

# Production Linked Incentive scheme (PLI) for Textiles

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## Overview of the Scheme

Taking steps forward towards the vision of an 'Aatmanirbhar Bharat', Government led by Hon'ble Prime Minister, Shri Narendra Modi, has approved the PLI Scheme for Textiles for MMF Apparel, MMF Fabrics and 10 segments/ products of Technical Textiles with a budgetary outlay of Rs. 10,683 crore. PLI for Textiles along with RoSCTL, RoDTEP and other measures of Government in sector e.g. providing raw material at competitive prices, skill development etc will herald a new age in textiles manufacturing.

PLI scheme for Textiles will promote production of high value MMF Fabric, Garments and Technical Textiles in country. The incentive structure has been so formulated that industry will be encouraged to invest in fresh capacities in these segments. This will give a major push to growing high value MMF segment which will complement the efforts of cotton and other natural fibre-based textiles industry in generating new opportunities for employment and trade, resultantly helping India regain its historical dominant status in global textiles trade.

**Incentives under the scheme will be available for 5 years period i.e. during FY 2025-26 to FY 2029-30 on incremental turnover achieved during FY 2024-25 to FY 2028-29 with a budgetary outlay of Rs. 10,683crore.**

However, if a company is able to achieve the investment and performance targets one year early then, they will become eligible one-year in advance starting from 2024-25 to 2028-29 i.e. for 5 years.

## Objective of the Scheme

The Production Linked Incentive (PLI) Scheme is intended to promote production of MMF Apparel & Fabrics and, Technical Textiles products in the country to enable Textiles Industry to achieve size and scale; to become competitive and a creator of employment opportunities for people.

## Products Details

The scheme proposes to incentivise MMF Apparel listed at **Annexure-I**, MMF Fabrics listed at **Annexure-II** and 10 segments of Technical Textiles products listed at **Annexure-III**. Turnover of MMF Apparel, Fabrics and products of Technical Textiles will be counted based on product description in GST invoice at 8-digit HS Code.

## Scheme Duration

The scheme shall be valid for a period of five year upto 2029-30. The gestation period for both parts of the scheme will be of two (2) years i.e. FY: 2022-23 to FY: 2023-24.

## Time Limit for Application

Application window for registration under the scheme shall be opened for the period **from 15th November, 2021 to 15th January, 2022 (inclusive)** on on-line portal

## 🎯 Duration of the Scheme

The scheme is for a fixed period of five years. This 5 year period will start immediately after the gestation period is over or the year in which investment is completed and production of Notified products are started.



Incentive could be claimed on incremental turnover for 5 consecutive years only as under:

Year	Gestation Period	Performance Year	Incentives Claim Years
	F.Y. 2022-23		
	F.Y. 2023-24	*Optional	*Optional
1		F.Y. 2024-25	F.Y. 2025-26
2		F.Y. 2025-26	F.Y. 2026-27
3		F.Y. 2026-27	F.Y. 2027-28
4		F.Y. 2027-28	F.Y. 2028-29
5		F.Y. 2028-29	F.Y. 2029-30

\* In case investment is completed in the FY 2022-23 and threshold turnover is achieved in the FY 2023-24, incentive on it may be claimed in FY 2024-25. However, in such cases, benefits of the scheme shall be available upto performance of FY 2027-28 only.

Only such sales will be counted, which are transacted through normal banking channel.



# Eligibility Criteria

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1. Minimum Investment of 300 Cr.  
and Turnover of 600 Cr.

2. Minimum Investment of 100 Cr.  
and Turnover of 200 Cr.



# Scheme Part 1: Minimum Investment of 300 Cr. and Turnover of 600 Cr.

## 01 Any Person

includes firm / company

## 02 300 Cr. Minimum Investment

willing to invest a minimum ₹300 Crore in Plant, Machinery, Equipment and Civil Works (excluding land and administrative building cost) to produce products of Notified lines

## 03 600 cr. Minimum Turnover (T/O)

Such company under the scheme will be eligible to get incentive when they achieve a minimum of ₹600 Crore turnover by manufacturing and selling the products Notified under this scheme.

