

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 130/2000-Customs, dated the 16th October, 2000 [G.S.R. 785 (E), dated the 16th October, 2000], except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading No. or sub-heading No. of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table.

**Table**

S.No.	Chapter or heading No. or sub-heading No.	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	5208.39	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
2.	5208.39	Other than upholstery fabrics	35%
3.	5208.42	Upholstery fabrics	25% or Rs. 37 per sq.mtr., whichever is higher
4.	5208.42	Other than upholstery fabrics	30% or Rs. 22 per sq. mtr., whichever is higher
5.	5208.49	Upholstery fabrics	25% or Rs. 143 per kg., whichever is higher
6.	5208.52	Upholstery fabrics	25% or Rs. 23 per sq. mtr., whichever is higher
7.	5208.52	Other than upholstery fabrics	30% or Rs. 14 per sq. mtr., whichever is higher
8.	5208.53	Upholstery fabrics	25% or Rs. 35 per sq. mtr., whichever is higher
9.	5208.53	Other than upholstery fabrics	30% or Rs. 21 per sq. mtr., whichever is higher

	(2)	(3)	(4)
10.	5208.59	Upholstery fabrics	25% or Rs. 50 per sq. mtr., whichever is higher
11.	5208.59	Other than upholstery fabrics	30% or Rs. 30 per sq. mtr., whichever is higher
12.	5209.31, 5209.32 or 5209.39	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
13.	5209.31, 5209.32 or 5209.39	Other than upholstery fabrics	35%
14.	5209.41	Upholstery fabrics	25% or Rs. 32 per sq. mtr., whichever is higher
15.	5209.41	Other than upholstery fabrics	35% or Rs. 30 per sq. mtr., whichever is higher
16.	5209.43	Upholstery fabrics	25% or Rs. 30 per sq. mtr., whichever is higher
17.	5209.43	Other than upholstery fabrics	35% or Rs. 28 per sq. mtr., whichever is higher
18.	5209.49	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
19.	5209.49	Other than upholstery fabrics	35%
20.	5209.51 or 5209.52	Upholstery fabrics	25% or Rs. 30 per sq. mtr., whichever is higher
21.	5209.51 or 5209.52	Other than upholstery fabrics	30% or Rs. 24 per sq. mtr., whichever is higher
22.	5209.59	Upholstery fabrics	25% or Rs. 38 per sq. mtr., whichever is higher
23.	5209.59	Other than upholstery fabrics	30% or Rs. 30 per sq. mtr., whichever is higher
24.	5210.39	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
25.	5210.39	Other than upholstery fabrics	35%
26.	5210.49	Upholstery fabrics	25% or Rs. 132 per kg., whichever is higher

	(2)	(3)	(4)
27.	5210.51	Upholstery fabrics	25% or Rs. 15 per sq. mtr., whichever is higher
28.	5210.51	Other than upholstery fabrics	30% or Rs. 12 per sq. mtr., whichever is higher
29.	5210.59	Upholstery fabrics	25% or Rs. 15 per sq. mtr., whichever is higher
30.	5210.59	Other than upholstery fabrics	30% or Rs. 12 per sq. mtr., whichever is higher
31.	5211.31, 5211.32 or 5211.39	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
32.	5211.31, 5211.32 or 5211.39	Other than upholstery fabrics	35%
33.	5211.41	Upholstery fabrics	25% or Rs. 44 per sq. mtr., whichever is higher
34.	5211.41	Other than upholstery fabrics	35% or Rs. 35 per sq. mtr., whichever is higher
35.	5211.43	Upholstery fabrics	25% or Rs. 40 per sq. mtr., whichever is higher
36.	5211.43	Other than upholstery fabrics	35% or Rs. 32 per sq. mtr., whichever is higher
37.	5211.49	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
38.	5211.49	Other than upholstery fabrics	35%
39.	5211.51, 5211.52 or 5211.59	Upholstery fabrics	25% or Rs. 18 per sq. mtr., whichever is higher
40.	5211.51, 5211.52 or 5211.59	Other than upholstery fabrics	30% or Rs. 12 per sq. mtr., whichever is higher
41.	5407.42	Upholstery fabrics	25% or Rs. 60 per sq. mtr., whichever is higher
42.	5407.42	Other than upholstery fabrics	30% or Rs. 36 per sq. mtr., whichever is higher
43.	5407.43	Upholstery fabrics	25% or Rs. 67 per sq. mtr., whichever is higher

