

# Changes in the GST Rates on Fabrics, Cotton, Footwear as per Notification No 14/2021 dtd 18.11.2021

INSERTED IN SCHEDULE 2- TAX RATE 6%, SUBSTITUTED			OMMITTED FROM SCHEDULE 1- TAX RATE 2.50%		
Sch 3			Sch 2		
Serial No	HSN	Description	Serial No	HSN	Description
"132AA	5007	Woven fabrics of silk or of silk waste.	203	5007	Woven fabrics of silk or of silk waste
132AB	5111	Woven fabrics of carded wool or of carded fine animal hair.	207	5111 to 5113	Woven fabrics of wool or of animal hair
132AC	5112	Woven fabrics of combed wool or of combed fine animal hair.			
132AD	5113	Woven fabrics of coarse animal hair or of horse hair.			
132AE	5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m <sup>2</sup> .	211	5208 to 5212	Woven fabrics of cotton
132AF	5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m <sup>2</sup> .			
132AG	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 200g/m <sup>2</sup> .			
132AH	5211	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m <sup>2</sup> .			
132AI	5212	Other woven fabrics of cotton.			
132AJ	5309	Woven fabrics of flax.	216	5309 to 5311	Woven fabrics of other vegetable textile fibres, paper yarn
132AK	5310	Woven fabrics of jute or of other textile bast fibres of heading 5303.			
132AL	5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. ";			
<del>132A</del>	<del>5401</del>	<del>Sewing thread of manmade filaments, whether or not put up for retail sale"</del>			
<del>132B</del>	<del>5402, 5403, 5404, 5405, 5406</del>	<del>Synthetic or artificial filament yarns"</del>			
"132BA	5401	Sewing thread of man-made filaments, whether or not put up for retail sale.			
132BB	5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
132BC	5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
132BD	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.			
132BE	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.			
132BF	5406	Man-made filament yarn (other than sewing thread), put up for retail sale.			
132BG	5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	217	5407, 5408	Woven fabrics of manmade textile materials
132BH	5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405. ";			
<del>"132C</del>	<del>5508</del>	<del>Sewing thread of manmade staple fibres"</del>			
"132CA	5501	Synthetic filament tow.			
132CB	5502	Artificial filament tow			
132CC	5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
132CD	5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
132CE	5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
132CF	5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
132CG	5507	Artificial staple fibres, carded, combed or otherwise processed for spinning.			
132CH	5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
132CI	5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
132CJ	5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			

# Changes in the GST Rates on Fabrics, Cotton, Footwear as per Notification No 14/2021 dtd 18.11.2021

INSERTED IN SCHEDULE 2- TAX RATE 6%, SUBSTITUTED			OMMITTED FROM SCHEDULE 1- TAX RATE 2.50%		
Sch 3			Sch 2		
Serial No	HSN	Description	Serial No	HSN	Description
132CK	5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
132CL	5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	218	5512 to 5516	Woven fabrics of manmade staple fibres
132CM	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 170 g/m <sup>2</sup> .			
132CN	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/m <sup>2</sup> .			
132CO	5515	Other woven fabrics of synthetic staple fibres.			
132CP	5516	Woven fabrics of artificial staple fibres.”;			
<del>“132D</del>	<del>5509,- 5510,- 5511</del>	<del>Yarn of manmade staple fibres.”</del>			
<del>139</del>	<del>5607</del>	<del>Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.”[other than jute twine, coir cordage or ropes]”</del>	218B	5607	Jute twine, coir cordage or ropes
139	5607	“Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated or sheathed with rubber or plastics			
“139A	5608	Knotted netting of twine, cordage or rope; made up of fishing nets and other made up nets, of textile materials.”;	218C	5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials
“146A	5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.”;	53[219A	5801	271[all goods]]
“151A	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).”;	135[219A A	5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)]
<del>154</del>	<del>5808</del>	<del>Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall</del>	219B	5808	Saree fall]
154	5808	“Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles			
<del>155</del>	<del>5809</del>	<del>Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included; such as Zari borders [other than Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]”</del>	220	5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, 22 [salma], dabka, chumki, 23 [gota, sitara ], naqsi, kora, glass beads, badla, 24[gizai]
155	5809	“Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included			
<del>156</del>	<del>5810</del>	<del>Embroidery in the piece, in strips or in motifs, Embroidered badges, motifs and the like [other than Embroidery or zari articles, that is to say, - imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal</del>			
156	5810	“Embroidery in the piece, in strips or in motifs			
<del>168</del>	<del>5911</del>	<del>this Chapter</del>			
168	5911	Chapter 59			
“168A	6001	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted.	221	60	Knitted or crocheted fabrics [All goods]
168B	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.			
168C	6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002.			
168D	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.			
168E	6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.			
168F	6006	Other knitted or crocheted fabrics.”;			

# Changes in the GST Rates on Fabrics, Cotton, Footwear as per Notification No 14/2021 dtd 18.11.2021

INSERTED IN SCHEDULE 2- TAX RATE 6%, SUBSTITUTED			OMMITTED FROM SCHEDULE 1- TAX RATE 2.50%		
Sch 3			Sch 2		
Serial No	HSN	Description	Serial No	HSN	Description
169	61	"Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding ₹ 1000 per piece"	222	272[61 or 6501 or 6505]	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding ₹ 1000 per piece]
169	61	"Articles of apparel and clothing accessories, knitted or crocheted."			
170	62	"Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding ₹ 1000 per piece"	223	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding ₹ 1000 per piece
170	62	"Articles of apparel and clothing accessories, not knitted or crocheted."			
171	<del>161[63] [other than 6309]</del>	<del>Other made up textile articles, sets of sale value exceeding ₹ 1000 per piece [other than Worn clothing and other worn articles; rags]"</del>			
171A1	6301	Blankets and travelling rugs.	224	355[63 [other than 6305 32 00, 6305 33 00, 6309]]	Other made up textile articles, sets, of sale value not exceeding ₹ 1000 per piece]
171A2	6302	Bed linen, table linen, toilet linen and kitchen linen.			
171A3	6303	Curtains (including drapes) and interior blinds; curtain or bed valances.			
171A4	6304	Other furnishing articles, excluding those of heading 9404.			
171A5	6305	Sacks and bags, of a kind used for the packing of goods.			
171A6	6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
171A7	6307	Other made up articles, including dress patterns.			
171A8	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.	135[224A	246[630 9 or 6310]	Worn clothing and other worn articles; rags]
171A9	6309	Worn clothing and other worn articles.			
171A10	6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
171A11	64	Footwear of sale value not exceeding ₹ 1000 per pair."	225	64	319[Footwear of sale value not exceeding ₹ 1000 per pair]"