



## दि प्लास्टिक्स एक्सपोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)  
क्रिस्टल टावर, गुंडिवली रोड क्र. ३, ऑफ सर एम. व्ही. रोड, अंधेरी (पूर्व), मुंबई ४०० ०६९, भारत  
दूरध्वनी: (+९१-२२) २६८३ ३९५१/५२ फैक्स: (+९१-२२) २६८३ ३९५३/२६८३ ४०५७  
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### THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored by The Ministry of Commerce & Industry, Deptt. of Commerce, Government of India)  
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03.07.2017

To,

All the Members of Plexconcil/

COA Members

Dear Sir(s),

Members are informed that the All Industry Drawback Scheme continues under GST.

Existing rates of drawback will be continuing with minor changes for 3 months i.e from 01.7.2017 to 30.09.2017. The changes as per Notification Nos.: 58/2017-CUSTOMS (N.T.) dated June 29, 2017 and 59/2017-CUSTOMS (N.T.) dated June 29, 2017 is attached herewith.

Member exporters are requested to take note of the same.

With best regards,

Yours sincerely,

Bharti Parave

Sr Executive

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

**Notification No. 58/ 2017-CUSTOMS (N.T.)**

New Delhi, the 29<sup>th</sup> June, 2017

G.S.R. (E). – In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules to further amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:-

1. (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Amendment) Rules, 2017.

(2) They shall come into force on the 1<sup>st</sup> day of July, 2017.

2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995,-

(i) in rule 2, after clause (e), the following clause shall be inserted, namely:-

‘(f) “tax invoice” means the tax invoice referred to in section 31 of the Central Goods and Services Tax Act, 2017 (12 of 2017).’;

(ii) in rule 3, in sub-rule (1), after the clause (bb), the following clauses shall be inserted, namely:-

“(bc) the Central Goods and Services Tax Act, 2017 (12 of 2017) and the rules made thereunder,

(bd) the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and the rules made thereunder; and”;

(iii) for rule 6, the following rule shall be substituted, namely:-

**“6. Cases where amount or rate of drawback has not been determined.-**

(1)(a) Where no amount or rate of drawback has been determined in respect of any goods, any exporter of such goods may, within three months from the date relevant for the applicability of the amount or rate of drawback in terms of sub-rule (3) of rule 5, apply to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, having jurisdiction over the place of export, for determination of the amount or rate of drawback thereof stating all the relevant facts including the proportion in which the materials or components or input services are used in the production or manufacture of goods and the duties paid on such materials or components or the tax paid on input services:

Provided that-

(i) in case an exporter is exporting the aforesaid goods from more than one place of export, he shall apply to the Principal Commissioner or Commissioner of Customs, having jurisdiction over any one of the said places of export;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of three months and the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may further extend the period by a period of six months;

(iii) the Assistant Commissioner of Customs or Deputy Commissioner or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iv) an application fee equivalent to 1% of the FOB value of exports or one thousand rupees whichever is less, shall be payable for applying for grant of extension to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or two thousand rupees whichever is less, shall be payable for applying for grant of extension to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(b) On receipt of an application under clause (a), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall, after making or causing to be made such inquiry as it deems fit, determine the amount or rate of drawback in respect of such goods.

(2)(a) Where an exporter desires that he may be granted drawback provisionally, he may, while making an application under clause (a) of sub-rule (1) apply to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, that a provisional amount be granted to him towards drawback on the export of such goods pending determination of the amount or rate of drawback under clause (b) of that sub-rule.

(b) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, after considering the application, allow provisionally payment of an amount not exceeding the amount claimed by the exporter in respect of such export:

Provided that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, for the purpose of allowing provisional payment of drawback in respect of such export, require the exporter to enter into a general bond for such amount, and subject to such conditions, as he may direct; or to enter into a bond for an amount not exceeding the full amount claimed by such exporter as drawback in respect of a particular consignment and binding himself, -

- (i) to refund the amount so allowed provisionally, if for any reason, it is found that the duty drawback was not admissible; or
- (ii) to refund the excess, if any, paid to such exporter provisionally if it is found that a lower amount was payable as duty drawback:

Provided further that when the amount or rate of drawback payable on such goods is finally determined, the amount provisionally paid to such exporter shall be adjusted against the drawback finally payable and if the amount so adjusted is in excess or falls short of the drawback finally payable, such exporter shall repay to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, the excess or be entitled to the deficiency, as the case may be.

