5%	
540804	Woven fabrics containing 85% or more by weight of man-made filament yarn and man-made staple fibre (Dyed)		1.8%	
540805	Woven fabrics containing less than 85% by weight of man-made filament yarn and / or man-made staple fibre (Grey)		1.5%	
540806	Woven fabrics containing less than 85% by weight of man-made filament yarn and / or man-made staple fibre (Dyed)		1.8%	
540807	Sarees, with or without blouse piece	Kg	2.3%	20

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 55				
MAN MADE STAPLE FIBRES				
5501	Synthetic filament tow		1.5%	
5502	Artificial filament tow		1.5%	
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning		1.5%	
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning		1.5%	
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres		1.5%	
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning		1.5%	
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning		1.5%	
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale		1.6%	
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale			
550901	Yarn containing 85% or more by weight of MMF (Grey)		1.6%	
550902	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	3.4%	8.2
550903	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	2.3%	5
550904	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	2.8%	7.2
550905	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	2.3%	22
550906	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	2.8%	25
550998	Other (Grey)		1.6%	
550999	Other (Dyed)	Kg	2.8%	6.2
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale			
551001	Yarn containing 85% or more by weight of MMF (Grey)	Kg	2.3%	7.3
551002	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	2.6%	7.6
551003	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	2.3%	5

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
551004	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	2.8%	7.2
551005	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	2.3%	22
551006	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	2.8%	25
551098	Other (Grey)	Kg	2.3%	7
551099	Other (Dyed)	Kg	2.6%	8
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale			
551101	Yarn containing 85% or more by weight of MMF (Grey)		1.6%	
551102	Yarn containing 85% or more by weight of MMF (Dyed)	Kg	3.4%	8.2
551103	Other yarn, mixed mainly or solely with cotton (Grey)	Kg	2.3%	5
551104	Other yarn, mixed mainly or solely with cotton (Dyed)	Kg	2.8%	7.2
551105	Other yarn, mixed mainly or solely with Wool or fine animal hair (Grey)	Kg	2.3%	22
551106	Other yarn, mixed mainly or solely with Wool or fine animal hair (Dyed)	Kg	2.8%	25
551198	Other (Grey)		1.6%	
551199	Other (Dyed)	Kg	2.8%	6.2
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres			
551201	Grey		1.9%	
551202	Dyed	Kg	2.2%	13.3
5513	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m²			
551301	Grey		1.7%	
551302	Dyed	Kg	2%	8.8
5514	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m²			
551401	Grey		1.7%	
551402	Dyed	Kg	2%	8.8
5515	Other woven fabrics of synthetic staple fibres			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
551501	Containing 85% or more by weight of Synthetic Staple Fibre (Grey)		1.9%	
551502	Containing 85% or more by weight of Synthetic Staple Fibre (Dyed)	Kg	2.2%	13.3
551503	Of blends containing synthetic staple fibre and wool (wool content of 25% or more by weight), grey	Kg	4.5%	79.4
551504	Of blends containing synthetic staple fibre and wool (wool content of 25% or more by weight), dyed	Kg	4.8%	91.3
551505	Of other blends containing synthetic staple fibre of less than 85% by weight, grey		1.7%	
551506	Of other blends containing synthetic staple fibre of less than 85% by weight, dyed	Kg	2%	13
5516	Woven fabrics of artificial staple fibres			
551601	Containing 85% or more by weight of Artificial Staple Fibre (Grey)		1.5%	
551602	Containing 85% or more by weight of Artificial Staple Fibre (Dyed)		1.7%	
551603	Containing less than 85% by weight of Artificial Staple Fibre (Grey)		1.7%	
551604	Containing less than 85% by weight of Artificial Staple Fibre (Dyed)	Kg	2%	34
CHAPTER – 56				
WADDING, FELT AND NON-WOVEN; SPECIAL YARNS;				
TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF				
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps			
560101	Of Wool	Kg	5.7%	108
560102	Of MMF	Kg	2.3%	22
560103	Of Cotton or other		1.7%	
560104	Acetate Cigarette filter Rods		1.5%	
5602	Felt, whether or not impregnated, coated, covered or laminated			
560201	Of Wool	Kg	5.7%	108
560202	Of MMF	Kg	2.3%	22
560203	Of Cotton or other		1.7%	
5603	Nonwovens, whether or not impregnated, coated, covered or laminated			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
560301	Of Wool	Kg	5.7%	108
560302	Of MMF	Kg	2.3%	22
560303	Of Cotton or other		1.7%	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics		1.5%	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal		1.5%	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn			
560601	Of Wool	Kg	5.7%	108
560602	Of MMF	Kg	2.3%	22
560603	Of Cotton or other		1.7%	
5607	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics			
560701	Of MMF	Kg	2.3%	22
560702	Others of plastic materials		1.5%	
560799	Others		1.2%	
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials			
560801	Made up fishing nets of nylon	Kg	3%	13.5
560802	Made up fishing nets of other man-made textile material	Kg	3.2%	21.6
560803	Others of man-made textile material	Kg	2.3%	22
560804	Others of plastic materials		1.5%	
560899	Others		1.2%	
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included		1.7%	
CHAPTER – 57				
CARPETS AND OTHER TEXTILE FLOOR COVERINGS				
5701	Carpets and other textile floor coverings, knotted, whether or not made up			
570101	Of Wool or fine animal hair	Sq. Mtrs.	3.7%	394

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
570102	Of Wool or fine animal hair containing 15% or more by weight of silk	Sq. Mtrs.	3.7%	1107
570103	Of Silk	Sq. Mtrs.	14.9%	7205
570104	Of Man Made Fibres		1.7%	
570199	Of Others		1.5%	
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs			
570201	Of Wool or fine animal hair	Sq. Mtrs.	3.7%	87
570202	Of Silk	Sq. Mtrs.	14.9%	2410
570203	Of Man Made Fibres	Sq. Mtrs.	4%	97
570204	Of Cotton	Sq. Mtrs.	5%	31
570205	Of Jute		1.5%	
570206	Of Coir		1.5%	
570299	Of Others		1.5%	
5703	Carpets and other textile floor coverings, tufted, whether or not made up			
570301	Of Wool or fine animal hair	Sq. Mtrs.	4.6%	114
570302	Of Wool or fine animal hair containing 15% or more by weight of silk	Sq. Mtrs.	4.6%	390.8
570303	Of Man Made Fibres		1.7%	
570304	Of Cotton	Sq. Mtrs.	5%	42
570305	Of Jute		1.5%	
570306	Of Coir		1.5%	
570399	Of Others		1.5%	
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up			
570401	Of Wool or fine animal hair	Sq. Mtrs.	3.7%	122
570402	Of Man Made Fibres		1.7%	
570499	Of Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5705	Other carpets and other textile floor coverings, whether or not made up			
570501	Of Cotton	Sq. Mtrs.	5%	33
570502	Of Wool or fine animal hair	Sq. Mtrs.	3.7%	70
570503	Of Man Made Fibres		1.7%	
570504	Of Jute		1.5%	
570505	Of Coir		1.5%	
570599	Of Others		1.5%	
CHAPTER – 58				
SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY				
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806			
580101	Of Wool	Kg	5.5%	143.3
580102	Of Man Made Fibres	Kg	2.2%	18.5
580199	Of Cotton or others		1.6%	
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703		1.6%	
5803	Gauze, other than narrow fabrics of heading 5806		1.6%	
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006		1.6%	
5805	Hand-woven tapestries of the type gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross-stitch), whether or not made up		1.6%	
5806	Narrow woven fabrics other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)			
580601	Of Man Made Fibres	Kg	2.2%	18.5
580699	Of Cotton or others		1.6%	
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered		1.6%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles		1.6%	
5809	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56 05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included		1.5%	
5810	Embroidery in the piece, in strips or in motifs			
581001	Of Silk	Per Kg of Silk content	8.2%	1203
581002	Of MMF where Man-made Staple Fibre and / or Man-made Filament Yarn is 85% or more by weight	Kg	2.2%	45
581003	Of MMF where Man-made Staple Fibre and / or Man-made Filament Yarn is less than 85% but more than 50% by weight	Kg	2.2%	26
581004	Of flax/linen		1.3%	
581099	Others		1.3%	
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810		1.6%	
CHAPTER – 59				
IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE				
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations			
590101	Of MMF	Kg	2.2%	18.5
590199	Of Cotton or others		1.6%	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon		1.5%	
5903	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those of heading 5902			
590301	Of MMF	Kg	2.2%	18.5

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
590302	Of Cotton or others		1.6%	
590303	PVC leather cloth / foam leather cloth		1.5%	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape			
590401	Of MMF	Kg	2.2%	18.5
590499	Of Cotton or others		1.6%	
5905	Textile wall coverings			
590501	Of MMF	Kg	2.2%	18.5
590599	Of Cotton or others		1.6%	
5906	Rubberised textile fabrics, other than those of heading 5902			
590601	Of MMF	Kg	2.2%	18.5
590699	Of Cotton or others		1.6%	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like			
590701	Of MMF	Kg	2.2%	18.5
590799	Of Cotton or others		1.6%	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated			
590801	Of MMF	Kg	2.2%	18.5
590899	Of Cotton or others		1.6%	
5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials			
590901	Of MMF	Kg	2.2%	18.5
590999	Of Cotton or others		1.6%	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material			
591001	Of MMF	Kg	2.2%	18.5
591099	Of Cotton or others		1.6%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
5911	Textile products and articles, for technical uses, specified in Note 7 to this Chapter			
591101	Of MMF	Kg	2.2%	18.5
591199	Of Cotton or others		1.6%	
CHAPTER – 60				
KNITTED OR CROCHETED FABRICS				
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted			
600101	Of Wool	Kg	5%	53.3
600102	Of Man Made Fibres (Grey)		1.5%	
600103	Of Man Made Fibres (Dyed)	Kg	2.2%	18.5
600104	Of Cotton (Grey)		1.6%	
600105	Of Cotton (Dyed)		1.6%	
600106	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)		1.8%	
600107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)		1.8%	
600108	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.7%	
600109	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2%	8.8
600110	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)		1.8%	
600111	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)		1.8%	
600199	Of Others		1.5%	
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001			
600201	Of Wool	Kg	5%	53.3
600202	Of Man Made Fibres (Grey)		1.5%	
600203	Of Man Made Fibres (Dyed)	Kg	2.2%	18.5
600204	Of Cotton (Grey)		1.8%	
600205	Of Cotton (Dyed)		1.8%	
600206	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.7%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
600207	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2%	8.8
600208	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)		1.8%	
600209	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)		1.8%	
600210	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600211	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.2%	13.3
600212	Of Cotton containing 5% or more by weight of spandex/ lycra/ elastane (Grey)		1.9%	
600213	Of Cotton containing 5% or more by weight of spandex/ lycra/elastane (Dyed)		1.9%	
600214	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600215	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.2%	13.3
600216	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600217	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)		1.9%	
600299	Of Others		1.5%	
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002			
600301	Of Wool	Kg	5%	53.3
600302	Of Man Made Fibres (Grey)		1.5%	
600303	Of Man Made Fibres (Dyed)	Kg	2.2%	18.5
600304	Of Cotton (Grey)		1.6%	
600305	Of Cotton (Dyed)		1.6%	
600306	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)		1.8%	
600307	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
600308	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.7%	
600309	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2%	8.8
600310	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)		1.8%	
600311	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)		1.8%	
600399	Of Others		1.5%	
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 6001			
600401	Of Wool	Kg	5%	53.3
600402	Of Man Made Fibres (Grey)		1.5%	
600403	Of Man Made Fibres (Dyed)	Kg	2.2%	18.5
600404	Of Cotton (Grey)		1.8%	
600405	Of Cotton (Dyed)		1.8%	
600406	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.7%	
600407	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2%	8.8
600408	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)		1.8%	
600409	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)		1.8%	
600410	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600411	Of Man Made Fibres containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.2%	13.3
600412	Of Cotton containing 5% or more by weight of spandex/ lycra/elastane (Grey)		1.9%	
600413	Of Cotton containing 5% or more by weight of spandex/ lycra/elastane (Dyed)		1.9%	
600414	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
600415	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)	Kg	2.2%	13.3
600416	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Grey)		1.9%	
600417	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight and containing 5% or more by weight of spandex/lycra/ elastane (Dyed)		1.9%	
600499	Of Others		1.5%	
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004			
600501	Of Wool	Kg	5%	53.3
600502	Of Man Made Fibres (Grey)		1.5%	
600503	Of Man Made Fibres (Dyed)	Kg	2.2%	18.5
600504	Of Cotton (Grey)		1.6%	
600505	Of Cotton (Dyed)		1.6%	
600506	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)		1.8%	
600507	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)		1.8%	
600508	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.7%	
600509	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2%	8.8
600510	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)		1.8%	
600511	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)		1.8%	
600599	Of Others		1.5%	
6006	Other knitted or crocheted fabrics			
600601	Of Wool	Kg	5%	53.3
600602	Of Man Made Fibres (Grey)		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
600603	Of Man Made Fibres (Dyed)	Kg	2.2%	18.5
600604	Of Cotton (Grey)		1.6%	
600605	Of Cotton (Dyed)		1.6%	
600606	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Grey)		1.8%	
600607	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane (Dyed)		1.8%	
600608	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Grey)		1.7%	
600609	Of Blend containing Cotton and Man Made Fibre where MMF predominates by weight (Dyed)	Kg	2%	8.8
600610	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Grey)		1.8%	
600611	Of Blend containing Cotton and Man Made Fibre where Cotton predominates by weight (Dyed)		1.8%	
600699	Of Others		1.5%	
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	2.1%	48
610102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
610103	Of Man Made Fibres	Piece	2.4%	25
610104	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
610105	Of Wool	Piece	5.2%	139
610106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
610199	Of Others	Piece	2.1%	25
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			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
610201	Of Cotton	Piece	2.1%	48
610202	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
610203	Of Man Made Fibres	Piece	2.4%	25
610204	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
610205	Of Wool	Piece	5.2%	139
610206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
610299	Of Others	Piece	2.1%	25
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	2.1%	58.7
61030102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	51.3
61030103	Of Man Made Fibres	Piece	2.4%	47
61030104	Of Silk (other than containing Noil silk)	Piece	5.2%	176.9
61030105	Of Wool	Piece	5.2%	250
61030106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	166
61030199	Of Others	Piece	2.1%	43.4
610302	Jackets, blazers			
61030201	Of Cotton	Piece	2.1%	48
61030202	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
61030203	Of Man Made Fibres	Piece	2.4%	25
61030204	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
61030205	Of Wool	Piece	5.2%	139
61030206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
61030207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2.1%	13
61030299	Of Others	Piece	2.1%	25
610303	Trousers, full pants			
61030301	Of Cotton		1.9%	
61030302	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	22.4
61030303	Of Man Made Fibres	Piece	2.4%	22
61030304	Of Silk (other than containing Noil silk)	Piece	5.2%	69.5
61030305	Of Wool	Piece	5.2%	111
61030306	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	59