## 04 2 Years Gestation Period to achieve T/O

The participating company is expected to achieve this required turnover after a gestation period of two years, i.e. in FY 2024-2025, that will be termed as year 1.

## 05 Incremental Turnover @ 25 %

Incentive in the subsequent years will be provided on achieving a minimum additional incremental turnover of 25% over the immediate preceding year's turnover up to year 5.

\* However, applicant will form a separate company under Companies Act, 2013, before commencement of investment under this scheme.

# Scheme Part 1: Minimum Investment of 300 Cr. and Turnover of 600 Cr.

Year	Gestation Period	Performance Year	Incentives Claim Years	Incentives Percentage
	F.Y. 2022-23			
	F.Y. 2023-24	*Optional	*Optional	
1		F.Y. 2024-25	F.Y. 2025-26	15
2		F.Y. 2025-26	F.Y. 2026-27	14
3		F.Y. 2026-27	F.Y. 2027-28	13
4		F.Y. 2027-28	F.Y. 2028-29	12
5		F.Y. 2028-29	F.Y. 2029-30	11

\* In case investment is completed in the FY 2022-23 and threshold turnover is achieved in the FY 2023-24, incentive on it may be claimed in FY 2024-25. However, in such cases, benefits of the scheme shall be available upto performance of FY 2027-28 only.

Only such sales will be counted, which are transacted through normal banking channel.



# Scheme Part 2: Minimum Investment of 100 Cr. and Turnover of 200 Cr.

## 01 Any Person

includes firm / company

## 02 100 Cr. Minimum Investment

willing to invest a minimum ₹100 Crore in Plant, Machinery, Equipment and Civil Works (excluding land and administrative building cost) to produce products of Notified lines

## 03 200 cr. Minimum Turnover (T/O)

Such company under the scheme will be eligible to get incentive when they achieve a minimum of ₹200 Crore turnover by manufacturing and selling the products Notified under this scheme.

## 04 2 Years Gestation Period to achieve T/O

The participating company is expected to achieve this required turnover after a gestation period of two years, i.e. in FY 2024-2025, that will be termed as year 1.

## 05 Incremental Turnover @ 25 %

Incentive in the subsequent years will be provided on achieving a minimum additional incremental turnover of 25% over the immediate preceding year's turnover up to year 5.

\* However, applicant will form a separate company under Companies Act, 2013, before commencement of investment under this scheme.

# Scheme Part 2: Minimum Investment of 100 Cr. and Turnover of 200 Cr.

Year	Gestation Period	Performance Year	Incentives Claim Years	Incentives Percentage
	F.Y. 2022-23			
	F.Y. 2023-24	*Optional	*Optional	
1		F.Y. 2024-25	F.Y. 2025-26	11
2		F.Y. 2025-26	F.Y. 2026-27	10
3		F.Y. 2026-27	F.Y. 2027-28	9
4		F.Y. 2027-28	F.Y. 2028-29	8
5		F.Y. 2028-29	F.Y. 2029-30	7

\* In case investment is completed in the FY 2022-23 and threshold turnover is achieved in the FY 2023-24, incentive on it may be claimed in FY 2024-25. However, in such cases, benefits of the scheme shall be available upto performance of FY 2027-28 only.

Only such sales will be counted, which are transacted through normal banking channel.

## Cap on Incentive

There will be a provision of cap of 10% over the prescribed minimum incremental turnover growth of 25% for the purpose of calculation of incentives from Year 2 onward. Turnover achieved beyond that cap will not be taken into account for calculation of incentive. However, for Year 1 this cap of 10% will be applied over a turnover of two times of investment made under the scheme. Turnover achieved beyond two times of the investment + 10% shall not be accounted for calculation of incentives in Year 1.