(c) The bond referred to in clause (b) may be with such surety or security as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may direct.

(3) Where the Central Government considers it necessary so to do, it may,–

- (a) revoke the rate of drawback or amount of drawback, determined under clause (b) of sub-rule (1) by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be; or
- (b) direct the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, to withdraw the rate of drawback or amount of drawback determined.

**Explanation.-** For the purpose of this rule, “place of export” means customs station or any other place appointed for loading of export goods under section 7 of the Customs Act, 1962 (52 of 1962) from where the exporter has exported the goods or intends to export the goods in respect of which determination of amount or rate of drawback is sought.”;

(iv) for rule 7, the following rule shall be substituted, namely:–

**“7. Cases where amount or rate of drawback determined is low.–** (1) Where, in respect of any goods, the exporter finds that the amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4, for the class of goods is less than eighty per cent. of the duties or taxes paid on the materials or components or input services used in the production or manufacture of the said goods, he may, except where a claim for drawback under rule 3 or rule 4 has been made, within three months from the date relevant for the applicability of the amount or rate of drawback in terms of sub-rule (3) of rule 5, make an application to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, having jurisdiction over the place of export, for determination of the amount or rate of drawback thereof stating all relevant facts including the

proportion in which the materials or components or input services are used in the production or manufacture of goods and the duties or taxes paid on such materials or components or input services:

Provided that -

(i) in case an exporter is exporting the aforesaid goods from more than one place of export, he shall apply to the Principal Commissioner or Commissioner of Customs, having jurisdiction over any one of the said places of export;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of three months and that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may further extend the period by a period of six months;

(iii) the Assistant Commissioner of Customs or Deputy Commissioner or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iv) an application fee equivalent to 1% of the FOB value of exports or one thousand rupees whichever is less, shall be payable for applying for grant of extension to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or two thousand rupees whichever is less, shall be payable for applying for grant of extension by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(2) On receipt of the application referred to in sub-rule (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, after making or causing to be made such inquiry as it deems fit, allow payment of drawback to such exporter at such amount or at such rate as may be determined to be appropriate, if the amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4, is in fact less than eighty per cent. of such amount or rate determined under this sub-rule.

(3) Provisional drawback amount, as may be specified by the Central Government, shall be paid by the proper officer of Customs and where the exporter desires that he may be granted further drawback provisionally, he may, while making an application under sub-rule (1), apply to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, in this behalf in the manner as has been provided in clause (a) of sub-rule (2) of rule 6 for the application made under that rule along with details of provisional drawback already paid and the grant of further provisional drawback shall be considered in the manner and subject to the conditions specified in clauses (b) and (c) of sub-rule (2), and sub-rule (3) of rule 6, subject to the condition that bond required to be executed by the claimant shall only be for the difference between amount or rate of drawback determined under rule 3 or, as the case may be, revised under rule 4 by the Central Government and

the provisional drawback authorised by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under this rule.

(4) Where the Central Government considers it necessary so to do, it may,–

(a) revoke the rate of drawback or amount of drawback determined under sub-rule (2) by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be; or

(b) direct the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, to withdraw the rate of drawback or amount of drawback determined.

**Explanation.-** For the purpose of this rule, “place of export” means customs station or any other place appointed for loading of export goods under section 7 of the Customs Act, 1962 (52 of 1962) from where the exporter has exported the goods or intends to export the goods in respect of which determination of amount or rate of drawback is sought.”;

(v) in rule 9, in clause (d),-

(A) for the words “Principal Commissioner of Central Excise or Commissioner of Central Excise, as the case may be or the Principal Commissioner or Commissioner of Customs and Central Excise”, the words “Principal Commissioner of Customs or Commissioner of Customs”, shall be substituted;

(B) the words “or of Central Excise” shall be omitted;

(vi) in rule 10, the words “or of Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise” shall be omitted;

(vii) in rule 13, in sub-rule (2),-

(A) in clause (iii), for the letters and figure “ARE-1”, the words “tax invoice” shall be substituted;

(B) for clause (v), the following clause shall be substituted, namely:-

“(v) copy of communication regarding rate of drawback where the drawback claim is for a rate determined by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under rule 6 or rule 7 of these rules.”;

(viii) in rule 15, for sub-rule (1), the following sub-rule shall be substituted, namely:-

“(1) Where any exporter finds that the amount of drawback paid to him is less than what he is entitled to on the basis of the amount or rate of drawback determined by the Central Government or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, he may prefer a supplementary claim in the form at Annexure III:

