

GST Rate Schedule for Textiles [As per discussions in the GST Council Meeting held on 3rd June, 2017]

Sl. No.	Chapter	GST Rate(s)			
		0%	5%	12%	18%
1	50 (Silk)	1. Silkworm laying, cocoon [5001] 2. Raw silk [5002] 3. Silk waste [5003]	1. Silk yarn [5004, 5005, 5006] 2. Woven fabrics of silk or silk waste [5007]		
2	51 (Wool, fine or coarse animal hair; horse hair yarn and woven hair yarn and woven fabric)	1. Wool, not carded or combed [5101] 2. Fine or coarse animal hair, not carded or combed [5102] 3. Waste of wool or of fine or coarse animal hair [5103]	1. Garnetted stock of wool or of fine or coarse animal hair, hoddy wool [5104] 2. Wool and fine or coarse animal hair, carded or combed [5105] 3. Yarn of wool or of animal hair [5106, 5107, 5108, 5109, 5110] 4. Fabrics of wool or of animal hair [5111, 5112, 5113]		
3	52 (Cotton)	1. Gandhi Topi 2. Khadi yarn	1. Cotton [5201, 5203] 2. Cotton waste [5202] 3. Cotton sewing thread [5204] 4. Cotton yarn, other than khadi yarn [5205, 5206, 5207] 5. Cotton fabrics [5208, 5209, 5210, 5211, 5212]		

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4	53 (Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns)	1. Coconut, coir fibre [5305]2. Jute fibres, raw or processed but not spun [5303]	1. All other vegetable fibres and yarns such as flax, true hemp, paper yarn, etc. [5301, 5302, 5303, 5305, 5306, 5307, 5308]2. Fabrics of other vegetable textile fibres, paper yarn [5309, 5310,5311]		
5	54 (Man-made filaments; strip the like of man-made textile materials)		1. Fabrics of manmade textile materials [5407, 5408]		1. Synthetic filament yarn such as nylon, polyester, acrylic, etc. [5402, 5404, 5406] 2. Artificial filament yarn such as viscose rayon, Cuprammonium, etc. [5403, 5405, 5406] 3. Sewing thread of manmade filaments [5401]
6	55 (Manmade staple fibres)		1. Fabrics of manmade staple fibres [5512, 5513, 5514, 5515,5516]		1. Synthetic or artificial filament tow [5501, 5502] 2. Synthetic or artificial staple fibres [5503, 5504, 5506, 5507] 3. Waste of manmade fibres [5505] 4. Sewing thread of manmade staple fibres [5508]5. Yarn of

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					manmade staple fibres [5509, 5510, 5511]
7	56 (Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof)			<p>All goods</p> <p>1. 5601 Wadding of textile materials and articles thereof; such as Absorbent cotton wool.</p> <p>2. 5602 Felt, whether or not impregnated, coated, covered or laminated.</p> <p>3. 5603 Nonwovens, whether or not impregnated, coated, covered or laminated.</p> <p>4. 5604 Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics.</p> <p>5. 5605 Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal; such as Real zari thread (gold) and silver thread, combined with textile thread), Imitation zari thread.</p> <p>6. 5606 Gimped yarn, and strip</p>	

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				<p>and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loopwale-yarn.</p> <p>7. 5607 Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or heathed with rubber or plastics.</p> <p>8. 5608 Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials</p> <p>9. 5609 Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included.]</p>	

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8	57 (Carpets and other textile floor coverings)			<p>All goods</p> <p>1. 5701 Carpets and other textile floor coverings, knotted, whether or not made up.</p> <p>2. 5702 Carpets and other textile floor overings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.</p> <p>3. 5703 Carpets and other textile floor coverings, tufted, whether or not made up.</p> <p>4. 5704 Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.</p> <p>5. 5705 Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats, where cotton predominates by weight, of Handloom, Cotton Rugs of handloom.]</p>	

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9	58 (Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery)		1. Embroidery or zari articles, that is to say,- imi, zari, kasab, saima, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal, [5809, 5810]	<p>All goods not specified elsewhere</p> <p>1. 5801 Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806.</p> <p>2. 5802 Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703.</p> <p>3. 5803 Gauze, other than narrow fabrics of heading 5806.</p> <p>4. 5804 Tullies and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 6002 to 6006.</p> <p>5. 5805 Handwoven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.</p> <p>6. 5806 Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).</p> <p>7. 5807 Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.</p>	