# Example 1

For Illustration: Investment of ₹ 400 crore and turnover ₹ 600 crore in year 1 assumed Case 1: Principle Applicable to both Part 1 and Part 2 (with different rates of incentive)			
Performance Year and Incentive Rates	Threshold Turnover (₹ in crore)	Actual turnover ( ₹ crore)	Admissible Incentive (₹ crore)
Year 1@15%	Minimum ₹ 600 crore and max ₹ 880 crore (2024-25) $2 \times 400 + 10\%$ of $(2 \times 400) = 880$	600	$600 \times 15\% = ₹ 90$ Crore Paid in 2025-26
Year 2@14%	From 25% increase over actual turnover in year 1 to Maximum 35% increase	750	$(750 - 600) \times 14\% = ₹ 21$ Cr Crore Paid in 2026-27
Year 3 @ 13%	From 25% increase over actual turnover in year 2 to Maximum 35% increase	937.50	$(937.5 - 750) \times 13\% = ₹ 24.375$ Cr Paid in 2027-28
Year 4@12%	From 25% increase over actual turnover in year 3 to Maximum 35% increase	1171.875	$(1171.875 - 937.5) \times 12\% = ₹ 28.125$ Cr Paid in 2028-29
Year 5 @ 11 %	From 25% increase over actual turnover in year 4 to Maximum 35% increase (2028-29)	1464.84	$(1464.84 - 1171.875) \times 11\% = ₹ 32.22$ Cr Paid in 2029-30

# Example 2

For Illustration: Investment of ₹ 400 crore and actual turnover ₹ 900 Cr in Year 1 assumed Case 2: Principle Applicable to both Part 1 and Part 2(with different rates of incentive)			
Performance Year and Incentive Rates	Turnover Range for Incentive (₹ in Crore)	Actual turnover (₹ Crore)	Admissible Incentive (₹ Crore)
Year 1 @15%	Minimum ₹ 600 crore and max ₹ 880 crore $2 \times 400 + 10\% \text{ of } (2 \times 400) = 880$ Crore 2024-25	900	$880 \times 15\% = ₹132$ Crore Paid in 2025-26
Year 2 @14%	25% increase over year 1 on last year actual performance i.e Rs 900 Crore Target for Next Incentive ₹ 1125 Crore 2025-26	800	No incentive Dies Non Year 2026-27
Year 2 @14%	₹ 1125 – ₹ 1215 Crore 2026-27	1150	$(1150 - 900) \times 14\% = 35$ Paid in 2027-28
Year 3 @13%	Target 25% increase over actual performance in year 2 i.e Rs 1150 Crore i.e ₹ 1437.5 Crore- ₹ 1552.5 2027-28	1400	No Incentive Dies Non Year 2028-29
Year 3 @ 13%	₹ 1437.5 Cr to ₹ 1552.5 Cr 2028-29	1480	$1480 - 1150) \times 13\% = 42.9$ Paid in 2029-30 No admissible incentive beyond 2029-30

\* In case if the minimum threshold of turnover range for incentive is not achieved in any year, that year would be considered 'Dies Non Year' and would not be considered for calculation. Instead the incremental turnover for next year after Dies Non year would be calculated on the basis of actual turnover of the previous successful year

# Selection Criteria

Criteria	Grading	Marks for preference
Financial Capacity of the Applicant	Based on Turnover and Reserves & Surplus (50:50%)	0 to 10
Relevant Experience & Technical Capacity of the Applicant	Based on Experience in MMF Technical Textiles Weaving/Processing/Garmenting etc and General Technical Capacity (50:50%)	0 to 10
Location of the Manufacturing Activity	Preference to Investment in Aspirational Districts and Group "C" towns as notified by Ministry of Housing & Urban Affairs, *	0 to 15
Investment	Investment	5-20
Additional Direct Employment	Between 500 to 5000	5
	5000 – 10000	10
	10000 and above	15
Product line	Single segment investment only	5
	investment in Integrated Weaving & Processing or Fabrics & garmenting	10
Total Maximum	80	



# \* List of Notified Town

Sl. No.	City Classification
Category "A"	
1	Greater Mumbai
2	Delhi NCR
3	Kolkata
4	Chennai
5	Bengaluru
6	Hyderabad
7	Pune
Category "B"	
1	Ahmedabad
2	Bhubaneswar
3	Chandigarh
4	Coimbatore
5	Indore
6	Jaipur
7	Kochi
8	Lucknow
9	Madurai
10	Manglore
11	Nagpur
12	Thiruvananthapuram
13	Tiruchirappali
14	Vadodara
15	Visakhapatnam
Category C " All Other Cities"	