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61030307	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.9%	
61030399	Of Others		1.9%	
610304	Others (including capri/three-fourth pants and ensembles)			
61030401	Of Cotton		1.8%	
61030402	Of Blend containing Cotton and Man Made Fibre	Piece	2%	14.5
61030403	Of Man Made Fibres	Piece	2.3%	11
61030404	Of Silk (other than containing Noil silk)	Piece	5.2%	50.5
61030405	Of Wool	Piece	5.2%	26.6
61030406	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	27.6
61030407	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.8%	
61030499	Of Others		1.8%	
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	2%	50
61040102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	51.3
61040103	Of Man Made Fibres	Piece	2.4%	44
61040104	Of Silk (other than containing Noil silk)	Piece	5.2%	176.9
61040105	Of Wool	Piece	5.2%	225.9
61040106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	162.2
61040199	Of Others	Piece	2%	40.3
610402	Jackets, blazers			
61040201	Of Cotton	Piece	2%	32
61040202	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
61040203	Of Man Made Fibres	Piece	2.4%	25
61040204	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
61040205	Of Wool	Piece	5.2%	139
61040206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
61040207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2%	13
61040299	Of Others	Piece	2%	25

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
610403	Dresses/frocks, skirts, divided skirts, trousers, full pants			
61040301	Of Cotton	Piece	2%	18
61040302	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	22.4
61040303	Of Man Made Fibres	Piece	2.5%	19
61040304	Of Silk (other than containing Noil silk)	Piece	5.2%	69.5
61040305	Of Wool	Piece	5.2%	86.9
61040306	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	55.2
61040307	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2%	8
61040399	Of Others	Piece	2%	15.3
610404	Others (including capri/three-fourth pants and ensembles)			
61040401	Of Cotton		1.8%	
61040402	Of Blend containing Cotton and Man Made Fibre	Piece	2%	14.5
61040403	Of Man Made Fibres	Piece	2.3%	11
61040404	Of Silk (other than containing Noil silk)	Piece	5.2%	50.5
61040405	Of Wool	Piece	5.2%	26.6
61040406	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	27.6
61040407	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.8%	
61040499	Of Others		1.8%	
6105	Men's or boys' shirts, knitted or crocheted			
610501	Of Cotton		1.9%	
610502	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
610503	Of Man Made Fibres	Piece	2.4%	15
610504	Of Silk (other than containing Noil silk)	Piece	5.2%	256
610505	Of Wool	Piece	5.2%	185
610506	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
610507	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
610599	Of Others		1.9%	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted			
610601	Of Cotton		1.9%	
610602	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
610603	Of Man Made Fibres	Piece	2.4%	15

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
610604	Of Silk (other than containing Noil silk)	Piece	5.2%	256
610605	Of Wool	Piece	5.2%	185
610606	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
610607	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
610699	Of Others		1.9%	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted			
610701	Nightshirts, pyjamas, bath robes and dressing gowns and similar articles			
61070101	Of Cotton	Piece	2.2%	11
61070102	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	11.4
61070103	Of Man Made Fibres	Piece	2.4%	11.4
61070104	Of Silk (other than containing Noil silk)	Piece	5.2%	15.3
61070105	Of Wool	Piece	5.2%	24.1
61070106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	20.7
61070107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	10.7
61070199	Of Others	Piece	2.2%	10.7
610702	Briefs, underpants and similar articles			
61070201	Of Cotton		1.8%	
61070202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	2.3
61070203	Of Man Made Fibres	Piece	2.4%	6
61070204	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
61070205	Of Wool	Piece	5.2%	6.8
61070206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	5.9
61070207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.8%	
61070299	Of Others		1.8%	
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	2.2%	11
61080102	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	11.4

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61080103	Of Man Made Fibres	Piece	2.4%	11.4
61080104	Of Silk (other than containing Noil silk)	Piece	5.2%	15.3
61080105	Of Wool	Piece	5.2%	24.1
61080106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	20.7
61080107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	10.7
61080199	Of Others	Piece	2.2%	10.7
610802	Slips, petticoats, briefs, panties and similar articles			
61080201	Of Cotton		1.8%	
61080202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	2.3
61080203	Of Man Made Fibres	Piece	2.4%	6
61080204	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
61080205	Of Wool	Piece	5.2%	6.8
61080206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	5.9
61080207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.8%	
61080299	Of Others		1.8%	
6109	T-shirts, singlets and other vests, knitted or crocheted			
610901	Of Cotton		1.9%	
610902	Of Blend containing Cotton and Man Made Fibre	Piece	2.9%	13
610903	Of Man Made Fibres	Piece	2.5%	12
610904	Of Silk (other than containing Noil silk)	Piece	5.2%	50.5
610905	Of Wool	Piece	5.2%	25
610906	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	14.8
610907	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
610999	Of Others		1.9%	
6110	Jerseys, pullovers, cardigans, waistcoats an similar articles, knitted or crocheted			
611001	Of Cotton	Piece	2.2%	19.3
611002	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	17.1
611003	Of Man Made Fibres	Piece	2.4%	24
611004	Of Silk (other than containing Noil silk)	Piece	5.2%	76
611005	Of Wool	Piece	5.2%	57

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
611006	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	36.9
611007	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Piece	2.2%	15.4
611099	Of Others	Piece	2.2%	15.4
6111	Babies' garments and clothing accessories, knitted or crocheted			
611101	Of Cotton		1.9%	
611102	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	7.2
611103	Of Man Made Fibres	Piece	2.4%	8.9
611104	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
611105	Of Wool	Piece	5.2%	16.1
611106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	13.8
611107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
611199	Of Others		1.9%	
6112	Track suits, ski suits and swimwear, knitted or crocheted			
611201	Of Cotton		1.9%	
611202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	7.2
611203	Of Man Made Fibres	Piece	2.4%	8.9
611204	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
611205	Of Wool	Piece	5.2%	16.1
611206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	13.8
611207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
611299	Of Others		1.9%	
6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907			
611301	Of Cotton		1.9%	
611302	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	13
611303	Of Man Made Fibres	Piece	2.5%	12
611304	Of Silk (other than containing Noil silk)	Piece	5.2%	29.7
611305	Of Wool	Piece	5.2%	25
611306	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	14.8
611399	Of Others		1.9%	
6114	Other garments, knitted or crocheted			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
611401	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted with tightening at the bottom			
61140101	Of Cotton		1.9%	
61140102	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
61140103	Of Man Made Fibres	Piece	2.4%	15
61140104	Of Silk (other than containing Noil silk)	Piece	5.2%	256
61140105	Of Wool	Piece	5.2%	185
61140106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
61140107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
61140199	Of Others		1.9%	
611402	Women's or girls' tops/cami			
61140201	Of Cotton		1.9%	
61140202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
61140203	Of Man Made Fibres	Piece	2.4%	15
61140204	Of Silk (other than containing Noil silk)	Piece	5.2%	256
61140205	Of Wool	Piece	5.2%	185
61140206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
61140207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	
61140299	Of Others		1.9%	
611403	Other jackets not covered under heading 6103 or 6104			
61140301	Of Cotton	Piece	2%	32
61140302	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
61140303	Of Man Made Fibres	Piece	2.4%	25
61140304	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
61140305	Of Wool	Piece	5.2%	139
61140306	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
61140399	Of Others	Piece	2%	25
611404	Kurta and Salwar/ Salwar suits/ salwar-kameez/ churidar-kameez, with or without dupatta			
61140401	Of Cotton	Piece	2%	26
61140402	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	18.1
61140403	Of Man Made Fibres	Piece	2.7%	41
61140404	Of Silk (other than containing Noil silk)	Piece	5.2%	286

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61140405	Of Wool	Piece	5.2%	72.4
61140406	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	31.8
61140499	Of Others	Piece	2%	40.2
611405	Others			
61140501	Of Cotton		1.9%	
61140502	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	13
61140503	Of Man Made Fibres	Piece	2.5%	12
61140504	Of Silk (other than containing Noil silk)	Piece	5.2%	29.7
61140505	Of Wool	Piece	5.2%	25
61140506	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	14.8
61140507	Protective industrial wear	Piece	2%	73
61140599	Of Others		1.9%	
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	Leggings			
61150101	Of Cotton		1.9%	
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	14.5
61150103	Of Man Made Fibres	Piece	2.5%	12
61150104	Of Silk (other than containing Noil silk)	Piece	5.2%	50.5
61150105	Of Wool	Piece	5.2%	32.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	27.6
61150107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.9%	
61150199	Of Others		1.9%	
611502	Others			
61150201	Of Cotton		1.8%	
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	2.1%	38
61150203	Of Man Made Fibres	Kg	2.4%	24
61150204	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
61150205	Of Wool	Kg	5.2%	42.6
61150206	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
61150299	Of Others		1.9%	
6116	Gloves, mittens and mitts, knitted or crocheted			
611601	Of Cotton		1.9%	
611602	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
611603	Of Man Made Fibres	Kg	2.5%	25
611604	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
611605	Of Wool	Kg	5.2%	42.6
611606	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	3%	6
611699	Of Others		1.9%	
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		1.9%	
61170102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	4.7
61170103	Of Man Made Fibres	Piece	2.5%	8
61170104	Of Silk (other than containing Noil silk)	Piece	5.2%	52.2
61170105	Of Wool	Piece	5.2%	15.3
61170106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	13.1
61170199	Of Others		1.9%	
611702	Others			
61170201	Of Cotton		1.9%	
61170202	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
61170203	Of Man Made Fibres	Kg	2.5%	25
61170204	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
61170205	Of Wool	Kg	5.2%	42.6
61170206	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
61170299	Of Others		1.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 62				
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	2.1%	48
620102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
620103	Of Man Made Fibres	Piece	2.4%	25
620104	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
620105	Of Wool	Piece	5.2%	139
620106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
620199	Of Others	Piece	2.1%	25
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	2.1%	48
620202	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
620203	Of Man Made Fibres	Piece	2.4%	25
620204	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
620205	Of Wool	Piece	5.2%	139
620206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
620299	Of Others	Piece	2.1%	25
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	2.1%	58.7
62030102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	51.3
62030103	Of Man Made Fibres	Piece	2.4%	47
62030104	Of Silk (other than containing Noil silk)	Piece	5.2%	176.9
62030105	Of Wool	Piece	5.2%	250
62030106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	166
62030199	Of Others	Piece	2.1%	43.4

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
620302	Jackets, blazers			
62030201	Of Cotton	Piece	2.1%	48
62030202	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
62030203	Of Man Made Fibres	Piece	2.4%	25
62030204	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
62030205	Of Wool	Piece	5.2%	139
62030206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
62030207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane	Piece	2.1%	13
62030299	Of Others	Piece	2.1%	25
620303	Trousers, full pants			
62030301	Of Cotton		1.9%	
62030302	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	22.4
62030303	Of Man Made Fibres	Piece	2.4%	22
62030304	Of Silk (other than containing Noil silk)	Piece	5.2%	69.5
62030305	Of Wool	Piece	5.2%	111
62030306	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	59
62030307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.9%	
62030399	Of Others		1.9%	
620304	Others (including capri/three-fourth pants and ensembles)			
62030401	Of Cotton		1.8%	
62030402	Of Blend containing Cotton and Man Made Fibre	Piece	2%	14.5
62030403	Of Man Made Fibres	Piece	2.3%	11
62030404	Of Silk (other than containing Noil silk)	Piece	5.2%	50.5
62030405	Of Wool	Piece	5.2%	26.6
62030406	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	27.6
62030407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.8%	
62030499	Of Others		1.8%	
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)			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62040101	Of Cotton	Piece	2.1%	50
62040102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	51.3
62040103	Of Man Made Fibres	Piece	2.4%	47
62040104	Of Silk (other than containing Noil silk)	Piece	5.2%	176.9
62040105	Of Wool	Piece	5.2%	250
62040106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	166
62040199	Of Others	Piece	2.1%	43.4
620402	Jackets, blazers			
62040201	Of Cotton	Piece	2%	32
62040202	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
62040203	Of Man Made Fibres	Piece	2.4%	25
62040204	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
62040205	Of Wool	Piece	5.2%	139
62040206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
62040207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2%	13
62040299	Of Others	Piece	2%	25
620403	Dresses/frocks, skirts, divided skirts, trousers, full pants			
62040301	Of Cotton	Piece	2%	18
62040302	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	22.4
62040303	Of Man Made Fibres	Piece	2.5%	19
62040304	Of Silk (other than containing Noil silk)	Piece	5.2%	69.5
62040305	Of Wool	Piece	5.2%	86.9
62040306	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	55.2
62040307	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2%	8
62040399	Of Others	Piece	2%	15.3
620404	Others (including capri/three-fourth pants and ensembles)			
62040401	Of Cotton		1.8%	
62040402	Of Blend containing Cotton and Man Made Fibre	Piece	2%	14.5
62040403	Of Man Made Fibres	Piece	2.3%	11
62040404	Of Silk (other than containing Noil silk)	Piece	5.2%	50.5
62040405	Of Wool	Piece	5.2%	26.6
62040406	Of Blend containing Wool and Man Made Fibre	Piece	4.6%	27.6

