

Table

| S.No. | Chapter or heading or sub-heading or tariff item | Description of goods | Rate |
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| (1) | (2) | (3) | (4) |
| 1. | 5208 39 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 2. | 5208 39 | Other than upholstery fabrics | 15% |
| 3. | 5208 42 | Upholstery fabrics | 15% or Rs. 37 per sq. mtr., whichever is higher |
| 4. | 5208 42 | Other than upholstery fabrics | 15% or Rs. 22 per sq. mtr., whichever is higher |
| 5. | 5208 49 | Upholstery fabrics | 15% or Rs. 143 per kg., whichever is higher |
| (1) | (2) | (3) | (4) |
| 6. | 5208 52 | Upholstery fabrics | 15% or Rs. 23 per sq. mtr., whichever is higher |
| 7. | 5208 52 | Other than upholstery fabrics | 15% or Rs. 14 per sq. mtr., whichever is higher |
| 8. | 5208 53 | Upholstery fabrics | 15% or Rs. 35 per sq. mtr., whichever is higher |
| 9. | 5208 53 | Other than upholstery fabrics | 15% or Rs. 21 per sq. mtr., whichever is higher |
| 10. | 5208 59 | Upholstery fabrics | 15% or Rs. 50 per sq. mtr., whichever is higher |
| 11. | 5208 59 | Other than upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 12. | 5209 31, 5209 32 or 5209 39 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 13. | 5209 31, 5209 32 or 5209 39 | Other than upholstery fabrics | 15% |
| 14. | 5209 41 | Upholstery fabrics | 15% or Rs. 32 per sq. mtr., whichever is higher |
| 15. | 5209 41 | Other than upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 16. | 5209 43 | Upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 17. | 5209 43 | Other than upholstery fabrics | 15% or Rs. 28 per sq. mtr., whichever is higher |
| 18. | 5209 49 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |

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| 19. | 5209 49 | Other than upholstery fabrics | 15% |
| 20. | 5209 51 or 5209 52 | Upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 21. | 5209 51 or 5209 52 | Other than upholstery fabrics | 15% or Rs. 24 per sq. mtr., whichever is higher |
| 22. | 5209 59 | Upholstery fabrics | 15% or Rs. 38 per sq. mtr., whichever is higher |
| 23. | 5209 59 | Other than upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 24. | 5210 39 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 25. | 5210 39 | Other than upholstery fabrics | 15% |
| 26. | 5210 49 | Upholstery fabrics | 15% or Rs. 132 per kg., whichever is higher |
| 27. | 5210 51 | Upholstery fabrics | 15% or Rs. 15 per sq. mtr., whichever is higher |
| 28. | 5210 51 | Other than upholstery fabrics | 15% or Rs. 12 per sq. mtr., whichever is higher |
| 29. | 5210 59 | Upholstery fabrics | 15% or Rs. 15 per sq. mtr., whichever is higher |
| 30. | 5210 59 | Other than upholstery fabrics | 15% or Rs. 12 per sq. mtr., whichever is higher |
| 31. | 5211 31, 5211 32 or 5211 39 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 32. | 5211 31, 5211 32 or 5211 39 | Other than upholstery fabrics | 15% |
| 33. | 5211 41 | Upholstery fabrics | 15% or Rs. 44 per sq. mtr., whichever is higher |
| 34. | 5211 41 | Other than upholstery fabrics | 15% or Rs. 35 per sq. mtr., whichever is higher |
| (1) | (2) | (3) | (4) |
| 35. | 5211 43 | Upholstery fabrics | 15% or Rs. 40 per sq. mtr., whichever is higher |
| 36. | 5211 43 | Other than upholstery fabrics | 15% or Rs. 32 per sq. mtr., whichever is higher |
| 37. | 5211 49 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 38. | 5211 49 | Other than upholstery fabrics | 15% |
| 39. | 5211 51, 5211 52 or 5211 59 | Upholstery fabrics | 15% or Rs. 18 per sq. mtr., whichever is higher |
| 40. | 5211 51, 5211 52 or 5211 59 | Other than upholstery fabrics | 15% or Rs. 12 per sq. mtr., whichever is higher |
| 41. | 5407 42 00 | Upholstery fabrics | 15% or Rs. 60 per sq. mtr., whichever is higher |
| 42. | 5407 42 00 | Other than upholstery fabrics | 15% or Rs. 36 per sq. mtr., whichever is higher |
| 43. | 5407 43 00 | Upholstery fabrics | 15% or Rs. 67 per sq. mtr., whichever is higher |
| 44. | 5407 43 00 | Other than upholstery fabrics | 15% or Rs. 40 per sq. mtr., whichever is higher |
| 45. | 5407 44 00 | Upholstery fabrics | 15% or Rs. 58 per sq. mtr., whichever is higher |
| 46. | 5407 44 00 | Other than upholstery fabrics | 15% or Rs. 35 per sq. mtr., whichever is higher. |
| 47. | 5407 52 | Upholstery fabrics | 15% or Rs. 38 per sq. mtr., whichever is higher |

