

Regulatory Alert

January 10, 2022

Production Linked Incentive Scheme for Textiles

The Ministry of Textiles (MoT), Government of India had notified¹ the Production Linked Incentive Scheme for Textiles (“the Scheme”) in September 2021 with an objective to promote the production of MMF Apparel & Fabrics and Technical Textiles. The Scheme aims to enable the textiles industry to achieve size and scale, to become competitive and create greater employment opportunities.

Towards operationalizing the Scheme, the MoT initially released the draft guidelines² for industry comments. The MoT has recently issued final guidelines³ providing detailed framework to avail benefit under the Scheme. This update is an insight on the key features of the Scheme, including vital guidelines.

Background

- The Scheme has been introduced with a budgetary outlay of ₹ 10,683 crores and provides incentives for 5 years starting from Financial Year (FY) 2024-25 to 2028-29.
- The Scheme incentivizes three categories of textile products (‘notified products’), viz.:
 - MMF Apparel (Detailed list in Annexure I)
 - MMF Fabrics (Detailed list in Annexure II)
 - Ten segments of Technical Textiles products (Detailed list in Annexure III)

¹ Notification F. No. 12015/03/2020-IT dated September 24, 2021

² F. No. 12015/03/2020-IT released in October, 2021

³ F. No. 12015/03/2020-IT dated December 28, 2021



Certain products which are yet to be notified are marked as such within the Annexures.

- The Scheme is divided into two categories based on requirements such as minimum capital investment, minimum turnover and receipt of incentive.
- It provides for a gestation period of 2 years (FY 2022-23 to 2023-2024) and recognizes the incremental sales from FY 2024-25.
- Incentive for a FY gets paid in the next FY. Thus, the incentive under the Scheme shall be granted from FY 2025-26 to 2029-30.
- The Scheme will be implemented with the assistance of a Project Management Agency (PMA) appointed by MoT.
- The selection of the applicants will be finalized by the Selection Committee set up under the Scheme which comprises of various members of MoT, representatives of NITI Aayog and DPIIT, Member Secretary of Trade Advisor and Member from the office of the Economic Advisor.

Eligibility and Incentives

- For participation in the Scheme, the Applicant is required to form a separate company under the Companies Act, 2013, before commencement of investment under the Scheme.
- The new company is required to fulfil investment and turnover threshold to be entitled to benefit under the Scheme.
- The thresholds and incentives under both parts of the Scheme are as follows:

Particulars	Scheme Part I		Scheme Part II	
	Minimum Investment#	Incentive	Minimum Investment#	Incentive
Minimum Investment#	₹ 300 Crores		₹ 100 Crores	
Minimum Turnover to manufacture Notified Products	₹ 600 Crores in FY 2024-25 (After two year gestation period)		₹ 200 Crores in FY 2024-25 (After two year gestation period)	
Incentive##	Minimum Turnover (In Cr)	Incentive	Minimum Turnover (In Cr)	Incentive
FY 2024-25 (Y1)	600	15%*	200	11%
FY 2025-26 (Y2)	750	14%**	250	10%
FY 2026-27 (Y3)	937.5	13%**	312.5	9%
FY 2027-28 (Y4)	1171.87	12%**	390.63	8%
FY 2028-29 (Y5)	1464.84	11%**	488.2	7%

Investment:

- Includes amounts spent on Plant, Machinery, Equipment and Civil Works (excluding cost of land and administrative building)
- Second hand / used / refurbished plant and machinery, equipment or utilities shall not be considered for threshold investment



- Such amounts must be incurred on or after notification of the Scheme i.e., September 24, 2021 and before the end of FY 2023-24. However, any investment made in anticipation of the Scheme shall also be considered subject to approval of the selection committee
- The date of capitalization in the audited financial statements will be considered as the date of investment for the purpose of the Scheme

Incentive:

- Incentive in Y1 is subject to achieving minimum turnover
- From Y2 onwards, incentive is subject to achieving additional turnover of 25% over immediately preceding year's turnover
- Upper cap for incentive computation:
 - Y1: 220% of the investment made
 - Y2 onwards: 135% of incremental turnover over the preceding year
- If any selected applicant fails to achieve the required turnover target in any of the years, they will not get the incentive for that year only. However, the incentive can still be received for subsequent years on achieving the specified turnover target.