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62040407	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.8%	
62040499	Of Others		1.8%	
6205	Men's or boys' shirts			
620501	Of Cotton		1.9%	
620502	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
620503	Of Man Made Fibres	Piece	2.4%	15
620504	Of Silk (other than containing Noil silk)	Piece	5.2%	256
620505	Of Wool	Piece	5.2%	185
620506	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
620507	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.9%	
620599	Of Others		1.9%	
6206	Women's or girls' blouses, shirts and shirt-blouses			
620601	Of Cotton		1.9%	
620602	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
620603	Of Man Made Fibres	Piece	2.4%	15
620604	Of Silk (other than containing Noil silk)	Piece	5.2%	256
620605	Of Wool	Piece	5.2%	185
620606	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
620607	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.9%	
620699	Of Others		1.9%	
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	2.2%	11
62070102	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	11.4
62070103	Of Man Made Fibres	Piece	2.4%	11.4
62070104	Of Silk (other than containing Noil silk)	Piece	5.2%	15.3
62070105	Of Wool	Piece	5.2%	24.1
62070106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	20.7
62070107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2.2%	10.7

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62070199	Of Others	Piece	2.2%	10.7
620702	Singlets and other vests, underpants, briefs and similar articles			
62070201	Of Cotton		1.8%	
62070202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	2.3
62070203	Of Man Made Fibres	Piece	2.4%	6
62070204	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
62070205	Of Wool	Piece	5.2%	6.8
62070206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	5.9
62070207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.8%	
62070299	Of Others		1.8%	
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	2.2%	11
62080102	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	11.4
62080103	Of Man Made Fibres	Piece	2.4%	11.4
62080104	Of Silk (other than containing Noil silk)	Piece	5.2%	15.3
62080105	Of Wool	Piece	5.2%	24.1
62080106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	20.7
62080107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	2.2%	10.7
62080199	Of Others	Piece	2.2%	10.7
620802	Singlets and other vests, slips, petticoats, briefs, panties and similar articles			
62080201	Of Cotton		1.8%	
62080202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	2.3
62080203	Of Man Made Fibres	Piece	2.4%	6
62080204	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
62080205	Of Wool	Piece	5.2%	6.8
62080206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	5.9
62080207	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.8%	
62080299	Of Others		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
6209	Babies' garments and clothing accessories			
620901	Of Cotton		1.9%	
620902	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	7.2
620903	Of Man Made Fibres	Piece	2.4%	8.9
620904	Of Silk (other than containing Noil silk)	Piece	5.2%	27.2
620905	Of Wool	Piece	5.2%	16.1
620906	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	13.8
620907	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.9%	
620999	Of Others		1.9%	
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907			
621001	Of Cotton		1.9%	
621002	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	13
621003	Of Man Made Fibres	Piece	2.5%	12
621004	Of Silk (other than containing Noil silk)	Piece	5.2%	29.7
621005	Of Wool	Piece	5.2%	25
621006	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	14.8
621099	Of Others		1.9%	
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		1.9%	
62110102	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12
62110103	Of Man Made Fibres	Piece	2.4%	15
62110104	Of Silk (other than containing Noil silk)	Piece	5.2%	256
62110105	Of Wool	Piece	5.2%	185
62110106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
62110107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1.9%	
62110199	Of Others		1.9%	
621102	Women's or girls' tops/cami			
62110201	Of Cotton		1.9%	
62110202	Of Blend containing Cotton and Man Made Fibre	Piece	2.1%	12

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62110203	Of Man Made Fibres	Piece	2.4%	15
62110204	Of Silk (other than containing Noil silk)	Piece	5.2%	256
62110205	Of Wool	Piece	5.2%	185
62110206	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	10
62110207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.9%	
62110299	Of Others		1.9%	
621103	Other jackets not covered under heading 6203 or 6204			
62110301	Of Cotton	Piece	2%	32
62110302	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	28.9
62110303	Of Man Made Fibres	Piece	2.4%	25
62110304	Of Silk (other than containing Noil silk)	Piece	5.2%	107.4
62110305	Of Wool	Piece	5.2%	139
62110306	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	107
62110399	Of Others	Piece	2%	25
621104	Protective industrial wear			
62110401	Protective industrial wear overall/coverall made of cotton		1.9%	
62110402	Other protective industrial wear made of cotton		1.9%	
62110403	Protective industrial wear overall/coverall made of Aramid fibre or Modacrylic fibre	Piece	2%	73
62110404	Other protective industrial wear made of Aramid fibre	Piece	2%	27.4
62110405	Protective industrial wear overall/coverall made of Modacrylic fibre	Piece	2%	79.2
62110406	Other protective industrial wear made of Modacrylic fibre	Piece	2%	53
62110499	Other protective industrial wear	Piece	2%	23.2
621105	Kurta and Salwar/ Salwar suits/ salwar-kameez/ churidar-kameez, with or without dupatta			
62110501	Of Cotton	Piece	2%	26
62110502	Of Blend containing Cotton and Man Made Fibre	Piece	2.3%	18.1
62110503	Of Man Made Fibres	Piece	2.7%	41
62110504	Of Silk (other than containing Noil silk)	Piece	5.2%	286
62110505	Of Wool	Piece	5.2%	72.4

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62110506	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	31.8
62110599	Of Others	Piece	2%	40.2
621106	Others			
62110601	Of Cotton		1.9%	
62110602	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	13
62110603	Of Man Made Fibres	Piece	2.5%	12
62110604	Of Silk (other than containing Noil silk)	Piece	5.2%	29.7
62110605	Of Wool	Piece	5.2%	25
62110606	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	14.8
62110699	Of Others		1.9%	
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted			
621201	Of Cotton		1.9%	
621202	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
621203	Of Man Made Fibres	Kg	2.5%	25
621204	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
621205	Of Wool	Kg	5.2%	42.6
621206	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
621299	Of Others		1.9%	
6213	Handkerchiefs			
621301	Of Cotton		1.9%	
621302	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
621303	Of Man Made Fibres	Kg	2.5%	25
621304	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
621305	Of Wool	Kg	5.2%	42.6
621306	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
621399	Of Others		1.9%	
6214	Shawls, scarves, mufflers, mantillas, veils and the like			
621401	Shawls, scarves, mufflers, stoles, mantillas and veils			
62140101	Of Cotton		1.9%	
62140102	Of Blend containing Cotton and Man Made Fibre	Piece	2.2%	4.7
62140103	Of Man Made Fibres	Piece	2.5%	8
62140104	Of Silk (other than containing Noil silk)	Piece	5.2%	52.2

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
62140105	Of Wool	Piece	5.2%	15.3
62140106	Of Blend containing Wool and Man Made Fibre	Piece	4.7%	13.1
62140199	Of Others		1.9%	
621402	Others			
62140201	Of Cotton		1.9%	
62140202	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
62140203	Of Man Made Fibres	Kg	2.5%	25
62140204	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
62140205	Of Wool	Kg	5.2%	42.6
62140206	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
62140299	Of Others		1.9%	
6215	Ties, bow ties and cravats			
621501	Of Cotton		1.9%	
621502	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
621503	Of Man Made Fibres	Kg	2.5%	25
621504	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
621505	Of Wool	Kg	5.2%	42.6
621506	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
621599	Of Others		1.9%	
6216	Gloves, mittens and mitts			
621601	Of Cotton		1.9%	
621602	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8
621603	Of Man Made Fibres	Kg	2.5%	25
621604	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
621605	Of Wool	Kg	5.2%	42.6
621606	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	3%	6
621699	Of Others		1.9%	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212			
621701	Of Cotton		1.9%	
621702	Of Blend containing Cotton and Man Made Fibre	Kg	2.2%	39.8

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
621703	Of Man Made Fibres	Kg	2.5%	25
621704	Of Silk (other than containing Noil silk)	Kg	5.2%	45.9
621705	Of Wool	Kg	5.2%	42.6
621706	Of Blend containing Wool and Man Made Fibre	Kg	4.7%	62.1
621799	Of Others		1.9%	
CHAPTER – 63				
OTHER MADE UP TEXTILES ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS				
6301	Blankets and traveling rugs			
630101	Of Cotton	Kg	2.6%	19
630102	Of Blend containing Cotton and Man Made Fibre	Kg	2.45%	8
630103	Of Man Made Fibres	Kg	2.3%	9
630104	Of Blend containing wool and acrylic	Kg	2.3%	43
630199	Of others		1.5%	
6302	Bed linen, table linen, toilet linen and kitchen linen			
630201	Of Cotton	Kg	2.6%	32
630202	Of Blend containing Cotton and Man Made Fibre	Kg	2.6%	17
630203	Of Man Made Fibres	Kg	2.6%	20
630204	Of Silk (other than containing Noil silk)	Kg	3.5%	305
630299	Of Others		1.5%	
6303	Curtains (including drapes) and interior blinds; curtain or bed valances			
630301	Of Cotton	Kg	2.6%	32
630302	Of Blend containing Cotton and Man Made Fibre	Kg	2.45%	17
630303	Of Man Made Fibres	Kg	2.3%	20
630304	Of Silk (other than containing Noil silk)	Kg	3.5%	305
630399	Of Others		1.5%	
6304	Other furnishing articles, excluding those of heading 9404			
630401	Of Cotton	Kg	2.6%	32
630402	Of Blend containing Cotton and Man Made Fibre	Kg	2.45%	17
630403	Of Man Made Fibres	Kg	2.3%	20
630404	Of Silk (other than containing Noil silk)	Kg	3.5%	305
630499	Of Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
6305	Sacks and bags, of a kind used for the packing of goods			
630501	Flexible Intermediate Bulk Containers (FIBC)		1.5%	
630502	Sacks and bags made of jute including hessian bags, sacking bags, jute soil savers etc		1.5%	
630599	Others		1.5%	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods		1.5%	
6307	Other made up articles, including dress patterns			
630701	Fabric Swatches			
63070101	Of Cotton	Kg	2.6%	32
63070102	Of Blend containing Cotton and Man Made Fibre	Kg	2.45%	17
63070103	Of Man Made Fibres	Kg	2.3%	20
63070199	Of Others		1.5%	
630702	Others (excluding fabric swatches)			
63070201	Of Cotton	Kg	2.6%	32
63070202	Of Blend containing Cotton and Man Made Fibre	Kg	2.45%	17
63070203	Of Man Made Fibres	Kg	2.3%	20
63070204	Of Silk (other than containing Noil silk)	Kg	3.5%	305
63070299	Of Others		1.5%	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale			
630801	Of Cotton	Kg	2.6%	32
630802	Of Blend containing Cotton and Man Made Fibre	Kg	2.45%	17
630803	Of Man Made Fibres	Kg	2.3%	20
630804	Of Silk (other than containing Noil silk)	Kg	3.5%	305
630899	Of Others		1.5%	
6309	Worn clothing and other worn articles		NIL	
6310	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials		NIL	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 64				
FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES				
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes		1.5%	
6402	Other footwear with outer soles and uppers of rubber or plastics		1.5%	
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather			
640301	Leather shoes for adults, namely boots and half boots	Pair	3.3%	39.2
640302	Leather shoes for adults, namely boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640303	Deleted			
640304	Deleted			
640305	Leather shoes for adults, other than boots and half boots	Pair	3.3%	67
640306	Leather shoes for adults, other than boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640307	Leather boots/half boots/shoes for children	Pair	3.3%	37.6
640308	Leather boots/half boots/shoes for children, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640309	Leather sandals (including chappals / slippers)	Pair	3.3%	42
640310	Leather sandals, (including chappals/slippers) manufactured by units operating under section 65 of the Customs act, 1962		0.4%	
640311	Leather safety footwear with protective metal toe cap	Pair	3.9%	71
640312	Leather safety footwear with protective toe cap of composite/ synthetic material	Pair	3.6%	61
640399	Others		1.50%	
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
640401	Of rubber sole with canvas upper		1.5%	
640402	Boots/ half boots / shoes of leather-cum-synthetic/textile materials		1.5%	
640403	Sandals of leather-cum-synthetic/textile materials		1.5%	
640404	Of TPR/PU sole with canvas upper		1.5%	
640499	Others		1.5%	
6405	Other footwear		1.5%	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof			
640601	Leather shoe uppers for adults, namely boots and half boots	Pair	2.6%	38
640602	Leather shoe uppers for adults, namely boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640603	Deleted			
640604	Deleted			
640605	Leather shoe uppers for adults, other than boots and half boots	Pair	2.6%	36
640606	Leather shoe uppers for adults, other than boots and half boots, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640607	Leather uppers for boots/half boots/shoes for children	Pair	2.6%	19.6
640608	Leather uppers for boots/half boots/shoes for children, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640609	Leather sandal uppers		1.8%	
640610	Leather sandal uppers, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640611	Leather woven sandal uppers		1.8%	
640612	Leather soles		1.8%	
640613	Leather-cum-synthetic/textile footwear uppers		1.8%	
640614	Synthetic uppers for footwear		1.5%	
640615	PU Unit sole		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
640616	Leather insoles (Leather socks) for adult shoes		1.5%	
640617	Leather insoles (Leather socks) for adult shoes, manufactured by units operating under section 65 of the Customs Act, 1962		0.4%	
640618	Leather gaiters or chaps		1.8%	
640619	Synthetic gaiters or chaps		1.5%	
640699	Others		1.5%	
CHAPTER – 65				
HEADGEAR AND PARTS THEREOF				
6501	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt		1.5%	
6502	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed		1.5%	
6503	Deleted			
6504	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed		1.5%	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips) whether or not lined or trimmed; hair-nets of any material, whether or not lined or timed		1.5%	
6506	Other headgear, whether or not lined or trimmed			
650601	Bicycle Helmet made of Polystyrene		1.5%	
650602	Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms		1.5%	
650603	Cricket Helmets		1.5%	
650604	Leather Caps/Hats		1.5%	
650699	Others		1.5%	
6507	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear		1.5%	
CHAPTER – 66				
UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF				
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)		1.5%	
6602	Walking-sticks, seat-sticks, whips, riding-crops and the like		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
6603	Parts, trimmings and accessories of articles of heading 6601 or 6602		1.5%	
CHAPTER – 67				
PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR				
6701	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 0505 and worked quills and scapes)		Nil	
6702	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit		1.5%	
6703	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like			
670301	Human hair, dressed, thinned, bleached or otherwise worked		0.15%	
670399	Others		Nil	
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included		Nil	
CHAPTER – 68				
ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS				
6801	Setts, curbstones and flagstones, of natural stone (except slate)		1%	
6802	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate)			
680201	Granite/Marble Monuments		1%	
680202	Granite / Marble / Mosaic Tiles, whether or not polished		1%	
680203	Granite/Marble Slabs, whether or not polished		1%	
680204	Artistic and Decorative crafted stone products (Handicrafts)		1%	
680299	Others		1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
6803	Worked slate and articles of slate or of agglomerated slate		1%	
6804	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials		1%	
6805	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up		1%	
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 6811 or 6812 or of Chapter 69		1%	
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch)		1%	
6808	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders		1%	
6809	Articles of plaster or of compositions based on plaster		1%	
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced		1%	
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like		1%	
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 6811 or 6813		1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials		1%	
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials		1%	
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included		1%	
CHAPTER – 69 CERAMIC PRODUCTS				
6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths			
690101	Silica Bricks/Shapes For B.F Stoves	MT	2%	418
690102	Silica Bricks/Shapes For Coke Ovens	MT	2%	418
690199	Others	MT	2%	418
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths			
690201	High Alumina (Bubble Alumina Based) Bricks and Shapes and/or Castable and Mortars	MT	2%	418
690202	High Alumina (Synthetic Base) Bricks/Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	1235
690203	High Alumina Blast Furnace Stove Bricks/ Shapes and Mortars	MT	2%	1235
690204	High Alumina Bricks and Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	1235
690205	Magnesia Dolomite Bricks and Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	1235
690206	Magnesite Chrome Magnesia Co-clinker Bricks and Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	2291