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				<p>8. 5808 Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.</p> <p>9. 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; 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].</p> <p>10. 5810 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, abka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]</p> <p>11. 5811 Quilted textile products in the piece, composed of one or more layers of textilematerials assembled with padding by stitching or otherwise, other than embroidery of heading 5810.</p>	

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10	59 (Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use)		<p>All goods</p> <p>1. 5901 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.</p> <p>2. 5902 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.</p> <p>3. 5903 Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902.</p> <p>4. 5904 Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.</p> <p>5. 5905 Textilewall coverings.</p> <p>6. 5906 Rubberisedtextile fabrics, other than those of heading 5902.</p> <p>7. 5907 Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like.</p> <p>8. 5908 Textile wicks, woven, plaited or knitted , for lamps, stoves, ighters, candles or the like;</p>		

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			<p>incandescent gas mantles and tubularknitted gas mantle fabric therefor, whether or not impregnated.</p> <p>9. 5909 Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials.</p> <p>10. 5910 Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with lastics, or reinforced with metal or other material.</p> <p>11. 5911 Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, hether or not impregnated or coated, of a kind commonly used in other machines,</p>		

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			Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles.		
11	60 (Knitted or crocheted fabrics)		1. All goods		
12	61 (Articles of apparel and clothing accessories, knitted or crocheted)		2. All goods of sale value not exceeding Rs. 1000 per piece	1. All goods of sale value exceeding Rs. 1000 per piece	
13	62 (Articles of apparel and clothing accessories, not knitted or crocheted)		3. All goods of sale value not exceeding Rs. 1000 per piece	2. All goods of sale value exceeding Rs. 1000 per piece	
14	63 (Other made up textile articles, sets, worn clothing and worn textile articles;	1. Indian National Flag	All goods of sale value not exceeding Rs. 1000 perpiece 1. 6301 Blankets and travelling rugs. 2. 6302.10 Bed linen, Knitted or crocheted, Toilet linen and itchen	All goods of sale value exceeding Rs. 1000 perpiece 1. 6301 Blankets and travelling rugs. 2. 6302.10 Bed linen, Knitted or	

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	rag)		<p>linen, of terry towelling or similar terry fabrics.</p> <p>3. 6303 Curtains (including drapes) and interior blinds; curtain or bed valances.</p> <p>4. 6304 Other furnishing articles, excluding those of heading 9404; such as Bedspreads, Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers</p> <p>5. 6305 Sacks and bags, of a kind used for the packing of goods.</p> <p>6. 6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</p> <p>7. 6307 Other made up articles, including dress patterns; such as Floor-cloths, dishcloths, dusters and similar cleaning cloths, Life-jackets and Lifebelts, 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.</p> <p>8. 6309 Worn clothing and other worn articles.</p> <p>9. 6310 Used or new rags, scrap</p>	<p>crocheted, Toilet linen and itchen linen, of terry towelling or similar terry fabrics.</p> <p>3. 6303 Curtains (including drapes) and interior blinds; curtain or bed valances.</p> <p>4. 6304 Other furnishing articles, excluding those of heading 9404; such as Bedspreads, Counterpanes, Napkins, Pillow case and pillow slip, Table cloth and table cover, Towels, other than terry towel, Mosquito nets, Cushion covers</p> <p>5. 6305 Sacks and bags, of a kind used for the packing of goods.</p> <p>6. 6306 Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.</p> <p>7. 6307 Other made up articles, including dress patterns; such as Floor-cloths, dishcloths, dusters and similar cleaning cloths, Life-jackets and Lifebelts, 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.</p>	

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			twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	8. 6309 Worn clothing and other worn articles. 9. 6310 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
Decisions in regard to Services taken by the GST Council in the 16th meeting held on 11th of June 2017					
15	Job Work	In the schedule of GST Rates for Services as approved by the GST Council, after S.No. 13, the following shall be inserted – 13A Services by way of job work in relation to – a) Textile yarns (other than man-made fibre/filament) & textile fabrics (GST rate 5% with Full ITC)			