	(2)	(3)	(4)
44.	5407.43	Other than upholstery fabrics	30% or Rs. 40 per sq. mtr., whichever is higher
45.	5407.44	Upholstery fabrics	25% or Rs. 58 per sq. mtr., whichever is higher
46.	5407.44	Other than upholstery fabrics	30% or Rs. 35 per sq. mtr., whichever is higher.
47.	5407.52	Upholstery fabrics	25% or Rs. 38 per sq. mtr., whichever is higher
48.	5407.52	Other than upholstery fabrics	30% or Rs. 23 per sq. mtr., whichever is higher
49.	5407.53	Upholstery fabrics	25% or Rs. 50 per sq. mtr., whichever is higher
50.	5407.53	Other than upholstery fabrics	30% or Rs. 30 per sq. mtr., whichever is higher
51.	5407.61	Other than upholstery fabrics	25%
52.	5407.69	Upholstery fabrics	25% or Rs. 60 per sq. mtr., whichever is higher
53.	5407.69	Other than upholstery fabrics	30% or Rs. 36 per sq. mtr., whichever is higher
54.	5407.73	Upholstery fabrics	25% or Rs. 60 per sq. mtr., whichever is higher
55.	5407.73	Other than upholstery fabrics	30% or Rs. 36 per sq. mtr., whichever is higher
56.	5407.74	Upholstery fabrics	25% or Rs. 38 per sq. mtr., whichever is higher
57.	5407.74	Other than upholstery fabrics	30% or Rs. 23 per sq. mtr., whichever is higher
58.	5407.82	Upholstery fabrics	25% or Rs. 42 per sq. mtr., whichever is higher
59.	5407.82	Other than upholstery fabrics	30% or Rs. 25 per sq. mtr., whichever is higher
60.	5407.83	Upholstery fabrics	25% or Rs. 67 per sq. mtr., whichever is higher
61.	5407.83	Other than upholstery fabrics	30% or Rs. 40 per sq. mtr., whichever is higher
62.	5407.84	Upholstery fabrics	25% or Rs. 38 per sq. mtr., whichever is higher

	(2)	(3)	(4)
63.	5407.84	Other than upholstery fabrics	30% or Rs. 23 per sq. mtr., whichever is higher
64.	5407.92	Upholstery fabrics	25% or Rs. 67 per sq. mtr., whichever is higher
65.	5407.92	Other than upholstery fabrics	30% or Rs. 40 per sq. mtr., whichever is higher
66.	5407.93	Upholstery fabrics	25% or Rs. 45 per sq. mtr., whichever is higher
67.	5407.93	Other than upholstery fabrics	30% or Rs. 27 per sq. mtr., whichever is higher
68.	5407.94	Upholstery fabrics	25% or Rs. 67 per sq. mtr., whichever is higher
69.	5407.94	Other than upholstery fabrics	30% or Rs. 40 per sq. mtr., whichever is higher
70.	5408.22	Upholstery fabrics	25% or Rs. 45 per sq. mtr., whichever is higher
71.	5408.22	Other than upholstery fabrics	30% or Rs. 27 per sq. mtr., whichever is higher
72.	5408.23	Upholstery fabrics	25% or Rs. 47 per sq. mtr., whichever is higher
73.	5408.23	Other than upholstery fabrics	30% or Rs. 28 per sq. mtr., whichever is higher
74.	5408.24	Upholstery fabrics	25% or Rs. 87 per sq. mtr., whichever is higher
75.	5408.24	Other than upholstery fabrics	30% or Rs. 52 per sq. mtr., whichever is higher
76.	5512.19	Upholstery fabrics	25% or Rs. 42 per sq. mtr., whichever is higher
77.	5512.19	Other than upholstery fabrics	30% or Rs. 25 per sq. mtr., whichever is higher
78.	5512.29	Upholstery fabrics	25% or Rs. 47 per sq. mtr., whichever is higher
79.	5512.29	Other than upholstery fabrics	30% or Rs. 28 per sq. mtr., whichever is higher
80.	5512.99	Upholstery fabrics	25% or Rs. 54 per kg., whichever is higher
81.	5513.21	Upholstery fabrics	25% or Rs. 107 per kg., whichever is higher