General Conditions under the Scheme

- The Scheme requires a minimum value addition of 60% in integrated fibre/yarn to fabric/garment/technical textiles. This requirement has been pegged at 30% for independent fabric processing houses.
- For the purposes of calculating turnover, notified products removed from factory under GST invoices at 8-digit HSN code shall be considered. Furthermore, only sales for which the remittances are realized through normal banking channels will be considered.
- Turnover achieved from trading or outsourced job work will not be counted. Also, turnover of goods manufactured by another manufacturer or unit of the same group company shall be ineligible.
- The Scheme allows more than one company of a Group to apply separately. If more than one application from the same Group is selected, a choice would be given to pick any one applicant to proceed with the Scheme. Hence, only one company from a Group will be allowed to seek benefit under the Scheme.
- In case of foreign investment in the participating company, norms specified under the Consolidated FDI Policy of 2020 must be met.
- Applicant will be required to conform to BIS / Other International standards for the goods manufactured and each product must carry 'Made in India' tag.
- Applicant will be required to maintain separate account for eligible and in-eligible products. Further, the Applicant shall also maintain consumption and inventory register for inputs and use of raw materials for manufacturing notified products. The records shall be required to be maintained for five years after availing the incentive for each year or till audit is completed by MoT, whichever is later.



- During the application and claim process, the Applicant will be required to submit various certificates to the PMA such as Certificate from Chartered Engineer on investments post physical inspection, Certificate from Statutory auditor for financial details submitted etc.
- The benefit under the Scheme does not preclude the Applicant from applying for any other duty remission/exemption schemes provided by Central or State Governments.

Key mechanisms for filing the Application

- Application is required to be made through the online portal <http://PLI.texmin.gov.in> along with a non-refundable application fee of INR 50,000. The application window shall remain open from 1st January 2022 to 31st January 2022.
- The Applicant is also required to submit a detailed Project report containing various details such as past financial results, capacity utilization, details of raw material and procurement channels, project cost estimate, plant locations, financial projections etc.
- Within 10 days of submission of the application, PMA will issue a query letter for additional document or clarifications required, if any. The Applicant will be given 10 days for compliance of the query letter from the date of its issuance.
- All the applications will be finalised within 60 days after the closure of the application window and the selected Applicants will be issued an approval letter by the PMA.

Selection Process

- Selection of Applicants will be based on marks obtained in the eligibility criteria, which includes:
 - Financial capacity (turnover and reserves & surplus)
 - Relevant experience & technical capacity
 - Location of manufacturing
 - Investment
 - Additional direct employment
 - Product line
- The Scheme provides for a higher weightage to manufacturing facilities in Category C or aspirational districts, as notified by the Ministry of Housing & Urban Affairs.
- The selection will be in order of rank, with a waitlist of applicants as well.
- In case any selected participant is found to be ineligible at any stage, the incentive envisaged to the selected applicant will be withdrawn and will be offered to the waitlisted applicants.

Computation and Disbursement of Incentives

- Applicants shall be required to submit claim for disbursement of incentive on an annual basis, within nine months from the end of the financial year to which the claim pertains.



- After due scrutiny, the PMA shall process the claim within 45 days and shall disburse funds after receiving approval from the MoT.
- In case of inadvertent disbursement of excess claims, the Applicant shall suo-moto refund the same to the MoT immediately failing which interest of 15 percent per annum will be recovered from the date of disbursement.

Dhruva Comments

- The Scheme provides attractive incentives to manufacturers of MMF Apparel / Fabrics and technical textiles.
- The threshold for minimum turnover and investment will discourage Small and Medium Scale Enterprises (SME) from applying. The stipulation that a separate company must be incorporated to benefit from the Scheme also increases the compliance requirements.
- Considering the Government's objective to create manufacturing base in India and create job opportunities, lowering the eligibility criteria and/or reducing the compliance burden would encourage SMEs to participate in the Scheme, thus enabling the Scheme to have broader impact. The industry must actively represent to the MoT expressing concerns in these areas and seeking revised eligibility criteria.



How can Dhruva assist?

Here at Dhruva, we have significant expertise in the tax and regulatory aspects of the textile sector and will be happy to provide assistance in understanding the various nuances of the Scheme, helping you to plan and strategise your operations in an effective manner.