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
690207	Magnesia Carbon Bricks/Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	2291
690208	Magnesite Bricks and Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	1235
690209	Alumina Carbon Bricks/ Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	418
690210	Alumina Carbon/ Slide Gate Plate Refractory and Attachments	MT	2%	2291
690211	Alumina Fused Cast Refractories	MT	2%	2291
690212	Chrome Magnesite Bricks and Shapes and/or Ramming Mass, Castables and Mortars	MT	2%	418
690213	Alumina Carbon Continuous Casting Refractories and/or Mortars	MT	2%	2291
690299	Others	MT	2%	418
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths		1.5%	
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like		1.5%	
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods		1.5%	
6906	Ceramic pipes, conduits, guttering and pipe fittings		1.5%	
6907	Ceramic flags and paving, hearth or wall tiles; ceramic mosaic cubes and the like, whether or not on a backing; finishing ceramics			
690701	Ceramic Glazed Floor Tiles Coloured	MT	2%	403
690702	Ceramic Glazed Wall Tiles	MT	2%	322
690703	Others Glazed	MT	2%	322
690799	Others		1.5%	
6908	Omitted			
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures		1.5%	
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china		1.5%	
6912	Ceramic tableware, kitchen-ware, other household articles and toilet articles, other than of porcelain or china		1.5%	
6913	Statuettes and other ornamental ceramic articles		1.5%	
6914	Other ceramic articles		1.5%	
CHAPTER – 70				
GLASS AND GLASSWARE				
7001	Cullet and other waste and scrap of glass; glass in the mass		Nil	
7002	Glass in balls (other than microspheres of heading 7018), rods or tubes, unworked		1.5%	
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		1.5%	
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		1.5%	
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked		1.5%	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials		1.5%	
7007	Safety glass, consisting of toughened (tempered) or laminated glass		1.5%	
7008	Multiple-walled insulating units of glass		1.5%	
7009	Glass mirrors, whether or not framed, including rear-view mirrors			
700901	Bicycle Mirror		1.5%	
700999	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass		1.5%	
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like		1.5%	
7012	Deleted			
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)			
701301	Hand-cut lead crystal glassware		1.5%	
701302	Opal glassware/kitchenware		1.5%	
701303	Jars, perfume bottles, candle plates/coasters, votives, lotion bottles/soap-dishes, ornamental spheres/stars/bells		1.5%	
701399	Others		1.5%	
7014	Signalling glassware and optical elements of glass (other than those of heading 7015), not optically worked		1.5%	
7015	Clock or watch glasses and similar glasses, for non-corrective or corrective spectacles, curved, bent, hollowed or the like; not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses		1.5%	
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multi-cellular or foam glass in blocks, panels, plates, shells or similar forms		1.5%	
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated			
701701	Laboratory Glass ware		1.5%	
701799	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter			
701801	Glass Beads and articles thereof		1.5%	
701899	Others		1.5%	
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics)		1.5%	
7020	Other articles of glass			
702001	Glass Artware / Handicrafts	Kg	2.2%	24.5
702002	Glass Artware / Handicrafts made of two or more ply glass with or without metallic fusion	Kg	2.5%	46.9
702003	Glass Refills Silver Coated for Vacuum Flasks	Kg	3.8%	10.8
702004	Glass Artware / Handicrafts with silver coating	Kg	3.8%	28.2
702005	Glass Artware / Handicrafts with glass chatons	Kg	2.5%	46.9
702099	Others		1.5%	
CHAPTER – 71				
NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN				
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport		Nil	
7102	Diamonds, whether or not worked, but not mounted or set		Nil	
7103	Precious stones (other than diamonds) and semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport		Nil	
7104	Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7105	Dust and powder of natural or synthetic precious or semi-precious stones		Nil	
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form		Nil	
7107	Base metals clad with silver, not further worked than semi-manufactured		Nil	
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form		Nil	
7109	Base metals or silver, clad with gold, not further worked than semi-manufactured		Nil	
7110	Platinum, unwrought or in semi-manufactured form, or in powder form		Nil	
7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured		Nil	
7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal		Nil	
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal			
711301	Articles of jewellery and parts thereof, made of gold	Gms.	₹ 264 per gram of net gold content (.995 or more purity) in the jewellery	
711302	Articles of jewellery and parts thereof, made of silver	Kg	₹ 3410 per kg of net silver content (.999 purity) in the jewellery	
711399	Others		Nil	
7114	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad With precious metal			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
711401	Articles made of silver	Kg	₹ 3410 per kg of net silver content (.999 purity) in the article	
711499	Others		Nil	
7115	Other articles of precious metal or of metal clad with precious metal		Nil	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Nil	
7117	Imitation jewellery			
711701	Brass jewellery		1.5%	
711702	Aluminium jewellery		1.5%	
711703	Plastic Imitation Jewellery with or without embellishments		1.5%	
711704	Plastic bangles with or without embellishments		1.5%	
711705	Stainless steel jewellery		1.5%	
711706	Iron jewellery		1.5%	
711707	Glass jewellery		1.5%	
711799	Others		Nil	
7118	Coin		Nil	
CHAPTER – 72				
IRON AND STEEL				
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms		1.5%	
7202	Ferro alloys		1.1%	
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having minimum purity by weight of 99.94%, in lumps, pellets or similar forms		1.1%	
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel		Nil	
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel		1.1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 7203)		1.1%	
7207	Semi-finished products of iron or non-alloy steel		1.5%	
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated		1.8%	
7209	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated		1.8%	
7210	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated		1.8%	
7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated		1.8%	
7212	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated		1.8%	
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel		1.8%	
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling		1.8%	
7215	Other bars and rods of iron or non-alloy steel		1.8%	
7216	Angles, shapes and sections of iron or non-alloy steel		1.8%	
7217	Wire of iron or non-alloy steel		1.8%	
7218	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel		1.8%	
7219	Flat-rolled products of stainless steel, of a width of 600 mm or more		1.8%	
7220	Flat-rolled products of stainless steel, of a width of less than 600 mm			
722001	Of thickness 0.25 mm or less		1.8%	
722099	Others		1.8%	
7221	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel		1.8%	
7222	Other bars and rods of stainless steel; angles, shapes		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
	and sections of stainless steel			
7223	Wire of stainless steel		1.8%	
7224	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel		1.8%	
7225	Flat-rolled products of other alloy steel, of a width of 600 mm or more		1.8%	
7226	Flat-rolled products of other alloy steel, of a width of less than 600 mm		1.8%	
7227	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel		1.8%	
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel			
722801	Hollow drill bars and rods, of non-alloy steel		1.8%	
722899	Others		1.8%	
7229	Wire of other alloy steel		1.8%	
CHAPTER – 73				
ARTICLES OF IRON OR STEEL				
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel		1.8%	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails		1.8%	
7303	Tubes, pipes and hollow profiles, of cast iron		1.8%	
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel			
730401	Of mild carbon steel		1.8%	
730402	Of alloy or stainless steel		1.8%	
730499	Of others		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel		1.8%	
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel		1.8%	
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel			
730701	Of alloy or stainless steel		1.8%	
730799	Of others		1.8%	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel		1.8%	
7309	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.8%	
7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.8%	
7311	Containers for compressed or liquefied gas, of iron or steel		1.8%	
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated		1.8%	
7313	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing of iron or steel		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7314	Cloth (including endless bands), Grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel		1.8%	
7315	Chain and parts thereof, of iron or steel			
731501	Industrial roller chains		1.8%	
731599	Others		1.8%	
7316	Anchors, grapnels and parts thereof, of iron or steel		1.8%	
7317	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 8305) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper		1.8%	
7318	Screws, bolts, nuts, coach-screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel		1.8%	
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins, of iron or steel, not elsewhere specified or included		1.8%	
7320	Springs and leaves for springs, of iron or steel		1.8%	
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel		1.8%	
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel		1.8%	
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel			
732301	Of stainless steel		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
732302	Copper bottom or aluminium brazed or aluminium clad stainless steel utensils		1.8%	
732303	Of stainless steel having nickel content of 8% or more		1.8%	
732304	Copper bottom or aluminium brazed or aluminium clad stainless steel utensils having nickel content of 8% or more		1.8%	
732399	Others		1.8%	
7324	Sanitary ware and parts thereof, of iron or steel		1.8%	
7325	Other cast articles of iron or steel			
732501	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process		1.8%	
732599	Others		1.8%	
7326	Other articles of iron and steel			
732601	Handicrafts/ Artware of cast iron or iron or steel, with or without plating/coating/galvanizing/brass		1.8%	
732602	Handicraft/Artware of stainless steel		1.8%	
732603	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, manufactured through forging process		1.8%	
732699	Others		1.8%	
CHAPTER – 74				
COPPER AND ARTICLES THEREOF				
7401	Copper mattes; cement copper (precipitated copper)		1.5%	
7402	Unrefined copper; copper anodes for electrolytic refining		1.5%	
7403	Refined copper and copper alloys, unwrought		1.5%	
7404	Copper waste and scrap		Nil	
7405	Master alloys of copper		1.5%	
7406	Copper powders and flakes		1.5%	
7407	Copper bars, rods and profiles		1.5%	
7408	Copper wire		1.5%	
7409	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7410	Copper foil (whether or not printed or backed with paper, perboard , plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm		1.5%	
7411	Copper tubes and pipes		1.5%	
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves)			
741201	Brass or Copper bushes, tubes or pipe fittings	Kg	2.2%	39.2
741299	Others		1.5%	
7413	Stranded wire, cables, plated bands and the like, of copper, not electrically insulated		1.5%	
7414	Deleted			
7415	Nails, tacks, drawing pins, staples (other than those of heading 8305) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper			
741501	Of Brass	Kg	2.2%	39.2
741599	Others		1.5%	
7416	Deleted			
7417	Deleted			
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper			
741801	Sanitary and bathroom fittings (of gun metal)	Kg	2.2%	39.2
741802	Sanitary and Bathroom Fittings including parts / components thereof made of Brass whether or not Nickel / Chrome Plated	Kg	2.2%	39.2
741803	Electro plated nickel silver ware (EPNS)	Kg	2.2%	39.2
741899	Others of brass and other copper alloys	Kg	2.2%	39.2
7419	Other articles of copper			
741901	Artware / Handicraft of brass	Kg	2.2%	58
741902	Artware / Handicraft of copper	Kg	2.2%	42
741998	Other articles of brass, including bushes	Kg	2.2%	39.2
741999	Other articles of copper, including bushes	Kg	2.2%	50

