

# GST NOTIFIED AMENDMENTS AND CLARIFICATIONS

19<sup>th</sup> November, 2021



Taxmaven Solutions Pvt. Ltd.

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**RATE CHANGES FOR TEXTILE AND TEXTILE PRODUCTS WITH EFFECT FROM 1<sup>ST</sup> JAN 2022**

HSN	Description	Old rate	New rate
5004 to 5006	Silk yarn	5%	5%
5007	Woven fabrics of silk or of silk waste	5%	12%
5101	Wool, not carded or combed	Nil	Nil
5102	Fine or coarse animal hair, not carded or combed	Nil	Nil
5103	Waste of wool or of fine or coarse animal hair	Nil	Nil
5104	Garneted stock of wool or of fine or coarse animal hair, shoddy wool	5%	5%
5105	Wool and fine or coarse animal hair, carded or combed	5%	5%
5106 to 5110	Yarn of wool or of animal hair	5%	5%
5111	Woven fabrics of carded wool or of carded fine animal hair.	5%	12%
5112	Woven fabrics of combed wool or of combed fine animal hair.	5%	12%
5113	Woven fabrics of coarse animal hair or of horse hair.	5%	12%
5201 to 5203	Cotton and Cotton waste	5%	5%
5204	Cotton sewing thread, whether or not put up for retail sale	5%	5%
5205 to 5207	Cotton yarn [other than khadi yarn]	5%	5%
5208	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200g/m2.	5%	12%
5209	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200g/m2	5%	12%
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/m2.	5%	12%
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/m2.	5%	12%
5212	Other woven fabrics of cotton	5%	12%
52	Gandhi Topi	Nil	Nil
52	Khadi yarn	Nil	Nil
5301	All goods i.e. flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)	5%	5%
5302	True hemp (Cannabis sativa L), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garneted stock)	5%	5%
5303	Jute fibres, raw or processed but not spun	Nil	Nil
5303	All goods i.e. textile bast fibres [other than jute fibres, raw or processed but not spun]; tow and waste of these fibres (including yarn waste and garneted stock)	5%	5%

HSN	Description	Old rate	New rate
5305	Coconut, coir fibre	Nil	Nil
5305 to 5308	All goods [other than coconut coir fibre] including yarn of flax, jute, other textile bast fibres, other vegetable textile fibres; paper yarn, including coir pith compost put up in unit container and bearing a brand name	5%	5%
5309	Woven fabrics of flax.	5%	12%
5310	Woven fabrics of jute or of other textile bast fibres of heading 5303.	5%	12%
5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	5%	12%
53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]	Nil	Nil
5401	Sewing thread of manmade filaments, whether or not put up for retail sale	12%	12%
5402	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	12% / 18%	12%
5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	12% / 18%	12%
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.	12% / 18%	12%
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.	12% / 18%	12%
5406	Man-made filament yarn (other than sewing thread), put up for retail sale.	12% / 18%	12%
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404.	5%	12%
5408	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 5405	5%	12%
5501	Synthetic filament tow.	18%	12%
5502	Artificial filament tow	18%	12%

HSN	Description	Old rate	New rate
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	18%	12%
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning	18%	12%
5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	18%	12%
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	18%	12%
5507	Artificial staple fibres, carded, combed or otherwise processed for spinning	18%	12%
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale	12%	12%
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale	12%	12%
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	12%	12%
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale	12%	12%
5512	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	5%	12%
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> .	5%	12%
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>	5%	12%
5515	Other woven fabrics of synthetic staple fibres	5%	12%
5516	Woven fabrics of artificial staple fibres	5%	12%
50 to 55	Khadi fabric, sold through Khadi and Village Industries	Nil	Nil
56012200	Cigarette Filter rods	18%	18%
5601	Wadding of textile materials and articles thereof; such as Absorbent cotton wool [except cigarette filter rods]	12%	12%
5602	Felt, whether or not impregnated, coated, covered or laminated	12%	12%
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	12%	12%
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	12%	12%
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	12%	12%

HSN	Description	Old rate	New rate
5605 00 10	Real zari thread (gold) and silver thread, combined with textile thread	5%	5%
5606	Gimped yarn, and strip 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); loop wale-yarn	12%	12%
5607	Jute twine, coir cordage or ropes	5%	12%
5607	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]	12%	12%
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials	5%	12%
5609	Products of coir	5%	5%
5609	Articles of yarn, strip or the like of heading 5404 or 5405, twine, cordage, rope or cables, not elsewhere specified or included [other than products of coir]	12%	12%
5701	Carpets and other textile floor coverings, knotted, whether or not made up	12%	12%
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanic" and similar hand-woven rugs	12%	12%
5703	Carpets and other textile floor coverings, tufted, whether or not made up	12%	12%
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up	12%	12%
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 [except the items covered in 219 in Schedule I]	12%	12%
5702, 5703, 5705	Coir mats, matting, floor covering and handloom durries	5%	5%
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806	5%	12%
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703	12%	12%
5803	Gauze, other than narrow fabrics of heading 5806	12%	12%
5804	Tulles 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	12%	12%