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| 48. | 5407 52 | Other than upholstery fabrics | 15% or Rs. 23 per sq. mtr., whichever is higher |
| 49. | 5407 53 00 | Upholstery fabrics | 15% or Rs. 50 per sq. mtr., whichever is higher |
| 50. | 5407 53 00 | Other than upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 51. | 5407 61 | Other than upholstery fabrics | 15% |
| 52. | 5407 69 00 | Upholstery fabrics | 15% or Rs. 60 per sq. mtr., whichever is higher |
| 53. | 5407 69 00 | Other than upholstery fabrics | 15% or Rs. 36 per sq. mtr., whichever is higher |
| 54. | 5407 73 00 | Upholstery fabrics | 15% or Rs. 60 per sq. mtr., whichever is higher |
| 55. | 5407 73 00 | Other than upholstery fabrics | 15% or Rs. 36 per sq. mtr., whichever is higher |
| 56. | 5407 74 00 | Upholstery fabrics | 15% or Rs. 38 per sq. mtr., whichever is higher |
| 57. | 5407 74 00 | Other than upholstery fabrics | 15% or Rs. 23 per sq. mtr., whichever is higher |
| 58. | 5407 82 | Upholstery fabrics | 15% or Rs. 42 per sq. mtr., whichever is higher |
| 59. | 5407 82 | Other than upholstery fabrics | 15% or Rs. 25 per sq. mtr., whichever is higher |
| 60. | 5407 83 00 | Upholstery fabrics | 15% or Rs. 67 per sq. mtr., whichever is higher |
| 61. | 5407 83 00 | Other than upholstery fabrics | 15% or Rs. 40 per sq. mtr., whichever is higher |
| 62. | 5407 84 | Upholstery fabrics | 15% or Rs. 38 per sq. mtr., whichever is higher |
| 63. | 5407 84 | Other than upholstery fabrics | 15% or Rs. 23 per sq. mtr., whichever is higher |
| 64. | 5407 92 00 | Upholstery fabrics | 15% or Rs. 67 per sq. mtr., whichever is higher |
| (1) | (2) | (3) | (4) |
| 65. | 5407 92 00 | Other than upholstery fabrics | 15% or Rs. 40 per sq. mtr., whichever is higher |
| 66. | 5407 93 00 | Upholstery fabrics | 15% or Rs. 45 per sq. mtr., whichever is higher |
| 67. | 5407 93 00 | Other than upholstery fabrics | 15% or Rs. 27 per sq. mtr., whichever is higher |
| 68. | 5407 94 00 | Upholstery fabrics | 15% or Rs. 67 per sq. mtr., whichever is higher |
| 69. | 5407 94 00 | Other than upholstery fabrics | 15% or Rs. 40 per sq. mtr., whichever is higher |
| 70. | 5408 22 | Upholstery fabrics | 15% or Rs. 45 per sq. mtr., whichever is higher |
| 71. | 5408 22 | Other than upholstery fabrics | 15% or Rs. 27 per sq. mtr., whichever is higher |
| 72. | 5408 23 00 | Upholstery fabrics | 15% or Rs. 47 per sq. mtr., whichever is higher |
| 73. | 5408 23 00 | Other than upholstery fabrics | 15% or Rs. 28 per sq. mtr., whichever is higher |
| 74. | 5408 24 | Upholstery fabrics | 15% or Rs. 87 per sq. mtr., whichever is higher |
| 75. | 5408 24 | Other than upholstery fabrics | 15% or Rs. 52 per sq. mtr., whichever is higher |
| 76. | 5512 19 | Upholstery fabrics | 15% or Rs. 42 per sq. mtr., whichever is higher |
| 77. | 5512 19 | Other than upholstery fabrics | 15% or Rs. 25 per sq. mtr., whichever is higher |
| 78. | 5512 29 | Upholstery fabrics | 15% or Rs. 47 per sq. mtr., whichever is higher |