## Common Conditions for both parts of the scheme:

- Notified products removed from the factory under GST Invoice shall only be taken into account for calculation of incremental turnover provided remittances against such trade are realised/received through normal banking channel.
- Only manufacturing company registered in India will be eligible to participate under the scheme. Participating company will have to undertake processing and operation activities in their own factory premises as prescribed in the scheme guidelines. Only project proposals envisaging processing and operation activities able to enhance value by not less than 60% in integrated fibre/yarn to fabric, garment & technical textiles will be selected. However, for proposal of independent fabrics processing house, this required minimum value enhancement will be only 30%;
- Turnover achieved from trading and outsourced job work will not be accounted. The goods which is manufactured by the company registered under the scheme shall only be eligible for the incentives. **In other words, goods manufactured by other manufacturer or unit of same group company shall not be accounted for calculation of incremental turnover;**
- The Applicant once selected under the scheme shall form a new company before commencement of investment. This new company will be called “Participant or beneficiary” in the scheme.
- Investment made by the Participant company by 31st March 2024 will be considered. However, there will be no restriction for making further investment for enhancing manufacturing capabilities.

## Common Conditions for both parts of the scheme:

- **Only one company of a group will be allowed to be registered for PLI for Textiles** and none of their other group companies will be eligible for participation in this scheme as a second participant. However, the group may make more than one (1) application for consideration but they will have to take a decision at the time of selection regarding the proposal they want to take forward in case more than one (1) of their proposals are shortlisted on the basis of transparent selection process;
- This Scheme does not preclude beneficiary for duty remission/duty exemption/duty neutralization provided by Government of India or for making application for State Government schemes;
- Manufacturing and sale of Notified products shall only be considered as permitted activities under the scheme. However, Participant can produce products other than Notified one also but payments received against such sales shall not be accounted for incremental turnover.
- Investment made in anticipation from the date of Scheme Notification shall also be accounted for calculation of threshold investment, if their proposal is approved for participation under the scheme.
- The Applicant should have PAN/GST/DIN.
- Participating company shall have to do minimum value addition in their own registered factory premises, as defined above.



## Common Conditions for both parts of the scheme:

- **Eligible Investment made in terms of Scheme guidelines after the date of Notification, shall be considered for threshold investment under the Scheme. i.e. after 24<sup>th</sup> September, 2021.**
- The Applicant shall declare the notified ITC HS lines in which the Applicant intends to do business during the application phase. Lines once selected should be adhered to till scheme duration. In case of any changes, prior approval of the authority will be required.
- Notified goods/products manufactured by the only registered company/units under the scheme shall be eligible for the incentives. In other words, goods/products manufactured by unit other than registered one even of same group company shall not be accounted for calculation of incremental turnover.
- Notified products sold under GST Invoice indicating 8 digit HS code shall only be taken into account for calculation of incremental turnover.
- Foreign (non-resident) investment in the Participant's Company shall be in compliance with the norms delineated under the Consolidated FDI Policy 2020, as amended from time to time.
- Participants are eligible to apply for the duty remission, duty exemptions, duty drawback and/or other applicable schemes administered by Government of India or the State Governments.

## Common Conditions for both parts of the scheme:

- Participant should commit for setting up of manufacturing facilities to manufacture Notified product(s) along with appropriate quality and testing facilities having conformity to prescribed **BIS Standards** commensurate with committed incremental sales.
- The Participant, while dispatching notified products out of factory, shall ensure to put **“Make in India” tag** on each product.
- No Child labour or bonded labour shall be engaged in the factory.
- Employment opportunities to Economically and Socially weaker sections shall also be ensured by providing job in the newly formed company.
- The Applicant and its group company(ies) should neither have been declared as bankrupt or defaulter or reported any fraud by any bank or financial institution or non-banking financial company or placed under black list/denied entity list by any state or central Government department/agencies.
- The Participant shall maintain consumption and inventory register for inputs and use of raw materials for making Notified products. The records shall be preserved for five years after availing incentive for each year or till audit is completed by Ministry, whichever is later.