HSN	Description	Old rate	New rate
5805	Hand-woven 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	12%	12%
5806	Narrow woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	5%	12%
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered	12%	12%
5808	Saree fall	5%	12%
5808	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)	12%	12%
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]	12%	12%
5809, 5810	Embroidery or zari articles, that is to say,- imi, zari, kasab, salma, dabka, chumki, gota, sitara, naqsi, kora, glass beads, badla, gizai	5%	12%
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, dabka, chumki, gota sitara, naqsi, kora, glass beads, badla, glzal]	12%	12%
5811	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810	12%	12%
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	12%	12%
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	12%	12%
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	12%	12%
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	12%	12%
5905	Textile wall coverings	12%	12%
5906	Rubberised textile fabrics, other than those of heading 5902	12%	12%

HSN	Description	Old rate	New rate
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	12%	12%
5908	Textile wicks, woven, plaited or knitted , for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	12%	12%
5909	Textile hose piping and similar textile tubing, with or without lining, armour or accessories of other materials	12%	12%
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	12%	12%
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, whether or not impregnated or coated, of a kind commonly used in other machines, 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	12%	12%
6001	Pile fabrics, including —long pilel fabrics and terry fabrics, knitted or crocheted	5%	12%
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	5%	12%
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 6001 or 6002	5%	12%
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	5%	12%
6005	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004.	5%	12%
6006	Other knitted or crocheted fabrics	5%	12%

HSN	Description	Old rate	New rate
61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	5%	12%
61	Articles of apparel and clothing accessories, knitted or crocheted, of sale value exceeding Rs. 1000 per piece	12%	12%
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs. 1000 per piece	5%	12%
62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding Rs. 1000 per piece	12%	12%
6301	Blankets and travelling rugs exceeding Rs. 1000 per piece	12%	12%
6301	Blankets and travelling rugs not exceeding Rs. 1000 per piece	5%	12%
6302	Bed linen, table linen, toilet linen and kitchen linen exceeding Rs. 1000 per piece	12%	12%
6302	Bed linen, table linen, toilet linen and kitchen linen not exceeding Rs. 1000 per piece	5%	12%
6303	Curtains (including drapes) and interior blinds; curtain or bed valances exceeding Rs. 1000 per piece	12%	12%
6303	Curtains (including drapes) and interior blinds; curtain or bed valances not exceeding Rs. 1000 per piece	5%	12%
6304	Other furnishing articles, excluding those of heading 9404 exceeding Rs. 1000 per piece	12%	12%
6304	Other furnishing articles, excluding those of heading 9404 not exceeding Rs. 1000 per piece	5%	12%
6305	Sacks and bags, of a kind used for the packing of goods exceeding Rs. 1000 per piece	12%	12%
6305	Sacks and bags, of a kind used for the packing of goods not exceeding Rs. 1000 per piece	5%	12%
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods exceeding Rs. 1000 per piece	12%	12%
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods not exceeding Rs. 1000 per piece	5%	12%
6307	Other made up articles, including dress patterns exceeding Rs. 1000 per piece	12%	12%
6307	Other made up articles, including dress patterns not exceeding Rs. 1000 per piece	5%	12%
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 exceeding Rs. 1000 per piece	12%	12%



HSN	Description	Old rate	New rate
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 not exceeding Rs. 1000 per piece	5%	12%
6309	Worn clothing and other worn articles; rags	5%	12%
6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials exceeding Rs. 1000 per piece	12%	12%
6310	Used or new rags, scrap, twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials not exceeding Rs. 1000 per piece	5%	12%

*(Notification no. 14/CT (rate) dated 18<sup>th</sup> November 2021)*

*(Notification no. 14/IT (rate) dated 18<sup>th</sup> November 2021)*

#### **RATE CHANGES ON PROCESSING OR JOB WORK ON TEXTILE PRODUCTS W.E.F 1<sup>ST</sup> JAN 2022**

HSN	Description	Old Rate	New Rate
9988	Job Work by way of Dyeing and Printing of Textile and Textile Products for registered principal	5%	12%
9988	Tailoring Services	5%	5%
9988	All other processes by way of Job work of Textile and Textile Products for registered principal	5%	5%
9988	Other processing for unregistered principal	18%	18%

*(Notification no. 15/CT (rate) dated 18<sup>th</sup> November 2021)*

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