Provided that the exporter shall prefer such supplementary claim within a period of three months, -

(i) where the rate of drawback is determined or revised under rule 3 or rule 4, as the case may be, from the date of publication of such rate in the Official Gazette;

(ii) where the rate of drawback is determined or revised upward under rule 6 or rule 7, as the case may be, from the date of communicating the said rate to the person concerned;

(iii) in all other cases, from the date of payment or settlement of the original drawback claim by the proper officer :

Provided further that –

(i) the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may extend the aforesaid period of three months by a period of nine months and that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may further extend the period by a period of six months;

(ii) the Assistant Commissioner of Customs or Deputy Commissioner or Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, on an application and after making such enquiry as he thinks fit, grant extension or refuse to grant extension after recording in writing the reasons for such refusal;

(iii) an application fee equivalent to 1% of the FOB value of exports or one thousand rupees whichever is less, shall be payable for applying for grant of extension by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be and an application fee of 2% of the FOB value or two thousand rupees whichever is less, shall be payable for applying for grant of extension by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.”;

(ix) in rule 16A, in the proviso to sub-rule (4),-

(A) in clause (i), the words “or Principal Commissioner or Commissioner of Customs and Central Excise, as the case may be” shall be omitted;

(B) in clause (ii), the words “or Principal Commissioner or Commissioner of Customs and Central Excise, as the case may be” shall be omitted;

[F. No. 609/43/2017-DBK]

(Anand Kumar Jha)  
Under Secretary to the Government of India

Note: The principal rules were published vide notification number 39/1995-Customs (N.T.), dated the 26th May, 1995, in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 441 (E), dated the 26th May, 1995 and was last amended vide notification number 132/2016-Customs (N.T.), dated the 31st October, 2016 vide number G.S.R. 1019(E), dated the 31st October, 2016.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Notification No. 59/2017-CUSTOMS (N.T.)**

New Delhi, the 29<sup>th</sup> June, 2017

G.S.R. (E). – In exercise of the powers conferred by sub-section (2) of section 75 of the Customs Act, 1962 (52 of 1962), sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A and sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), read with rules 3 and 4 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 131/2016 - Customs (N.T.), dated the 31<sup>st</sup> October, 2016, published vide number G.S.R. 1018 (E), dated the 31<sup>st</sup> October, 2016, namely:-

In the said notification,-

(a) in the Notes and conditions,-

(i) for paragraph (6), the following paragraph shall be substituted, namely:-

“(6) An export product accompanied with tax invoice and forming part of project export (including turnkey export or supplies) for which no figure is shown in columns (5) and (7) 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 amount calculated by applying ad-valorem rate of drawback shown in column (4) or column (6) to one and half times the tax invoice value.”;

(ii) in paragraph (11), after clause (b), the following clauses shall be inserted, namely:-

“(c) exported availing input tax credit of the central goods and services tax or of the integrated goods and services tax on the export product or on the inputs or input services used in the manufacture of the export product;

(d) exported claiming refund of the integrated goods and services tax paid on such exports;

(e) exported by an exporter who has carried forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017).”;

(iii) after paragraph (12), the following paragraph shall be inserted, namely:-

“(12A) The rates and caps of drawback specified in columns (4) and (5) of the said Schedule shall be applicable to export of a commodity or product if the exporter satisfies the following conditions, namely:-

(a) the exporter shall declare, and if necessary, establish to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that no input tax credit of the central goods and services tax or of the integrated goods and services tax has been availed on the export product or on any of the inputs or input services used in the manufacture of the export product;



(b) if the goods are exported under bond or letter of undertaking or on payment of integrated goods and services tax, a certificate from the officer of goods and services tax having jurisdiction over the exporter, to the effect that no input tax credit of the central goods and services tax or input tax credit of the integrated goods and services tax has been availed on the export product or on any inputs or input services used in the manufacture of the export product or no refund of integrated goods and services tax paid on export product shall be claimed, is produced;

(c) a certificate from the officer of goods and services tax having jurisdiction over the exporter, to the effect that exporter has not carried forward the amount of Cenvat credit on the export product or on the inputs or input services used in the manufacture of the export product, under the Central Goods and Services Tax Act, 2017 (12 of 2017), is produced.”;

(iv) in paragraph (17), after the word “bleached”, the words “or melange” shall be inserted;

(b) in paragraph 4, the following proviso shall be inserted, namely:-

“Provided that nothing contained in this notification shall have effect after the 30<sup>th</sup> day of September, 2017.”