An illustrative list of how we can assist is depicted below:

- 1** Determining eligibility to access benefit under the Scheme
- 2** Estimating benefit available under the Scheme
- 3** Reviewing/restructuring existing business models
- 4** Assisting in undertaking detailed cost-benefit analysis in making future investments
- 5** Supporting in making application for registration and incentive
- 6** Advocacy with regards to various matters of the Scheme



Annexure-I

List of MMF Apparels				
Products will be primarily identified at 8 digits HS code				
Sl. No.	6-digit HS code	Product description	8-digit HS code	Product description
1	611030	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted ...	61103010	Jerseys etc. of syn fibres
			61103020	Jerseys etc. of artificial fibres
2	620193	Men's or boys' anoraks, windcheaters, windjackets and similar articles, of man-made fibres ...	62019300	Other smaller articles of man-made fibres
3	620293	Women's or girls' anoraks, windcheaters, windjackets and similar articles, of man-made fibres ...	62029310	Wind and ski-jackets, windcheaters
4	620343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excluding ...	62034300	Trousers, bib and brace, overalls, breeches and shorts of synthetic fibres, mens or boys
5	610463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, ...	61046300	Trousers, bib and brace overalls, breeches and shorts of synthetic fibres
6	620463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres ...	62046300	Trousers, bib and brace overalls, breeches and shorts of synthetic fibres
7	620213	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made ...	62021300	Overcoats, raincoats, carcoats, capes, cloaks and similar articles of man-made fibres
8	610443	Women's or girls' dresses of synthetic fibres, knitted or crocheted (excluding petticoats)	61044300	Dresses of synthetic fibres
9	611596	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied ...	61159600	Other hosiery goods of synthetic fibres
10	620433	Women's or girls' jackets and blazers of synthetic fibres (excluding knitted or crocheted, ...	62043300	Jackets of synthetic fibres
11	610343	Men's or boys' trousers, bib and brace overalls, breeches, and shorts of synthetic fibres, knitted ...	61034300	Trousers, shorts etc. of synthetic fibres



List of MMF Apparels				
Products will be primarily identified at 8 digits HS code				
Sl. No.	6-digit HS code	Product description	8-digit HS code	Product description
12	611241	Women's or girls'swimwear of synthetic fibres, knitted or crocheted	61124100	Womens/girls swimwear of synthetic fibres
13	611430	Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, ...	61143010	Other garments of synthetic fibres
			61143020	Other garments of artificial fibres
14	610822	Women's or girls' briefs and panties of man-made fibres, knitted or crocheted	61082210	Briefs and panties of synthetic fibres
			61082220	Briefs and panties of artificial fibres
15	620333	Men's or boys' jackets and blazers of synthetic fibres (excluding knitted or crocheted, and ...	62033300	Jackets and blazers of synthetic fibres
16	621133	Men's or boys' tracksuits and other garments, n.e.s. of man-made fibres(excluding knitted ...	62113300	Other garments of man-made fabrics for mens/boys
17	620113	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made ...	62011310	Raincoats of man-made fibres
18	620453	Women's or girls' skirts and divided skirts of synthetic fibres (excluding knitted or crocheted ...	62045300	Skirts and divided skirts of synthetic fibres
19	610230	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, ...	61023010	Overcoat etc. of synthetic fibres
			61023020	Overcoat etc. of artificial fibres
20	620530	Men's or boys' shirts of man-made fibres (excluding knitted or crocheted, nightshirts, singlets ...	62053000	Mens or boys shirts of man-made fibres
21	610832	Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excluding ...	61083210	Nightdresses and pyjamas of syn fibres
			61083220	Nightdresses and pyjamas of artificial fibres
22	610620	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted ...	61062010	Blouse etc. of synthetic fibres
			61062020	Blouse etc. of regenerated fabrics (rayon etc.)