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 75				
NICKEL AND ARTICLES THEREOF				
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy		0.15%	
7502	Unwrought nickel		0.15%	
7503	Nickel waste and scrap		Nil	
7504	Nickel powders and flakes		0.15%	
7505	Nickel bars, rods, profiles and wire		0.15%	
7506	Nickel plates, sheets, strip and foil		0.15%	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)		0.15%	
7508	Other articles of nickel		0.15%	
CHAPTER – 76				
ALUMINIUM AND ARTICLES THEREOF				
7601	Unwrought aluminium		1%	
7602	Aluminium waste and scrap		Nil	
7603	Aluminium powders and flakes		1.5%	
7604	Aluminium bars, rods and profiles		1.5%	
7605	Aluminium wire		1.5%	
7606	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm		1.5%	
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm		1.5%	
7608	Aluminium tubes and pipes		1.5%	
7609	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)		1.5%	
7610	Aluminium structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.5%	
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		1.5%	
7613	Aluminium containers for compressed or liquefied gas		1.5%	
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated			
761401	Aluminium conductor steel reinforced (ACSR)	Kg	2%	6.7
761499	Others		1.5%	
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium		1.5%	
7616	Other articles of aluminium			
761601	Aluminum Artware/Handicrafts		1.5%	
761699	Others		1.5%	
CHAPTER –78				
LEAD AND ARTICLES THEREOF				
7801	Unwrought lead	Kg	2.4%	3.9
7802	Lead waste and scrap		Nil	
7803	Deleted			
7804	Lead plates, sheets, strip and foil; lead powders and flakes		1.5%	
7805	Deleted			
7806	Other articles of lead		1.5%	
CHAPTER – 79				
ZINC AND ARTICLES THEREOF				
7901	Unwrought zinc		1.5%	
7902	Zinc waste and scrap		Nil	
7903	Zinc dust, powders and flakes		1.5%	
7904	Zinc bars, rods, profiles and wire		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
7905	Zinc plates, sheets, strip and foil		1.5%	
7906	Deleted			
7907	Other articles of zinc		1.5%	
CHAPTER – 80				
TIN AND ARTICLES THEREOF				
8001	Unwrought tin		Nil	
8002	Tin waste and scrap		Nil	
8003	Tin bars, rods, profiles and wire		1.5%	
8004	Deleted			
8005	Deleted			
8006	Deleted			
8007	Other articles of tin			
800701	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm		1.5%	
800799	other		Nil	
CHAPTER – 81				
OTHER BASE METALS; CERMETS ARTICLES THEREOF				
8101	Tungsten (wolfram) and articles thereof, including waste and scrap		1.5%	
8102	Molybdenum and articles thereof, including waste and scrap		1.5%	
8103	Tantalum and articles thereof, including waste and scrap		1.5%	
8104	Magnesium and articles thereof, including waste and scrap		1.5%	
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap		1.5%	
8106	Bismuth and articles thereof, including waste and scrap		1.5%	
8107	Cadmium and articles thereof, including waste and scrap		1.5%	
8108	Titanium and articles thereof, including waste and scrap		1.5%	
8109	Zirconium and articles thereof, including waste and scrap		1.5%	
8110	Antimony and articles thereof, including waste and scrap		1.5%	
8111	Manganese and articles thereof, including waste and scrap		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8112	Beryllium, chromium, germa-nium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap		1.5%	
8113	Cermets and articles thereof, including waste and scrap		1.5%	
CHAPTER – 82				
TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL;				
PARTS THEREOF OF BASE METAL				
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	Kg	2%	5.2
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)	Kg	2%	23.6
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools	Kg	2%	13.4
8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles	Kg	2%	6.9
8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices; clamps and the like, other than accessories for and parts of, machine-tools or water-jet cutting machines; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	Kg	2%	5.9
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Kg	2%	7.1
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine – tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
820701	PCB drills made from solid tungsten carbide blanks or rods	Kg	2%	16
820799	Others	Kg	2%	35.7
8208	Knives and cutting blades, for machines or for mechanical appliances	Kg	2%	18.8
8209	Plates, sticks, tips and the like for tools, unmounted, of cermets	Kg	2%	8.3
8210	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink	Kg	2%	35.7
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor			
821101	Of stainless steel	Kg	2%	35.7
821199	Others	Kg	2%	18.8
8212	Razors and razor blades (including razor blanks in strips)			
821201	Stainless Steel safety razor Blades	Kg	2%	35.7
821299	Others	Kg	2%	18.8
8213	Scissors, tailors' shears and similar shears, and blades therefore	Kg	2%	18.8
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)			
821401	Of stainless steel		1.8%	
821402	Of stainless steel having nickel content of 8% or more		1.8%	
821499	Others		1.8%	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware			
821501	Of stainless steel		1.8%	
821502	Of stainless steel having nickel content of 8% or more		1.8%	
821599	Others		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 83				
MISCELLANEOUS ARTICLES OF BASE METAL				
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal			
830101	Industrial locking device	Kg	2%	9.4
830102	Automobile locks	Kg	2%	24.7
830198	Others made of brass	Kg	2.2%	39.2
830199	Others	Kg	2%	18.1
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closures of base metal			
830201	Brass builder hardware	Kg	2.2%	39.2
830298	Others made of brass	Kg	2.2%	39.2
830299	Others	Kg	2%	18.1
8303	Armoured or reinforced safes, strong boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	Kg	2%	18.1
8304	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 9403	Kg	2%	18.1
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal	Kg	2%	18.1
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal			
830601	Of brass and other copper alloys	Kg	2.2%	39.2
830602	Of copper	Kg	2.2%	50
830603	Of iron and steel		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
830604	Of aluminium		1.5%	
830699	Others	Kg	2%	18.1
8307	Flexible tubing of base metal, with or without fittings			
830701	Aluminium flexible tubing		1.5%	
830799	Others, whether or not coated with PVC	Kg	2%	18.1
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing or clothing accessories, footwear, jewellery, wrist watches, books, awnings, leather goods, travel goods or saddlery or for other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal			
830801	Of Aluminium		1.5%	
830899	Others	Kg	2%	18.1
8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal			
830901	Of Aluminium		1.5%	
830999	Others	Kg	2%	18.1
8310	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 9405			
831001	Of Brass	Kg	2.2%	39.2
831099	Others	Kg	2%	18.1
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying		2%	5.9
CHAPTER – 84				
NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF				
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers		1.8%	
8403	Central heating boilers other than those of heading 8402		1.8%	
8404	Auxiliary plant for use with boilers of heading 8402 or 8403 (for example, econo-misers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units		1.8%	
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers		1.8%	
8406	Steam turbines and other vapour turbines		1.8%	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines		1.8%	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)		1.8%	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408			
840901	Common Rail Injector	Piece	4.5%	171.4
840999	Others		1.8%	
8410	Hydraulic turbines, water wheels, and regulators therefor		1.8%	
8411	Turbo-jets, turbo-propellers and other gas turbines		1.8%	
8412	Other engines and motors		1.8%	
8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators		1.8%	
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters			
841401	Bicycle Pump		1.8%	
841402	Turbo charger	Kg	4.75%	72
841499	Others		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated		1.8%	
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances		1.8%	
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric		1.8%	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415		1.8%	
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric		1.8%	
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor		1.8%	
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases		1.8%	
8422	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages		1.8%	
8423	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight operated counting or checking machines; weighing machine weights of all kinds			
842301	Cast Iron Weights		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
842399	Others		1.8%	
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines		1.8%	
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks		1.8%	
8426	Ship's derricks; cranes including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane		1.8%	
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment		1.8%	
8428	Other lifting, handling, load-ing or unloading machinery (for example, lifts, escalators, conveyors, teleferics)		1.8%	
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers		1.8%	
8430	Other moving, grading, leveling, scrapping, excava-ting, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers		1.8%	
8431	Parts suitable for use solely or principally with the machinery of headings 8425 to 8430		1.8%	
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers		1.8%	
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for clean-ing, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437		1.8%	
8434	Milking machines and dairy machinery		1.8%	
8435	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8436	Other agricultural, horti-cultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders		1.8%	
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery		1.8%	
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils		1.8%	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard		1.8%	
8440	Book-binding machinery, including book-sewing machines		1.8%	
8441	Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds		1.8%	
8442	Machinery, apparatus and equipment (other than the machines of headings 8456 to 8465) for preparing or making plates, printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)		1.8%	
8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; other printers, copying machines and facsimile machines whether or not combined, parts and accessories thereof		1.8%	
8444	Machines for extruding, drawing, texturing or cutting man-made textile materials		1.8%	
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 8446 or 8447		1.8%	
8446	Weaving machines (looms)		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8447	Knitting machines, stich-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting		1.8%	
8448	Auxiliary machinery for use with machines of headings 8444, 8445, 8446 or 8447 (for example, dobbies, jacquaards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of headings 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)		1.8%	
8449	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats		1.8%	
8450	Household or laundry-type washing machines, including machines which both wash and dry		1.8%	
8451	Machinery (other than machines of heading 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics		1.8%	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles		1.8%	
8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines		1.8%	
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries		1.8%	
8455	Metal-rolling mills and rolls therefore		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes		1.8%	
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines for working metal		1.8%	
8458	Lathes (including turning centres) for removing metal		1.8%	
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, treading or tapping by removing metal, other than lathes (including turning centres) of heading 8458		1.8%	
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, orcermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461		1.8%	
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine tools working by removing metal, orcermets, not elsewhere specified or included		1.8%	
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides not specified above		1.8%	
8463	Other machine-tools for working metal, or cermet, without removing material		1.8%	
8464	Machine-tools for working stone, ceramics, concrete, asbestos- cement or like mineral materials or for cold working glass		1.8%	
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8466	Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for the machines; tool holders for any type of tool, for working in the hand		1.8%	
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor		1.8%	
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 8515; gas-operated surface tempering machines and appliances		1.8%	
8469	Omitted			
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers		1%	
8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included		1%	
8472	Other office machines (for example, hectograph or stencil duplicating machines, address-ing machines, automatic bank note dispensers, coin sorting machines, coin counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines)		1%	
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 8470 to 8472		1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand		1.8%	
8475	Machines for assembling electric or electronic lamps, tubes or valves or flash-bulbs, in glass envelopes; machines or manufacturing or hot working glass or glassware		1.8%	
8476	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money changing machines		1.8%	
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter		1.8%	
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter		1.8%	
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter		1.8%	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics		1.8%	
8481	Taps, cocks, valves and similar appliances for pipes, boilers shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves			
848101	Pressure reducing valves, thermostatically controlled valves		1.8%	
848102	Others of brass	Kg	2.2%	24.5
848103	Others of gun-metal		1.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
848199	Others		1.8%	
8482	Ball or roller bearings		1.8%	
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)		1.8%	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Kg	2.8%	42
8485	Deleted			
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semi-conductor boules or wafers, semi conductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in note 9(c) to this chapter; parts and accessories		1.8%	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter			
848701	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process		1.8%	
848702	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process		1.8%	
848799	Others		1.8%	
CHAPTER – 85				
ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF ;				
SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND				
RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES				
8501	Electric motors and generators (excluding generating sets)		2%	
8502	Electric generating sets and rotary converters		2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8503	Parts suitable for use solely or principally with the machines of heading 8501 or 8502		2%	
8504	Electrical transformers, sta-tic converters (for example, rectifiers) and inductors		2%	
8505	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; Electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads		2%	
8506	Primary cells and primary batteries		2%	
8507	Electric accumulators, inclu-ding separators therefor, whether or not rectangular (including square)		2%	
8508	Vacuum cleaner with self- contained electric motor		2%	
8509	Electro-mechanical domestic appliances, with self-contained electric motor other than vacuum cleaners of Heading 8508		2%	
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor		2%	
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines		2%	
8512	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles		2%	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512		2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss		2%	
8515	Electric (including electrically heated gas), laser or other light or photo beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; Electric machines and apparatus for hot spraying of metals or cermets		2%	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrico-thermic hair-dressing apparatus (for example hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545		2%	
8517	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of Heading 8443, 8525, 8527 or 8528			
851701	Cellular Mobile Phones, with or without accessories	Piece	3.9%	150.4
851799	Others		1%	
8518	Microphones and stands therefor; Loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets		1%	
8519	Sound recording or reproducing apparatus		1%	
8520	Omitted			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner		1%	
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521		1%	
8523	Discs, tapes, solid state non volatile storage devices "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37		1%	
8524	Deleted			
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders		1%	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus		1%	
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock		1%	
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus		1%	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528		1%	
8530	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 8608)		2%	
8531	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 8512 or 8530		1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)		1%	
8533	Electrical resistors (including rheostats and potentiometers), other than heating resistors		1%	
8534	Printed circuits		1%	
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lighting arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts			
853501	Tinned/Untinned cables lugs/sockets/connections/ferules/terminal ends, made of copper	Kg	2.2%	50
853599	Others		2%	
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables			
853601	Of Copper	Kg	2.2%	50
853602	Of Brass	Kg	2.2%	39.2
853603	Of Aluminium		1.5%	
853699	Others		1.5%	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517		2%	
8538	Parts suitable for use solely or principally with the apparatus of headings 8535, 8536 or 8537			
853801	Of Copper	Kg	2.2%	50
853802	Of Brass	Kg	2.2%	39.2
853803	Of Aluminium		1.5%	
853899	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8539	Electric filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps, arc lamps; light-emitting diode (LED) lamps		2%	
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)		1%	
8541	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices; including photo voltaic cells, whether or not assembled in modules or made up into panels; light-emitting diodes (LED); mounted piezo-electric crystals		1%	
8542	Electronic integrated circuits		1%	
8543	Electrical machines and apparatus having individual functions, not specified or included elsewhere in this Chapter		2%	
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors			
854401	Optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors		1%	
854499	Others		2%	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes		2%	
8546	Electrical insulators of any material		2%	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter			
854801	Waste and scrap of primary cells/primary batteries/electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators		Nil	
854802	Machined parts/components made wholly or predominantly of Alloy Steel/Stainless Steel manufactured through casting process		1.8%	
854803	Machined parts / components made wholly or predominantly of Alloy Steel/Stainless Steel, forged or manufactured through forging process		1.8%	
854899	Others		1.8%	
CHAPTER – 86				
RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS				
8601	Rail locomotives powered from an external source of electricity or by electric accumulators		2%	
8602	Other rail locomotives; locomotive tenders		2%	
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604		2%	
8604	Rail or tramway maintenance or service vehicles whether or not self-propelled (for example, workshops, cranes, ballast tampers, track-liners, testing coaches and track inspection vehicles)		2%	
8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)		2%	
8606	Railway or tramway goods vans and wagons, not self-propelled		2%	
8607	Parts of railway or tramway locomotives or rolling-stock		2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railway, tramways, roads, inland waterways, parking facilities, port installation or air-fields; parts of the foregoing		2%	
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport		2%	
CHAPTER – 87				
VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF				
8701	Tractors (other than tractors of heading 8709)	1 No.	2%	18553
8702	Motor vehicles for the transport of ten or more persons, including the driver		2%	
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars			
870301	Motor cars of a cylinder capacity less than 1000cc with manual transmission	1 No.	2.1%	8171
870302	Motor cars of a cylinder capacity less than 1000cc with automatic transmission	1 No.	2.7%	9608
870303	Motor cars of a cylinder capacity of 1000cc and above and up to 1200cc with manual transmission	1 No.	3%	19485
870304	Motor cars of a cylinder capacity of 1000cc and above and upto 1200cc with automatic transmission	1 No.	3.7%	19772
870305	Motor cars of a cylinder capacity exceeding 1200cc but less than 1500cc with manual transmission	1 No.	3%	15171
870306	Motor cars of a cylinder capacity exceeding 1200cc but less than 1500cc with automatic transmission	1 No.	3.7%	19222
870307	Motor cars of a cylinder capacity of 1500cc and above with manual transmission	1 No.	4%	28037
870308	Motor cars of a cylinder capacity of 1500cc and above with automatic transmission	1 No.	4.7%	51781
870399	Others		2%	
8704	Motor vehicles for the transport of goods		2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)		2%	
8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705		2%	
8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705		2%	
8708	Parts and accessories of the motor vehicles of headings 8701 to 8705			
870801	Bumpers and other parts and components of tractors	Kg	2%	13.2
870802	Safety seat belts and parts thereof		2%	
870803	Brakes and servo brakes and parts thereof		2%	
870804	Gear boxes and parts thereof		2%	
870805	Drive axles with differential, whether or not provided with other transmission components, non-driving axles and parts thereof	Kg	2%	13.2
870806	Road wheels and parts thereof		2%	
870807	Suspension systems and parts thereof		2%	
870808	Radiators and parts thereof		2%	
870809	Silencers (mufflers) and exhaust pipes and parts thereof		2%	
870810	Clutches and parts thereof		2%	
870811	Steering wheels, steering columns, steering boxes and parts thereof		2%	
870812	Safety airbags with inflator systems and parts thereof		2%	
870813	Vibration dampeners and other parts, made predominantly of ABS/Poly carbonate ABS		2%	
870814	Vibration dampeners and other parts, made predominantly of synthetic rubber		2%	
870899	Others	Kg	2%	13.2