(c) in the Schedule,-

(i) in Chapter – 3, against tariff item 030402,-

(क) for the entry in column (6), the entry “3.4%” shall be substituted;

(ख) for the entry in column (7), the entry “10.5” shall be substituted;

(ii) in Chapter – 3, against tariff item 030601,-

(क) for the entry in column (6), the entry “2.7%” shall be substituted;

(ख) for the entry in column (7), the entry “21.6” shall be substituted;

(iii) in Chapter – 3, against tariff item 030602,-

(क) for the entry in column (6), the entry “2.1%” shall be substituted;

(ख) for the entry in column (7), the entry “57.2” shall be substituted;

(iv) in Chapter – 3, against tariff item 030603,-

(क) for the entry in column (6), the entry “2.4%” shall be substituted;

(ख) for the entry in column (7), the entry “24” shall be substituted;

(v) in Chapter – 3, against tariff item 030604,-

(क) for the entry in column (6), the entry “2.7%” shall be substituted;

(ख) for the entry in column (7), the entry “46.6” shall be substituted;

(vi) in Chapter – 3, against tariff item 030605,-

(क) for the entry in column (6), the entry “2.1%” shall be substituted;

(ख) for the entry in column (7), the entry “10.9” shall be substituted;

(vii) in Chapter – 15, against tariff item 150401,-

(क) for the entry in column (6), the entry “2.1%” shall be substituted;

(ख) for the entry in column (7), the entry “2.1” shall be substituted;

(viii) in Chapter – 16, against tariff item 160401,-

(क) for the entry in column (6), the entry “3.4%” shall be substituted;

(ख) for the entry in column (7), the entry “10.5” shall be substituted;

(ix) in Chapter – 23, against tariff item 230101,-

(क) for the entry in column (6), the entry “2.1%” shall be substituted;

(ख) for the entry in column (7), the entry “2.1” shall be substituted;

(x) in Chapter – 41, after tariff item 411202 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:-

“411299	Others		1.2%		1.2%”;	
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(xi) in Chapter – 52, against tariff item 520901, for the entry in column (7), the entry “7” shall be substituted;

(xii) in Chapter – 54, against tariff item 540701,-

(क) for the entry in column (5), the entry “66” shall be substituted;

(ख) for the entry in column (7), the entry “13.2” shall be substituted;

(xiii) in Chapter – 54, against tariff item 540702,-

(क) for the entry in column (5), the entry “72” shall be substituted;

(ख) for the entry in column (7), the entry “15.8” shall be substituted;

(xiv) in Chapter – 54, against tariff item 540703,-

(क) for the entry in column (5), the entry “57” shall be substituted;

(ख) for the entry in column (7), the entry “11.1” shall be substituted;

(xv) in Chapter – 54, against tariff item 540704,-

(क) for the entry in column (5), the entry “60” shall be substituted;

(ख) for the entry in column (7), the entry “12.9” shall be substituted;

(xvi) in Chapter – 55, against tariff item 550905,-

(क) for the entry in column (5), the entry “72” shall be substituted;

(ख) for the entry in column (7), the entry “12.9” shall be substituted;

(xvii) in Chapter – 55, against tariff item 550906,-

(क) for the entry in column (5), the entry “79” shall be substituted;

(ख) for the entry in column (7), the entry “17” shall be substituted;

(xviii) in Chapter – 56, against tariff item 560802,-

(क) for the entry in column (4), the entry “11%” shall be substituted;

(ख) for the entry in column (5), the entry “64” shall be substituted;

(ग) for the entry in column (6), the entry “2.8%” shall be substituted;

(घ) for the entry in column (7), the entry “16” shall be substituted;

(xix) in Chapter – 61,-

(क) against tariff item 610304, in column (2), the word “leggings” shall be omitted;

(ख) against tariff item 610404, in column (2), the word “leggings” shall be omitted;

(ग) for tariff items 611501, 611502, 611503, 611504, 611505, 611506, 611507 and 611599 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:-