List of MMF Apparels				
Products will be primarily identified at 8 digits HS code				
Sl. No.	6-digit HS code	Product description	8-digit HS code	Product description
23	610444	Women's or girl's dresses of artificial fibres, knitted or crocheted (excluding petticoats)	61044400	Dresses of artificial fibres
24	610433	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excluding ...	61043300	Jackets of synthetic fibres
25	621430	Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excluding ...	62143000	Shawls, scrvs, mufflers etc. of synthetic fabrics
26	610892	Women's or girls' négligés, bathrobes, dressing gowns, house jackets and similar articles of ...	61089210	Negliges etc. of synthetic fibres
			61089220	Negliges, bathrobes etc. of artificial fibres
27	611521	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn <...	61152100	Panty hose and tights of synthetic fibres msrng per single yarn less than 67 decitex
28	610130	Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets ...	61013010	Overcoat etc. of synthetic fibres
			61013020	Overcoat etc. of artificial fibres
29	610712	Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted	61071210	Underpants and briefs of syn fibres
			61071220	Underpants and briefs of artificial fibres
30	611693	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excluding impregnated, ...	61169300	Other gloves etc. of synthetic fibres
31	610453	Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excluding ...	61045300	Skirts and divided skirts of synthetic fibres
32	621111	Men's or boys' swimwear (excluding knitted or crocheted)	62111100	Swimwear for mens or boys
33	620312	Men's or boys' suits of synthetic fibres (excluding knitted or crocheted, tracksuits, ski suits ...	62031200	Suits of synthetic fibres
34	611212	Track-suits of Synthetic fibres, knitted or crocheted	61121200	Track suits of synthetic fibres



List of MMF Apparels				
Products will be primarily identified at 8 digits HS code				
Sl. No.	6-digit HS code	Product description	8-digit HS code	Product description
35	620930	Babies' garments and clothing accessories of synthetic fibres (excluding knitted or crocheted ...	62093000	Babies garments and clothing access of synthetic fibres
36	620892	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing ...	62089210	Dressing gowns and bathrobes
37	611522	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn >= ...	61152200	Panty hose and tights of synthetic fibres msrng per single yarn 67 decitex or more
38	610722	Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excluding ...	61072210	Nightshirts and pyjamas of syn fibres
			61072220	Nightshirts and pyajamas of artificial fibres
39	611231	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	61123100	Mens/boys swimwear of synthetic fabrics
40	621112	Women's or girls' swimwear (excluding knitted or crocheted)	62111200	Swimwear for womens or girls

Annexure-II

List of MMF Fabrics				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	6 digit HS code	Product Description	8 digit HS Code	Product description
1	540752	Woven fabrics of yarn containing >= 85% by weight of textured polyester filaments, incl. monofilament ...	54075210	Polyester shirtings
			54075220	Polyester suiting
2	600632	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excluding warp ...	60063200	Other knit or crocheted fabrics of syn fibres, dyed
3	540761	Woven fabrics of yarn containing >= 85% by weight of non-textured polyester filaments, incl. ...	54076110	Polyester shirtings
			54076120	Polyester suitings



List of MMF Fabrics				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	6 digit HS code	Product Description	8 digit HS Code	Product description
4	600192	Pile fabrics of man-made fibres, knitted or crocheted (excluding "long pile" fabrics)	60019200	Other pile fabrics of man-made fibres
5	540754	Woven fabrics of yarn containing >= 85% by weight of textured polyester filaments, incl. monofilament ...	54075420	Polyester shirting
6	580632	Narrow woven fabrics of man-made fibres, with a width of <= 30 cm, n.e.s.	58063200	Other narrow woven fabrics of man-made fibres
7	551511	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed ...	55151110	Fabrics of polyester mixed with viscos rayon, unbleached
			55151120	Fabrics of polyester mixed with viscos rayon, bleached
			55151130	Fabrics of polyester mixed with viscos rayon, dyed
			55151140	Fabrics of polyester mixed with viscos rayon, printed
8	600537	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", ...	60053700	Other, dyed
9	551614	Woven fabrics containing >= 85% artificial staple fibres by weight, printed	55161410	Spun rayon printed shantung
			55161420	Spun rayon printed linen
10	540742	Woven fabrics of filament yarn containing >= 85% nylon or other polyamides by weight, incl. ...	54074210	Nylon brasso
			54074220	Nylon georgette
			54074230	Nylon tafetta
11	551219	Woven fabrics containing >= 85% polyester staple fibres by weight, dyed, made of yarn of different ...	55121910	Other woven fabrics, dyed containing polyester >= 85%
			55121920	Other woven fabrics, printed containing polyester >= 85%
12	540710	Woven fabrics of high-tenacity yarn, nylon, other polyamides	54071013	Unbleached nylon furnishing fabrics