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles		2%	
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles		Nil	
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars		2%	
8712	Bicycles and other cycles (including delivery tricycles), not motorised			
871201	Bicycle single speed with or without accessories	1 No.	2%	67
871202	Multi-speed bicycle with gears/geared hub or having multi-speed chain wheel and crank with multi-speed free wheel, with or without accessories	1 No.	9.1%	684
871203	Mountain terrain bicycle with multi speed gear with or without accessories	1 No.	8.2%	323
871204	Delivery tricycle for goods/Cycle rickshaws	1 No.	2%	67
871299	Others	1 No.	2%	67
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled		2%	
8714	Parts and accessories of vehicles of headings 8711 to 8713			
871401	BB axle	100 Pcs	2%	55
871402	BB Cup set of 3	1 Set	2%	0.5
871403	Deleted			
871404	Brake set	1 Set	2%	2.3
871405	Chain	100 Pcs	2%	117
871406	Chain Adjuster	Pair	2%	0.1
871407	Single speed Chain wheel and Crank (Crank made of steel)	1 Set	2%	2.5
871408	Cotter pin-Set of 2	1 Set	2%	0.1
871409	Frame made of steel with or without BB cup and axle	Piece	2%	12.9
871410	Fork	100 Pcs	2%	392.4
871411	Fork Fitting	1 Set	2%	0.7
871412	Free wheel single speed	100 Pcs	2%	88.4

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
871413	Handle bar made of steel	1 Set	2%	4.3
871414	Handle stem made of steel	100 Pcs	2%	109.6
871415	Hub (front or rear) made of steel	100 Pcs	2%	118.7
871416	Lamp bracket	100 Pcs	2%	23.1
871417	Mudguard (pair)	Pair	2%	3.7
871418	Pedal (pair)	Pair	2%	1.5
871419	Rim (pair) made of steel	Pair	2%	5.8
871420	Saddle	100 Pcs	2%	354.4
871421	Seat Pillar	100 Pcs	2%	34.4
871422	Spokes set of 144 pieces	1 Set	2%	4.2
871423	Single speed Chain wheel and Crank (Crank made of aluminium)	Kg	2%	13.5
871424	Cranks made of aluminium	Kg	2%	9
871425	Triple chain wheel and crank set	1 Set	2%	3.5
871426	Handle Bar Switch	Piece	2%	13.4
871427	Half Collets for engine valves	Piece	2%	1.4
871428	Motorcycles including Moped Chain/ Automotive Timing Chains (all types including spares)	Kg	2%	13.5
871429	Chain wheel	Piece	2%	10
871430	Multispeed free wheel	Piece	2%	2.8
871431	Frame made of aluminium with or without BB cup and axle	Piece	2%	15
871499	Others	Kg	2%	9
8715	Baby carriages and parts thereof		2%	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof			
871601	Self-loading or self-unloading trailers and semi trailers of a type used for agricultural purposes	1 No.	2%	3364
871699	Others		2%	
CHAPTER – 88				
AIRCRAFT , SPACECRAFT, AND PARTS THEREOF				
8801	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft		2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles		2%	
8803	Parts of goods of heading 8801 or 8802		2%	
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto		2%	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles		2%	
CHAPTER – 89				
SHIPS, BOATS AND FLOATING STRUCTURES				
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods		Nil	
8902	Fishing vessels; factory ships and other vessels for processing or preserving fishery products		Nil	
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes		2%	
8904	Tugs and pusher craft		Nil	
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms			
890501	Floating/submersible drilling or production platform		2%	
890599	Others		Nil	
8906	Other vessels, including warships and lifeboats other than rowing boats		Nil	
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons)		2%	
8908	Vessels and other floating structures for breaking up		Nil	
CHAPTER – 90				
OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF				
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
900101	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544		1%	
900199	Others		1.5%	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked		1.5%	
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof		1.5%	
9004	Spectacles, goggles and the like, corrective, protective or other		1.5%	
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy		1.5%	
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flash bulbs other than discharge lamps of heading 8539		1.5%	
9007	Cinematographic cameras and projectors whether or not incorporating sound recording or reproducing apparatus		1.5%	
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers		1.5%	
9009	Omitted			
9010	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this chapter; negatoscopes; projection screens		1.5%	
9011	Compound optical microscopes, including those for photomicro-graphy, cine-photomicrography or microprojection		1.5%	
9012	Microscopes other than optical microscopes; diffraction apparatus		1.5%	
9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included else where in this Chapter		1%	
9014	Direction finding compasses; other navigational instruments and appliances		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9015	Surveying (including photo-grammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geo-physical instruments and appliances, excluding com-passes; rangefinders		1.5%	
9016	Balances of a sensitivity of 5cg or better, with or without weights		1.5%	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter		1.5%	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight-testing instruments		1.5%	
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus		1.5%	
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters		1.5%	
9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability		1.5%	
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like		1.5%	
9023	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)		1.5%	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments		1.5%	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032)		1%	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surfacetension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes		1%	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor		1.5%	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes		1.5%	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations		1%	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors		1%	
9032	Automatic regulating or controlling instruments and apparatus		1.5%	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
CHAPTER – 91				
CLOCKS AND WATCHES AND PARTS THEREOF				
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal		Nil	
9102	Wrist-watches, pocket-watches and other watches, including stop watches, other than those of heading 9101		1.5%	
9103	Clocks with watch movements, excluding clocks of heading 9104		1.5%	
9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels		1.5%	
9105	Other clocks		1.5%	
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchro-nous motor (for example, time-registers, time-recorders)		1.5%	
9107	Time switches with clock or watch movement or with synchronous motor		1.5%	
9108	Watch movements, complete and assembled		1.5%	
9109	Clock movements, complete and assembled		1.5%	
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements		1.5%	
9111	Watch cases and parts thereof			
911101	Cases of precious metal or of metal clad with precious metals		Nil	
911199	Others		1.5%	
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof			
911201	Cases of precious metal or of metal clad with precious metals		Nil	
911299	Others		1.5%	
9113	Watch straps, watch bands and watch bracelets, and parts thereof			
911301	Of precious metal or of metal clad with precious metals		Nil	
911399	Others		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9114	Other clock or watch parts		1.5%	
CHAPTER – 92				
MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES				
9201	Pianos, including automatic pianos; harpsi-chords and other keyboard stringed instruments		1.5%	
9202	Other string musical instruments (for example, guitars, violins, harps)		1.5%	
9203	Omitted			
9204	Omitted			
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes) other than fairground organs and mechanical street organs		1.5%	
9206	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)		1.5%	
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)		1.5%	
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments		1.5%	
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds		1.5%	
CHAPTER – 93				
ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF				
9301	Military weapons, other than revolvers, pistols and the arms of heading 9307		Nil	
9302	Revolvers and pistols, other than those of heading 9303 or 9304		Nil	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9303	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns)		Nil	
9304	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 9307		Nil	
9305	Parts and accessories of articles of headings 9301 to 9304		Nil	
9306	Bombs , grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads		Nil	
9307	Swords, cut lasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor		Nil	
CHAPTER – 94				
FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS				
9401	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof		1.5%	
9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles		1.5%	
9403	Other furniture and parts thereof		1.5%	
9404	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered			
940401	Pillow/Cushions/Quilts/Pouffles made of cotton fabric filled with poly-fil	Kg	2.8%	32

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
940402	Pillow/Cushions/Quilts/Pouffles made of man made textile fabric filled with poly-fil	Kg	2.3%	20
940403	Other Pillow/Cushions/Quilts/ Pouffles filled with poly-fil	Kg	2.5%	26
940499	Others		1.5%	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included			
940501	Of Brass	Kg	2.2%	39.2
940502	Of Copper	Kg	2.2%	50
940503	Of Wrought iron		1.8%	
940504	Of Aluminium		1.5%	
940505	Of Glass		2.2%	24.5
940599	Others		1.5%	
9406	Prefabricated buildings		1.5%	
CHAPTER – 95				
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF				
9501	Deleted			
9502	Deleted			
9503	Tricycles, scooter, pedal cars and similar wheeled toys, dolls' carriages, dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds			
950301	Cricket bats made of plastic		1.5%	
950302	Plastic rounder bat		1.5%	
950303	Cricket set made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag		1.5%	
950304	Soft toys made of textile fabrics with or without polyfill stuffing		1.5%	
950399	Other		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment			
950401	Carrom Board, with or without coins and strikers		1.5%	
950499	Others		1.5%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		1.5%	
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools			
950601	Table tennis bat	Piece	4.9%	42.8
950602	Table tennis table	Piece	3.4%	809
950603	Lawn-tennis balls	Piece	2.2%	1.9
950604	Inflatable balls made predominantly of synthetic material, other than polyurethane		1.7%	
950605	Inflatable balls made of Polyurethane	Piece	4.3%	24.5
950606	Cricket balls with outer covering of leather		1.5%	
950607	Cricket, Hockey, Boxing, Football and other Sports Gloves		1.5%	
950608	Cricket bat made of English willow	Piece	7.3%	697
950609	Cricket bat made of other than English willow	Piece	6.3%	87.8
950610	Made-up sports nets of nylon	Kg	3%	24.3
950611	Made-up sports nets of other man made textile material	Kg	3.2%	15.9
950612	Swimming pools and paddling pools		1.5%	
950613	Rubber bladders		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
950614	Protective sports gear (excluding leg guards) whether padded or not, including shoulder guards and shin guards		1.7%	
950615	Rounders bat made of wood		1.5%	
950616	Leg guards	Pair	2.7%	52.3
950699	Others		1.5%	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		1.5%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		1.5%	
CHAPTER – 96				
MISCELLANEOUS MANUFACTURED ARTICLES				
9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)		Nil	
9602	Worked vegetable or mineral carving material and articles of these materials moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 3503) and articles of unhardened gelatin		1.5%	
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees)		1.5%	
9604	Hand sieves and hand riddles		1.5%	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks		1.5%	
9607	Slide fasteners and parts thereof		1.5%	
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609			
960801	Ball point pens	1000 Pcs	4.2%	270.7
960802	Felt tipped and other porous tipped pens and markers	1000 Pcs	4.4%	645
960803	Fountain pens; stylograph pens and other pens	1000 Pcs	4.2%	270.7
960804	Propelling or sliding pencils	1000 Pcs	2.2%	508
960899	Others including parts		1.5%	
9609	Pencils (other than pencils of heading 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks		1.5%	
9610	Slates and boards, with writing or drawing surfaces, whether or not framed		1.5%	
9611	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks		1.5%	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes		1.5%	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks		1.5%	
9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs. (₹)
(1)	(2)	(3)	(4)	(5)
9615	Combs, hair-slides and the like, hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 8516, and parts thereof			
961501	Combs, made of plastics/metal		1.5%	
961599	Others		1.5%	
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations		1.5%	
9617	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners		1.5%	
9618	Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing		1.5%	
9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material		1.5%	
9620	Monopods, bipods, tripods and similar articles		1.5%	
CHAPTER – 97				
WORKS OF ART, COLLECTOR'S' PIECES AND ANTIQUES				
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques		Nil	
9702	Original engravings, prints and lithographs		Nil	
9703	Original sculptures and statuary, in any material		Nil	
9704	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907		Nil	
9705	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest		Nil	
9706	Antiques of an age exceeding one hundred years		Nil	