“611501	Leggings					
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61150101	Of Cotton	Piece	7.7%	47	2%	12.2
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	9.5%	55	2.5%	14.5
61150103	Of Man Made Fibres	Piece	9.9%	57	2.5%	14.4
61150104	Of Silk (other than containing Noil silk)	Piece	7.6%	80	4.8%	50.5
61150105	Of Wool	Piece	8.7%	80	3.5%	32.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	8.7%	80	3%	27.6
61150107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	8%	50	2%	12.5
61150199	Of Others	Piece	7.6%	44	2%	11.6
<b>611502</b>	<b>Others</b>					
61150201	Of Cotton	Kg	7.6%	140	2%	36.8
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	9.5%	160	2.5%	42.1
61150203	Of Man Made Fibres	Kg	9.8%	180	2.5%	45.9
61150204	Of Silk (other than containing Noil silk)	Kg	7.6%	510	4.8%	322.1
61150205	Of Wool	Kg	8.7%	180	3.5%	72.4
61150206	Of Blend containing Wool and Man Made Fibre	Kg	8.7%	180	3%	62.1
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	8%	160	2%	40
61150299	Of Others	Kg	7.6%	130	2%	34.2";

(xx) in Chapter – 75, against tariff items 7501, 7502, 7504, 7505, 7506, 7507 and 7508, for the entries in column (6), the entry “0.15%” shall respectively be substituted;

(xxi) in Chapter – 94, after tariff item 940402 and the entries relating thereto, the following tariff item and entries shall be inserted, namely:-

“940403	Other Pillow/Cushions/Quilts/ Pouffles filled with poly-fil	Kg	8.6%	100	2.2%	25”;
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(xxii) in Chapter – 95, against tariff item 950611,-

- (A) for the entry in column (4), the entry “11%” shall be substituted;
- (B) for the entry in column (5), the entry “64” shall be substituted;
- (C) for the entry in column (6), the entry “2.8%” shall be substituted;
- (D) for the entry in column (7), the entry “16” shall be substituted;

(d) in the Table, in Chapter – 61,-

- (A) against tariff item 610304, in column (2), the word “leggings” shall be omitted;
- (B) against tariff item 610404, in column (2), the word “leggings” shall be omitted;
- (C) for tariff items 611501, 611502, 611503, 611504, 611505, 611506, 611507 and 611599 and the entries relating thereto, the following tariff items and entries shall be substituted, namely:-

<b>“611501</b>	<b>Leggings</b>					
61150101	Of Cotton	Piece	3.3%	28.2	0.9%	7.7
61150102	Of Blend containing Cotton and Man Made Fibre	Piece	4.2%	34.0	1.2%	9.7
61150103	Of Man Made Fibres	Piece	4.3%	34.7	1.2%	9.7

61150104	Of Silk (other than containing Noil silk)	Piece	1.3%	19.2	0.4%	5.9
61150105	Of Wool	Piece	3.9%	50.2	1.1%	14.2
61150106	Of Blend containing Wool and Man Made Fibre	Piece	3.9%	50.2	1.1%	14.2
61150107	Of Cotton containing 1% or more by weight of spandex/lycra/elastane	Piece	3.3%	28.9	0.9%	7.9
61150199	Of Others	Piece	3.3%	26.7	0.9%	7.3
<b>611502</b>	<b>Others</b>					
61150201	Of Cotton	Kg	3.5%	90.3	0.9%	23.2
61150202	Of Blend containing Cotton and Man Made Fibre	Kg	4.2%	99.0	1.2%	28.3
61150203	Of Man Made Fibres	Kg	4.2%	108.0	1.2%	30.9
61150204	Of Silk (other than containing Noil silk)	Kg	1.3%	122.1	0.4%	37.6
61150205	Of Wool	Kg	3.5%	101.4	0.9%	26.1
61150206	Of Blend containing Wool and Man Made Fibre	Kg	3.6%	104.3	1.0%	29.0
61150207	Of Cotton containing 1% or more by weight of spandex/lycra/ elastane	Kg	3.5%	98.0	0.9%	25.2
61150299	Of Others	Kg	3.5%	83.8	0.9%	21.6".

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

**[F. No. 609/43/2017-DBK]**

**(Anand Kumar Jha)**  
**Under Secretary to the Government of India**

Note: The principal notification No. 131/2016-Customs (N.T.), dated the 31<sup>st</sup> October, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 31<sup>st</sup> October, 2016 vide number G.S.R. 1018 (E), dated the 31<sup>st</sup> October, 2016 and was last amended vide notification No. 41/2017-Customs (N.T.), dated the 26<sup>th</sup> April, 2017 vide number G.S.R. 408(E), dated the 26<sup>th</sup> April, 2017.