List of MMF Fabrics				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	6 digit HS code	Product Description	8 digit HS Code	Product description
		or polyesters, incl. monofilament ...	54071015	Unbleached Other nylon/polyamide fabrics (filament)
			54071016	Unbleached polyester suitings
			54071019	Unbleached Other polyester fabrics
			54071023	Bleached nylon furnishn fabrics
			54071025	Bleached Other nylon/polyamide fabrics (filament)
			54071026	Bleached polyester suitings
			54071033	Dyed nylon furnishing fabrics
			54071035	Dyed Other nylon/polyamide fabrics (filament)
			54071036	Dyed polyester suitings
			54071043	Printed nylon furnishing fabrics
			54071045	Printed Other nylon/polyamide fabrics (filament)
			54071046	Printed polyester suitings
			54071049	Printed Other polyester fabrics
			54071093	Other nylon furnishing fabrics
			54071096	Other polyester suitings
		54071099	Other polyester fabrics nes	
13	540720	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of >= 67 decitex ...	54072010	Unbleached woven fabrics from strip/the like
			54072020	Bleached woven fabrics from strip/the like
			54072030	Dyed woven fabrics from strip/the like
			54072040	Printed woven fabrics from strip/the like



List of MMF Fabrics				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	6 digit HS code	Product Description	8 digit HS Code	Product description
14	540769	Woven fabrics of yarn containing $\geq 85\%$ by weight of mixtures of textured and non-textured ...	54076900	Woven fabrics containing 85% or more by wt of Other than NN-textured polyester filament

Annexure-III

List of Technical Textiles Products				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	Segments	Products	Indicative HSN Code	Description
1	Geo-textiles	Geo-grids		To be notified
		Geo-nets		
		Geo-membranes		
		Geo-tubes/Geo-bags		
		Geo-textiles made from natural fibres		
2	Agro-textiles	Shade-nets		To be notified
		Mulch-mats		
		Anti-hail/Anti-bird/Anti-fog protection nets		
		Fishing nets		
		Crop covers		
		Turf protection nets		
3	Medical/Hygiene Textiles	Body Diapers, Adult Diapers, Incontinence Diapers, Sanitary Napkins	96190010	Sanitary towels (pads) or sanitary napkins
			96190020	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material: Tampons



List of Technical Textiles Products						
Products will be primarily identified at 8 digit HS Code						
Sl. No.	Segments	Products	Indicative HSN Code	Description		
			96190030	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material: Napkins and Napkin liners for babies		
			96190040	Clinical Diapers		
			96190090	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material: Other		
		Surgical Dressings, Bandages, wound care products	59061000	Adhesive Tape of Width Not Exceeding 20 cm.		
			30051010	Adhesive Gauze Bandage		
			30051020	Adhesive Tape (Medicinal)		
			30059040	Bandages Without Adhesive Layer		
			30059050	Burn Therapy Dressing Soaked in Protective Gel		
			56012200	Wadding; Other Articles of Cotton Wadding: Other (Of man- made fibres)		
		Compression stockings for varicose veins	61151000	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted: Graduated compression hosiery (for example, stockings for varicose veins)		
		Surgical Sutures	30061010	Sterile, surgical catgut and similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure		
		4	Defence Textile	Bullet Proof Jackets, Vests and Uniforms	62104010	Bullet proof jacket, bomb disposal jacket and the like
				Nuclear, Biological and Chemical Warfare Suits		To be notified
High visibility clothing and Infra-red clothing for military use						
High Altitude						