Table

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
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		1%	
610102	Of Blend containing Cotton and Man Made Fibre		1.3%	
610103	Of Man Made Fibres		1.7%	
610104	Of Silk (other than containing Noil silk)		0.8%	
610105	Of Wool		0.9%	
610106	Of Blend containing Wool and Man Made Fibre		0.9%	
610199	Of Others		0.8%	
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		1%	
610202	Of Blend containing Cotton and Man Made Fibre		1.3%	
610203	Of Man Made Fibres		1.7%	
610204	Of Silk (other than containing Noil silk)		0.8%	
610205	Of Wool		0.9%	
610206	Of Blend containing Wool and Man Made Fibre		0.9%	
610299	Of Others		0.8%	
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)			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
61030101	Of Cotton		1%	
61030102	Of Blend containing Cotton and Man Made Fibre		1.3%	
61030103	Of Man Made Fibres		1.7%	
61030104	Of Silk (other than containing Noil silk)		0.8%	
61030105	Of Wool		0.9%	
61030106	Of Blend containing Wool and Man Made Fibre		0.9%	
61030199	Of Others		0.8%	
610302	Jackets, blazers			
61030201	Of Cotton		1%	
61030202	Of Blend containing Cotton and Man Made Fibre		1.3%	
61030203	Of Man Made Fibres		1.7%	
61030204	Of Silk (other than containing Noil silk)		0.8%	
61030205	Of Wool		0.9%	
61030206	Of Blend containing Wool and Man Made Fibre		0.9%	
61030207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
61030299	Of Others		0.8%	
610303	Trousers, full pants			
61030301	Of Cotton		1%	
61030302	Of Blend containing Cotton and Man Made Fibre		1.1%	
61030303	Of Man Made Fibres		1.2%	
61030304	Of Silk (other than containing Noil silk)		0.8%	
61030305	Of Wool		0.9%	
61030306	Of Blend containing Wool and Man Made Fibre		0.9%	
61030307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
61030399	Of Others		0.8%	
610304	Others (including capri/three-fourth pants and ensembles)			
61030401	Of Cotton		1.3%	
61030402	Of Blend containing Cotton and Man Made Fibre		1.2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
61030403	Of Man Made Fibres		1.2%	
61030404	Of Silk (other than containing Noil silk)		0.8%	
61030405	Of Wool		0.9%	
61030406	Of Blend containing Wool and Man Made Fibre		0.9%	
61030407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
61030499	Of Others		0.8%	
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		1%	
61040102	Of Blend containing Cotton and Man Made Fibre		1.3%	
61040103	Of Man Made Fibres		1.7%	
61040104	Of Silk (other than containing Noil silk)		0.8%	
61040105	Of Wool		0.9%	
61040106	Of Blend containing Wool and Man Made Fibre		0.9%	
61040199	Of Others		0.8%	
610402	Jackets, blazers			
61040201	Of Cotton		1%	
61040202	Of Blend containing Cotton and Man Made Fibre		1.3%	
61040203	Of Man Made Fibres		1.7%	
61040204	Of Silk (other than containing Noil silk)		0.8%	
61040205	Of Wool		0.9%	
61040206	Of Blend containing Wool and Man Made Fibre		0.9%	
61040207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
61040299	Of Others		0.8%	
610403	Dresses/frocks, skirts, divided skirts, trousers, full pants			
61040301	Of Cotton		1.3%	
61040302	Of Blend containing Cotton and Man Made Fibre		1.2%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
61040303	Of Man Made Fibres		1.2%	
61040304	Of Silk (other than containing Noil silk)		0.8%	
61040305	Of Wool		0.9%	
61040306	Of Blend containing Wool and Man Made Fibre		0.9%	
61040307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
61040399	Of Others		0.8%	
610404	Others (including capri/three-fourth pants and ensembles)			
61040401	Of Cotton		1.3%	
61040402	Of Blend containing Cotton and Man Made Fibre		1.2%	
61040403	Of Man Made Fibres		1.2%	
61040404	Of Silk (other than containing Noil silk)		0.8%	
61040405	Of Wool		0.9%	
61040406	Of Blend containing Wool and Man Made Fibre		0.9%	
61040407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
61040499	Of Others		0.8%	
6105	Men's or boys' shirts, knitted or crocheted			
610501	Of Cotton		1%	
610502	Of Blend containing Cotton and Man Made Fibre		1.3%	
610503	Of Man Made Fibres		1.7%	
610504	Of Silk (other than containing Noil silk)		0.8%	
610505	Of Wool		0.9%	
610506	Of Blend containing Wool and Man Made Fibre		0.9%	
610507	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1%	
610599	Of Others		0.8%	
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted			
610601	Of Cotton		1.3%	
610602	Of Blend containing Cotton and Man Made Fibre		1.5%	
610603	Of Man Made Fibres		1.7%	
610604	Of Silk (other than containing Noil silk)		0.8%	
610605	Of Wool		0.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
610606	Of Blend containing Wool and Man Made Fibre		0.9%	
610607	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
610699	Of Others		0.8%	
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted			
610701	Nightshirts, pyjamas, bath robes and dressing gowns and similar articles			
61070101	Of Cotton		1.3%	
61070102	Of Blend containing Cotton and Man Made Fibre		1.5%	
61070103	Of Man Made Fibres		1.7%	
61070104	Of Silk (other than containing Noil silk)		0.8%	
61070105	Of Wool		0.9%	
61070106	Of Blend containing Wool and Man Made Fibre		0.9%	
61070107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
61070199	Of Others		0.8%	
610702	Briefs, underpants and similar articles			
61070201	Of Cotton		1%	
61070202	Of Blend containing Cotton and Man Made Fibre		1.3%	
61070203	Of Man Made Fibres		1.7%	
61070204	Of Silk (other than containing Noil silk)		0.8%	
61070205	Of Wool		0.9%	
61070206	Of Blend containing Wool and Man Made Fibre		0.9%	
61070207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1%	
61070299	Of Others		0.8%	
6108	Women's or girls' slips, petticoats, briefs, panties, night dresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
610801	Night dresses (including nightshirts), pyjamas, negligees bathrobes and dressing gowns and similar articles			
61080101	Of Cotton		1.3%	
61080102	Of Blend containing Cotton and Man Made Fibre		1.5%	
61080103	Of Man Made Fibres		1.7%	
61080104	Of Silk (other than containing Noil silk)		0.8%	
61080105	Of Wool		0.9%	
61080106	Of Blend containing Wool and Man Made Fibre		0.9%	
61080107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
61080199	Of Others		0.8%	
610802	Slips, petticoats, briefs, panties and similar articles			
61080201	Of Cotton		1%	
61080202	Of Blend containing Cotton and Man Made Fibre		1.3%	
61080203	Of Man Made Fibres		1.7%	
61080204	Of Silk (other than containing Noil silk)		0.8%	
61080205	Of Wool		0.9%	
61080206	Of Blend containing Wool and Man Made Fibre		0.9%	
61080207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1%	
61080299	Of Others		0.8%	
6109	T-shirts, singlets and other vests, knitted or crocheted			
610901	Of Cotton		1.3%	
610902	Of Blend containing Cotton and Man Made Fibre		1.7%	
610903	Of Man Made Fibres		1.7%	
610904	Of Silk (other than containing Noil silk)		0.8%	
610905	Of Wool		0.9%	
610906	Of Blend containing Wool and Man Made Fibre		0.9%	
610907	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
610999	Of Others		0.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
6110	Jerseys, pullovers, cardigans, waistcoats an similar articles, knitted or crocheted			
611001	Of Cotton		1.3%	
611002	Of Blend containing Cotton and Man Made Fibre		1.5%	
611003	Of Man Made Fibres		1.7%	
611004	Of Silk (other than containing Noil silk)		0.8%	
611005	Of Wool		0.9%	
611006	Of Blend containing Wool and Man Made Fibre		0.9%	
611007	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
611099	Of Others		0.8%	
6111	Babies' garments and clothing accessories, knitted or crocheted			
611101	Of Cotton		1.3%	
611102	Of Blend containing Cotton and Man Made Fibre		1.5%	
611103	Of Man Made Fibres		1.7%	
611104	Of Silk (other than containing Noil silk)		0.8%	
611105	Of Wool		0.9%	
611106	Of Blend containing Wool and Man Made Fibre		0.9%	
611107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
611199	Of Others		0.8%	
6112	Track suits, ski suits and swimwear, knitted or crocheted			
611201	Of Cotton		1.3%	
611202	Of Blend containing Cotton and Man Made Fibre		1.5%	
611203	Of Man Made Fibres		1.7%	
611204	Of Silk (other than containing Noil silk)		0.8%	
611205	Of Wool		0.9%	
611206	Of Blend containing Wool and Man Made Fibre		0.9%	
611207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
611299	Of Others		0.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
6113	Garments, made up of knitted or crocheted fabrics of heading 5903, 5906 or 5907			
611301	Of Cotton		1.3%	
611302	Of Blend containing Cotton and Man Made Fibre		1.7%	
611303	Of Man Made Fibres		1.7%	
611304	Of Silk (other than containing Noil silk)		0.8%	
611305	Of Wool		0.9%	
611306	Of Blend containing Wool and Man Made Fibre		0.9%	
611399	Of Others		0.8%	
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		1.3%	
61140102	Of Blend containing Cotton and Man Made Fibre		1.5%	
61140103	Of Man Made Fibres		1.7%	
61140104	Of Silk (other than containing Noil silk)		0.8%	
61140105	Of Wool		0.9%	
61140106	Of Blend containing Wool and Man Made Fibre		0.9%	
61140107	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
61140199	Of Others		0.8%	
611402	Women's or girls' tops/cami			
61140201	Of Cotton		1.3%	
61140202	Of Blend containing Cotton and Man Made Fibre		1.5%	
61140203	Of Man Made Fibres		1.7%	
61140204	Of Silk (other than containing Noil silk)		0.8%	
61140205	Of Wool		0.9%	
61140206	Of Blend containing Wool and Man Made Fibre		0.9%	
61140207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
61140299	Of Others		0.8%	
611403	Other jackets not covered under heading 6103 or 6104			

