

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.17/2004-Customs, dated the 12<sup>th</sup> January 2004, which was published in the Gazette of India, Extraordinary vide number G.S.R. 38 (E), dated the 12<sup>th</sup> January 2004, the Central Government, on 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, sub-heading or tariff item 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 or sub-heading or tariff item	Description of goods	Rate
(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

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

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

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

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%

*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.

[F.No. 334/1/2005-TRU]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India