List of Technical Textiles Products				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	Segments	Products	Indicative HSN Code	Description
		clothing		
		Fighter Aircraft clothing		
		Sub-marine clothing		
		Tents, Parachutes, collapsible textiles housing for military use	54071041	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 5404. 54071041 – Printed Parachute Fabrics 54071042 – Printed Tent Fabrics
			54071042	
			54071091	
			54071092	
		Special masks including Gas masks	90200000	Other Breathing Appliances and Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts nor Replaceable Filters
		Helmets and safety equipment (textile compared) for military use		To be notified
5	Mobile Textiles	Safety airbags for automobiles	87089500	Parts and accessories of the motor vehicles of headings 8701 to 8705 - other parts and accessories -- safety airbags with inflater system; parts thereof
		Automobile Tyre cords	56041000	Rubber Thread and Cord, Textile Covered
			56075020	Nylon Tyre Cord
			56075030	Viscose Tyre Cord
			59021010	Tyre Cord Fabric of High Tenacity Yarn of Nylon or Other Polyamides: Impregnated with Rubber
			59021090	Tyre cord fabric of nylon or other polyamides: Others
			59022010	Tyre Cord Fabric of Polyester: Impregnated with Rubber
			59022090	Tyre cord fabric of polyesters: Others
			59029010	Tyre Cord Fabric of Others: Impregnated with Rubber



List of Technical Textiles Products				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	Segments	Products	Indicative HSN Code	Description
			59029090	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: Others
		Seat webbing for automobiles and aircrafts	87082100	Parts and accessories of the motor vehicles of headings 8701 to 8705 : Other parts and accessories of bodies (including cabs): Safety seat belts
		Air and oil filters for automobiles, railways coach, aircraft	84212300	Centrifuges, Including Centrifugal Dryers; Filtering or Purifying Machinery and Apparatus, For Liquids Or Gases Filtering Or Purifying Machinery And Apparatus For Liquids: Oil Or Petrol-Filters For Internal Combustion Engines
6	Sports Textiles	Parachute fabrics/Ballooning fabric for sports use	54071011	Unbleached Parachute Fabrics
			54071021	Bleached Parachute Fabrics
			54071031	Dyed Parachute Fabrics
			54071041	Printed Parachute Fabrics
			54071091	Other Parachute Fabrics
		63061990	Sailing cloth	Other Tarpaulins, Awnings and Sunblinds; Tents; Sails for Boats, Sailboards Or Landcraft; Camping Goods
		95069110	Protective equipment for cricket, boxing and other sports (Leg guard, Batting gloves, Thigh pad)	Articles And Equipment for General Physical Exercise, Gymnastics or Athletics: Boxing Equipment
		95069920		Articles And Equipment For General Physical Exercise, Gymnastics, Athletics, Other Sports: Other: Leg Pads And Bats For Cricket
		95069990		Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table tennis) or out-door games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - other
7	Protective Textiles (other than	Personal Protective Equipment for medical use		To be notified



List of Technical Textiles Products				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	Segments	Products	Indicative HSN Code	Description
	defence textiles)	Fire retardant/Fire protection clothing		
		Chemical/Petrochemical protection clothing		
		Electric Arc protection clothing		
		Fire retardant fabrics		
		Industrial gloves, Industrial protection clothing including high visibility clothing for non-military use		
		N-95 and N-99 Masks (FFP-2 and FFP-3 masks)		
		Gas Masks	90200000	Apparatus: Other Breathing Appliances and Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts nor Replaceable Filters
8	Building / Construction Textiles	Architectural Membranes		To be notified
		Wall Coverings	59050090	Textile Wall Coverings: Other
			59050010	Textile Wall Coverings: Fixed on The Backing of Any Material
		Awnings & canopy	63061200	Tarpaulins, Awnings and Sunblinds etc.: of Synthetic Fibres
			63061920	Tarpaulins, awnings and Sunblinds; tents; sails for boats, sailboards or landcraft; camping goods tarpaulins, awnings and Sunblinds: of other textile materials: blinds or awnings of coir
Floor Coverings for special purposes such as fire retardant, fire resistant, chemical		To be notified		



List of Technical Textiles Products				
Products will be primarily identified at 8 digit HS Code				
Sl. No.	Segments	Products	Indicative HSN Code	Description
		resistant, anti-static and dust resistant / and composite Board for train coaches.		
9	Speciality Fibres & Composites	Carbon Fibre		To be notified
		Aramids, Meta Aramids, Para Aramids, Kevlar		
		Nylon 66		
		Glass Fibres, Basalt Fibres		
		Ultra High Molecular Weight Polyethylene		
		Composites made out of all above fibres (i) to (v)		
10	Smart Textiles embedded with active devices for medical, defence and special uses.			To be notified



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