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
61140301	Of Cotton		1%	
61140302	Of Blend containing Cotton and Man Made Fibre		1.3%	
61140303	Of Man Made Fibres		1.7%	
61140304	Of Silk (other than containing Noil silk)		0.8%	
61140305	Of Wool		0.9%	
61140306	Of Blend containing Wool and Man Made Fibre		0.9%	
61140399	Of Others		0.8%	
611404	Kurta and Salwar/ Salwar suits/ salwar-kameez/ churidar-kameez, with or without dupatta			
61140401	Of Cotton		1%	
61140402	Of Blend containing Cotton and Man Made Fibre		1.1%	
61140403	Of Man Made Fibres		1.2%	
61140404	Of Silk (other than containing Noil silk)		0.8%	
61140405	Of Wool		0.9%	
61140406	Of Blend containing Wool and Man Made Fibre		0.9%	
61140499	Of Others		0.8%	
611405	Others			
61140501	Of Cotton		1.3%	
61140502	Of Blend containing Cotton and Man Made Fibre		1.7%	
61140503	Of Man Made Fibres		1.7%	
61140504	Of Silk (other than containing Noil silk)		0.8%	
61140505	Of Wool		0.9%	
61140506	Of Blend containing Wool and Man Made Fibre		0.9%	
61140507	Protective industrial wear		1%	
61140599	Of Others		0.8%	
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	Leggings			
61150101	Of Cotton		1%	
61150102	Of Blend containing Cotton and Man Made Fibre		1.3%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
61150103	Of Man Made Fibres		1.7%	
61150104	Of Silk (other than containing Noil silk)		0.8%	
61150105	Of Wool		0.9%	
61150106	Of Blend containing Wool and Man Made Fibre		0.9%	
61150107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane		1%	
61150199	Of Others		0.8%	
611502	Others			
61150201	Of Cotton		1.3%	
61150202	Of Blend containing Cotton and Man Made Fibre		1.5%	
61150203	Of Man Made Fibres		1.7%	
61150204	Of Silk (other than containing Noil silk)		0.8%	
61150205	Of Wool		0.9%	
61150206	Of Blend containing Wool and Man Made Fibre		0.9%	
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane		1.3%	
61150299	Of Others		0.8%	
6116	Gloves, mittens and mitts, knitted or crocheted			
611601	Of Cotton		1.3%	
611602	Of Blend containing Cotton and Man Made Fibre		1.5%	
611603	Of Man Made Fibres		1.7%	
611604	Of Silk (other than containing Noil silk)		0.8%	
611605	Of Wool		0.9%	
611606	Of Blend containing Wool and Man Made Fibre		0.9%	
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials		1.2%	
611699	Of Others		0.8%	
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		1.3%	
61170102	Of Blend containing Cotton and Man Made Fibre		1.5%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
61170103	Of Man Made Fibres		1.7%	
61170104	Of Silk (other than containing Noil silk)		0.8%	
61170105	Of Wool		0.9%	
61170106	Of Blend containing Wool and Man Made Fibre		0.9%	
61170199	Of Others		0.8%	
611702	Others			
61170201	Of Cotton		1.3%	
61170202	Of Blend containing Cotton and Man Made Fibre		1.5%	
61170203	Of Man Made Fibres		1.7%	
61170204	Of Silk (other than containing Noil silk)		0.8%	
61170205	Of Wool		0.9%	
61170206	Of Blend containing Wool and Man Made Fibre		0.9%	
61170299	Of Others		0.8%	
CHAPTER – 62				
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		1%	
620102	Of Blend containing Cotton and Man Made Fibre		1.3%	
620103	Of Man Made Fibres		1.7%	
620104	Of Silk (other than containing Noil silk)		0.8%	
620105	Of Wool		0.9%	
620106	Of Blend containing Wool and Man Made Fibre		0.9%	
620199	Of Others		0.8%	
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		1%	
620202	Of Blend containing Cotton and Man Made Fibre		1.3%	
620203	Of Man Made Fibres		1.7%	
620204	Of Silk (other than containing Noil silk)		0.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
620205	Of Wool		0.9%	
620206	Of Blend containing Wool and Man Made Fibre		0.9%	
620299	Of Others		0.8%	
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		1%	
62030102	Of Blend containing Cotton and Man Made Fibre		1.3%	
62030103	Of Man Made Fibres		1.7%	
62030104	Of Silk (other than containing Noil silk)		0.8%	
62030105	Of Wool		0.9%	
62030106	Of Blend containing Wool and Man Made Fibre		0.9%	
62030199	Of Others		0.8%	
620302	Jackets, blazers			
62030201	Of Cotton		1%	
62030202	Of Blend containing Cotton and Man Made Fibre		1.3%	
62030203	Of Man Made Fibres		1.7%	
62030204	Of Silk (other than containing Noil silk)		0.8%	
62030205	Of Wool		0.9%	
62030206	Of Blend containing Wool and Man Made Fibre		0.9%	
62030207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
62030299	Of Others		0.8%	
620303	Trousers, full pants			
62030301	Of Cotton		1%	
62030302	Of Blend containing Cotton and Man Made Fibre		1.1%	
62030303	Of Man Made Fibres		1.2%	
62030304	Of Silk (other than containing Noil silk)		0.8%	
62030305	Of Wool		0.9%	
62030306	Of Blend containing Wool and Man Made Fibre		0.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
62030307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
62030399	Of Others		0.8%	
620304	Others (including capri/three-fourth pants and ensembles)			
62030401	Of Cotton		1.3%	
62030402	Of Blend containing Cotton and Man Made Fibre		1.2%	
62030403	Of Man Made Fibres		1.2%	
62030404	Of Silk (other than containing Noil silk)		0.8%	
62030405	Of Wool		0.9%	
62030406	Of Blend containing Wool and Man Made Fibre		0.9%	
62030407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62030499	Of Others		0.8%	
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		1%	
62040102	Of Blend containing Cotton and Man Made Fibre		1.3%	
62040103	Of Man Made Fibres		1.7%	
62040104	Of Silk (other than containing Noil silk)		0.8%	
62040105	Of Wool		0.9%	
62040106	Of Blend containing Wool and Man Made Fibre		0.9%	
62040199	Of Others		0.8%	
620402	Jackets, blazers			
62040201	Of Cotton		1%	
62040202	Of Blend containing Cotton and Man Made Fibre		1.3%	
62040203	Of Man Made Fibres		1.7%	
62040204	Of Silk (other than containing Noil silk)		0.8%	
62040205	Of Wool		0.9%	
62040206	Of Blend containing Wool and Man Made Fibre		0.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
62040207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
62040299	Of Others		0.8%	
620403	Dresses/frocks, skirts, divided skirts, trousers, full pants			
62040301	Of Cotton		1.3%	
62040302	Of Blend containing Cotton and Man Made Fibre		1.2%	
62040303	Of Man Made Fibres		1.2%	
62040304	Of Silk (other than containing Noil silk)		0.8%	
62040305	Of Wool		0.9%	
62040306	Of Blend containing Wool and Man Made Fibre		0.9%	
62040307	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62040399	Of Others		0.8%	
620404	Others (including capri/three-fourth pants and ensembles)			
62040401	Of Cotton		1.3%	
62040402	Of Blend containing Cotton and Man Made Fibre		1.2%	
62040403	Of Man Made Fibres		1.2%	
62040404	Of Silk (other than containing Noil silk)		0.8%	
62040405	Of Wool		0.9%	
62040406	Of Blend containing Wool and Man Made Fibre		0.9%	
62040407	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62040499	Of Others		0.8%	
6205	Men's or boys' shirts			
620501	Of Cotton		1%	
620502	Of Blend containing Cotton and Man Made Fibre		1.3%	
620503	Of Man Made Fibres		1.7%	
620504	Of Silk (other than containing Noil silk)		0.8%	
620505	Of Wool		0.9%	
620506	Of Blend containing Wool and Man Made Fibre		0.9%	
620507	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
620599	Of Others		0.8%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
6206	Women's or girls' blouses, shirts and shirt-blouses			
620601	Of Cotton		1.3%	
620602	Of Blend containing Cotton and Man Made Fibre		1.5%	
620603	Of Man Made Fibres		1.7%	
620604	Of Silk (other than containing Noil silk)		0.8%	
620605	Of Wool		0.9%	
620606	Of Blend containing Wool and Man Made Fibre		0.9%	
620607	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
620699	Of Others		0.8%	
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		1.3%	
62070102	Of Blend containing Cotton and Man Made Fibre		1.5%	
62070103	Of Man Made Fibres		1.7%	
62070104	Of Silk (other than containing Noil silk)		0.8%	
62070105	Of Wool		0.9%	
62070106	Of Blend containing Wool and Man Made Fibre		0.9%	
62070107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62070199	Of Others		0.8%	
620702	Singlets and other vests, underpants, briefs and similar articles			
62070201	Of Cotton		1%	
62070202	Of Blend containing Cotton and Man Made Fibre		1.3%	
62070203	Of Man Made Fibres		1.7%	
62070204	Of Silk (other than containing Noil silk)		0.8%	
62070205	Of Wool		0.9%	
62070206	Of Blend containing Wool and Man Made Fibre		0.9%	
62070207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
62070299	Of Others		0.8%	
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		1.3%	
62080102	Of Blend containing Cotton and Man Made Fibre		1.5%	
62080103	Of Man Made Fibres		1.7%	
62080104	Of Silk (other than containing Noil silk)		0.8%	
62080105	Of Wool		0.9%	
62080106	Of Blend containing Wool and Man Made Fibre		0.9%	
62080107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62080199	Of Others		0.8%	
620802	Singlets and other vests, slips, petticoats, briefs, panties and similar articles			
62080201	Of Cotton		1%	
62080202	Of Blend containing Cotton and Man Made Fibre		1.3%	
62080203	Of Man Made Fibres		1.7%	
62080204	Of Silk (other than containing Noil silk)		0.8%	
62080205	Of Wool		0.9%	
62080206	Of Blend containing Wool and Man Made Fibre		0.9%	
62080207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1%	
62080299	Of Others		0.8%	
6209	Babies' garments and clothing accessories			
620901	Of Cotton		1.3%	
620902	Of Blend containing Cotton and Man Made Fibre		1.5%	
620903	Of Man Made Fibres		1.7%	
620904	Of Silk (other than containing Noil silk)		0.8%	
620905	Of Wool		0.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
620906	Of Blend containing Wool and Man Made Fibre		0.9%	
620907	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
620999	Of Others		0.8%	
6210	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907			
621001	Of Cotton		1.3%	
621002	Of Blend containing Cotton and Man Made Fibre		1.7%	
621003	Of Man Made Fibres		1.7%	
621004	Of Silk (other than containing Noil silk)		0.8%	
621005	Of Wool		0.9%	
621006	Of Blend containing Wool and Man Made Fibre		0.9%	
621099	Of Others		0.8%	
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		1.3%	
62110102	Of Blend containing Cotton and Man Made Fibre		1.5%	
62110103	Of Man Made Fibres		1.7%	
62110104	Of Silk (other than containing Noil silk)		0.8%	
62110105	Of Wool		0.9%	
62110106	Of Blend containing Wool and Man Made Fibre		0.9%	
62110107	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62110199	Of Others		0.8%	
621102	Women's or girls' tops/cami			
62110201	Of Cotton		1.3%	
62110202	Of Blend containing Cotton and Man Made Fibre		1.5%	
62110203	Of Man Made Fibres		1.7%	
62110204	Of Silk (other than containing Noil silk)		0.8%	
62110205	Of Wool		0.9%	
62110206	Of Blend containing Wool and Man Made Fibre		0.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
62110207	Of Cotton containing 1% or more by weight of spandex/ lycra/elastane		1.3%	
62110299	Of Others		0.8%	
621103	Other jackets not covered under heading 6203 or 6204			
62110301	Of Cotton		1%	
62110302	Of Blend containing Cotton and Man Made Fibre		1.3%	
62110303	Of Man Made Fibres		1.7%	
62110304	Of Silk (other than containing Noil silk)		0.8%	
62110305	Of Wool		0.9%	
62110306	Of Blend containing Wool and Man Made Fibre		0.9%	
62110399	Of Others		0.8%	
621104	Protective industrial wear			
62110401	Protective industrial wear overall/coverall made of cotton		1%	
62110402	Other protective industrial wear made of cotton		1%	
62110403	Protective industrial wear overall/coverall made of Aramid fibre or Modacrylic fibre		1.2%	
62110404	Other protective industrial wear made of Aramid fibre		1.2%	
62110405	Protective industrial wear overall/coverall made of Modacrylic fibre		1.2%	
62110406	Other protective industrial wear made of Modacrylic fibre		1.2%	
62110499	Other protective industrial wear		1%	
621105	Kurta and Salwar/ Salwar suits/ salwar-kameez/ churidar-kameez, with or without dupatta			
62110501	Of Cotton		1%	
62110502	Of Blend containing Cotton and Man Made Fibre		1.1%	
62110503	Of Man Made Fibres		1.2%	
62110504	Of Silk (other than containing Noil silk)		0.8%	
62110505	Of Wool		0.9%	
62110506	Of Blend containing Wool and Man Made Fibre		0.9%	
62110599	Of Others		0.8%	
621106	Others			
62110601	Of Cotton		1.3%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
62110602	Of Blend containing Cotton and Man Made Fibre		1.7%	
62110603	Of Man Made Fibres		1.7%	
62110604	Of Silk (other than containing Noil silk)		0.8%	
62110605	Of Wool		0.9%	
62110606	Of Blend containing Wool and Man Made Fibre		0.9%	
62110699	Of Others		0.8%	
6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted			
621201	Of Cotton		1.3%	
621202	Of Blend containing Cotton and Man Made Fibre		1.5%	
621203	Of Man Made Fibres		1.7%	
621204	Of Silk (other than containing Noil silk)		0.8%	
621205	Of Wool		0.9%	
621206	Of Blend containing Wool and Man Made Fibre		0.9%	
621299	Of Others		0.8%	
6213	Handkerchiefs			
621301	Of Cotton		1.3%	
621302	Of Blend containing Cotton and Man Made Fibre		1.5%	
621303	Of Man Made Fibres		1.7%	
621304	Of Silk (other than containing Noil silk)		0.8%	
621305	Of Wool		0.9%	
621306	Of Blend containing Wool and Man Made Fibre		0.9%	
621399	Of Others		0.8%	
6214	Shawls, scarves, mufflers, mantillas, veils and the like			
621401	Shawls, scarves, mufflers, stoles, mantillas and veils			
62140101	Of Cotton		1.3%	
62140102	Of Blend containing Cotton and Man Made Fibre		1.5%	
62140103	Of Man Made Fibres		1.7%	
62140104	Of Silk (other than containing Noil silk)		0.8%	
62140105	Of Wool		0.9%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
62140106	Of Blend containing Wool and Man Made Fibre		0.9%	
62140199	Of Others		0.8%	
621402	Others			
62140201	Of Cotton		1.3%	
62140202	Of Blend containing Cotton and Man Made Fibre		1.5%	
62140203	Of Man Made Fibres		1.7%	
62140204	Of Silk (other than containing Noil silk)		0.8%	
62140205	Of Wool		0.9%	
62140206	Of Blend containing Wool and Man Made Fibre		0.9%	
62140299	Of Others		0.8%	
6215	Ties, bow ties and cravats			
621501	Of Cotton		1.3%	
621502	Of Blend containing Cotton and Man Made Fibre		1.5%	
621503	Of Man Made Fibres		1.7%	
621504	Of Silk (other than containing Noil silk)		0.8%	
621505	Of Wool		0.9%	
621506	Of Blend containing Wool and Man Made Fibre		0.9%	
621599	Of Others		0.8%	
6216	Gloves, mittens and mitts			
621601	Of Cotton		1.3%	
621602	Of Blend containing Cotton and Man Made Fibre		1.5%	
621603	Of Man Made Fibres		1.7%	
621604	Of Silk (other than containing Noil silk)		0.8%	
621605	Of Wool		0.9%	
621606	Of Blend containing Wool and Man Made Fibre		0.9%	
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials		1.2%	
621699	Of Others		0.8%	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212			
621701	Of Cotton		1.3%	

Tariff Item	Description of goods	Unit	Drawback Rate	Drawback cap per unit in Rs.(₹)
(1)	(2)	(3)	(4)	(5)
621702	Of Blend containing Cotton and Man Made Fibre		1.5%	
621703	Of Man Made Fibres		1.7%	
621704	Of Silk (other than containing Noil silk)		0.8%	
621705	Of Wool		0.9%	
621706	Of Blend containing Wool and Man Made Fibre		0.9%	
621799	Of Others		0.8%	

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(Dinesh Kumar Gupta)
Director (Drawback)