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| 79. | 5512 29 | Other than upholstery fabrics | 15% or Rs. 28 per sq. mtr., whichever is higher |
| 80. | 5512 99 | Upholstery fabrics | 15% or Rs. 54 per kg., whichever is higher |
| 81. | 5513 21 00 | Upholstery fabrics | 15% or Rs. 107 per kg., whichever is higher |
| 82. | 5513 23 00 | Upholstery fabrics | 15% or Rs. 125 per kg., whichever is higher |
| 83. | 5513 23 00 | Other than upholstery fabrics | 15% or Rs. 25 per sq. mtr., whichever is higher |
| 84. | 5513 39 00 | Upholstery fabrics | 15% or Rs. 125 per kg., whichever is higher |
| 85. | 5513 39 00 | Other than upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 86. | 5513 41 00 | Upholstery fabrics | 15% or Rs. 25 per sq. mtr., whichever is higher |
| 87. | 5513 41 00 | Other than upholstery fabrics | 15% or Rs. 15 per sq. mtr., whichever is higher |
| 88. | 5514 21 00 | Upholstery fabrics | 15% or Rs. 100 per kg., whichever is higher |
| 89. | 5514 21 00 | Other than upholstery fabrics | 15% or Rs. 30 per sq. mtr., whichever is higher |
| 90. | 5514 22 00 | Upholstery fabrics | 15% or Rs. 100 per kg., whichever is higher |
| 91. | 5514 23 00 | Upholstery fabrics | 15% or Rs. 114 per kg., whichever is higher |
| 92. | 5514 29 00 | Upholstery fabrics | 15% or Rs. 121 per kg., whichever is higher |
| 93. | 5514 31 00 | Upholstery fabrics | 15% or Rs. 64 per sq. mtr., whichever is higher |
| 94. | 5514 31 00 | Other than upholstery fabrics | 15% or Rs. 45 per sq. mtr., whichever is higher |
| 95. | 5514 32 00 | Upholstery fabrics | 15% or Rs. 43 per sq. mtr., whichever is higher |
| (1) | (2) | (3) | (4) |
| 96. | 5514 32 00 | Other than upholstery fabrics | 15% or Rs. 26 per sq. mtr., whichever is higher |
| 97. | 5514 49 00 | Upholstery fabrics | 15% or Rs. 114 per kg., whichever is higher |
| 98. | 5515 21 | Upholstery fabrics | 15% or Rs. 79 per sq. mtr., whichever is higher |
| 99. | 5515 21 | Other than upholstery fabrics | 15% or Rs. 55 per sq. mtr., whichever is higher |
| 100. | 5515 91 | Upholstery fabrics | 15% or Rs. 57 per sq. mtr., whichever is higher |
| 101. | 5515 91 | Other than upholstery fabrics | 15% or Rs. 40 per sq. mtr., whichever is higher |
| 102. | 5516 22 00 or 5516 23 00 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 103. | 5516 22 00 or 5516 23 00 | Other than upholstery fabrics | 15% |
| 104. | 5801 10 | Upholstery fabrics | 15% or Rs. 210 per sq. mtr., whichever is higher |
| 105. | 5801 22 | Upholstery fabrics | 15% or Rs. 75 per sq. mtr., whichever is higher |
| 106. | 5801 22 | Other than upholstery fabrics | 15% or Rs. 70 per sq. mtr., whichever is higher |
| 107. | 5801 23 00 | Upholstery fabrics | 15% or Rs. 80 per sq. mtr., whichever is higher |
| 108. | 5801 25 00 | Upholstery fabrics | 15% or Rs. 120 per sq. mtr., whichever is higher |

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| 109. | 5801 26 00 | Upholstery fabrics | 15% or Rs. 180 per sq. mtr., whichever is higher |
| 110. | 5801 31 00 | Upholstery fabrics | 15% or Rs. 75 per sq. mtr., whichever is higher |
| 111. | 5801 33 00 | Upholstery fabrics | 15% or Rs. 150 per sq. mtr., whichever is higher |
| 112. | 5801 36 | Upholstery fabrics | 15% or Rs. 130 per sq. mtr., whichever is higher |
| 113. | 5801 90 | Upholstery fabrics | 15% or Rs. 35 per sq. mtr., whichever is higher |
| 114. | 5802 30 00 | Upholstery fabrics | 15% or Rs. 150 per kg., whichever is higher |
| 115. | 5802 30 00 | Other than upholstery fabrics | 15% |