	(2)	(3)	(4)
82.	5513.23	Upholstery fabrics	25% or Rs. 125 per kg., whichever is higher
83.	5513.23	Other than upholstery fabrics	35% or Rs. 25 per sq. mtr., whichever is higher
84.	5513.39	Upholstery fabrics	25% or Rs. 125 per kg., whichever is higher
85.	5513.39	Other than upholstery fabrics	35% or Rs. 30 per sq. mtr., whichever is higher
86.	5513.41	Upholstery fabrics	25% or Rs. 25 per sq. mtr., whichever is higher
87.	5513.41	Other than upholstery fabrics	30% or Rs. 15 per sq. mtr., whichever is higher
88.	5514.21	Upholstery fabrics	25% or Rs. 100 per kg., whichever is higher
89.	5514.21	Other than upholstery fabrics	35% or Rs. 30 per sq. mtr., whichever is higher
90.	5514.22	Upholstery fabrics	25% or Rs. 100 per kg., whichever is higher
91.	5514.23	Upholstery fabrics	25% or Rs. 114 per kg., whichever is higher
92.	5514.29	Upholstery fabrics	25% or Rs. 121 per kg., whichever is higher
93.	5514.31	Upholstery fabrics	25% or Rs. 64 per sq. mtr., whichever is higher
94.	5514.31	Other than upholstery fabrics	35% or Rs. 45 per sq. mtr., whichever is higher
95.	5514.32	Upholstery fabrics	25% or Rs. 43 per sq. mtr., whichever is higher
96.	5514.32	Other than upholstery fabrics	30% or Rs. 26 per sq. mtr., whichever is higher
97.	5514.49	Upholstery fabrics	25% or Rs. 114 per kg., whichever is higher
98.	5515.21	Upholstery fabrics	25% or Rs. 79 per sq. mtr., whichever is higher
99.	5515.21	Other than upholstery fabrics	35% or Rs. 55 per sq. mtr., whichever is higher
100.	5515.91	Upholstery fabrics	25% or Rs. 57 per sq. mtr., whichever is higher

	(2)	(3)	(4)
101.	5515.91	Other than upholstery fabrics	35% or Rs. 40 per sq. mtr., whichever is higher
102.	5516.22 or 5516.23	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher
103.	5516.22 or 5516.23	Other than upholstery fabrics	35%
104.	5801.10	Upholstery fabrics	25% or Rs. 210 per sq. mtr., whichever is higher
105.	5801.22	Upholstery fabrics	25% or Rs. 75 per sq. mtr., whichever is higher
106.	5801.22	Other than upholstery fabrics	35% or Rs. 70 per sq. mtr., whichever is higher
107.	5801.23	Upholstery fabrics	25% or Rs. 80 per sq. mtr., whichever is higher
108.	5801.25	Upholstery fabrics	25% or Rs. 120 per sq. mtr., whichever is higher
109.	5801.26	Upholstery fabrics	25% or Rs. 180 per sq. mtr., whichever is higher
110.	5801.31	Upholstery fabrics	25% or Rs. 75 per sq. mtr., whichever is higher
111.	5801.33	Upholstery fabrics	25% or Rs. 150 per sq. mtr., whichever is higher
112.	5801.36	Upholstery fabrics	25% or Rs. 130 per sq. mtr., whichever is higher
113.	5801.90	Upholstery fabrics	25% or Rs. 35 per sq. mtr., whichever is higher
114.	5802.30	Upholstery fabrics	25% or Rs. 150 per kg., whichever is higher

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	(2)	(3)	(4)
115.	5802.30	Other than upholstery fabrics	35%

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*Explanation.-* For the purposes of this notification, \_

- (1) “upholstery fabrics” means material used on furniture or used to cover walls, as curtains or wall hangings and includes fabric coverings and treatments in automobiles, airplanes or railroad passenger cars.
- (2) the rate specified in column (4) of the Table above is *ad valorem* rate unless otherwise specified therein.

(T.R.Rustagi)  
Joint Secretary to the Government of India

F.No. 334/1/2001-TRU.