## Common Conditions for both parts of the scheme:

- The Participant shall submit an undertaking duly Affirmed and Notarized while making application for incentives that statement and documents submitted are true and genuine. In case amount claimed is found to be incorrect/excess, the same shall be refunded with 15% simple interest to the authority authorised by MoT for raising such demand, within a month without any protest /resistance or dispute. In case of failure to refund the amount so demanded, the same shall be recovered as an arrear of land revenue through a respective district collector in addition to other penal action.
- In case any Participant fails to achieve prescribed minimum net incremental turnover for any given year, the Participant shall not be eligible for claiming incentive for that particular financial year. However, the Participant will not be restricted from claiming incentive for subsequent years during the tenure of the Scheme, provided eligibility criteria of committed investment and threshold of net incremental turnover are met for such subsequent financial years. In case of such delay the number of years of incentive will be less than 5 for such participants.
- The incremental turnover of notified product(s) should be commensurate with created production capacity under the scheme.
- The applicant, in its application, shall declare and inform the PMA regarding their yearly plan, for incentive planning and statistical purposes e.g. Domestic Value Addition, Employment Generation and Exports during the tenure of the scheme.



## Common Conditions for both parts of the scheme:

### Fees :-

- Applicant shall pay Rs. 50,000/-(Rupees Fifty Thousand) for registration under the scheme and Rs.1,00,000/- (Rupees One Lakh) for claiming incentives, as an application processing fee with each application.

### Criteria for Calculation of Incentive: -

The incentive shall be computed as follows:

**Net Incremental Sales within cap of Notified Product(s) excluding taxes x Rate of Incentive for the Year**

Where,

- (i) Notified Product(s) shall be as defined in this scheme and stated in the approval letter issued to the selected applicant.
- (ii) Net Incremental Sales shall be Turnover of the applicant in the notified product(s) manufactured by the applicant minus the Turnover for notified products of the applicant in the immediate preceding year during scheme period.

Common Conditions for both parts of the scheme:

Criteria for Calculation of Incentive: -

(iii) In case of captive consumption of notified product(s) or sale of notified product (s) by the applicant only to group companies, the gross turnover of notified product(s) shall be computed as under:

(a) Notified products invoiced as per GST for sale shall only be taken into account for incremental turnover in case of captive consumption of upstream products manufactured by the beneficiary.

(b) In case a selected applicant is selling the notified products to a group company and also to a non-group company, sale price offered to group or non-group company, whichever is lower, shall be considered for determining total value of transaction between the related parties.

## Common Conditions for both parts of the scheme:

### Procedure for Disbursement of Incentives: -

- An Application for claiming incentives complete in all respect shall be filed online by the applicant by 31st December of immediate subsequent financial year of the performance year. For example: For performance year 2024-2025, application for claim of incentive shall be made by 31.12.2025.
- The applicant shall submit a claim for disbursement of incentive on annual basis for the sales made in a performing financial year along with its audited financial statements. Single application for claims shall be made only once, no supplementary application for claim shall be accepted.
- The PMA shall process claim for disbursement of incentive within 45 days from the date of receipt of such claim along with all supporting documents and make appropriate recommendations to MoT.
- Upon approval of claims by Sanctioning Authority/Approving Authority, the disbursement of incentive shall be done by way of Direct Bank Transfer through PFMS or through any other mechanism of adjustment in the account of Participant Company only by PMA/Pay and Account Officer (PAO) within 15 days from the date of approval of the competent authority.
- In case of excess claims disbursed, the applicant shall reimburse MoT for any incentive amount refundable along with 15% simple interest calculated from the date of disbursement of incentive and actual date of refund by the applicant.

## Common Conditions for both parts of the scheme:

### Expenditure and Investment: -

Expenditure on consumables and raw material used for manufacturing shall not be considered as Investment.

(II) The date of capitalization of the investment in the audited financial statement of the selected applicant shall be considered as the date of investment under the Scheme.

(III) The heads of Investment, based on which eligibility is being determined, should be capitalized in the audited financial statement of the applicants as certified by the Statutory Auditor.

(IV) No second hand/ used/ refurbished plant, machinery, equipment, utilities shall be used to manufacture the notified product(s).

### Insurance: -

The applicant must ensure adequate insurance cover on all movable and immovable assets against natural or man-made disasters like floods, cyclones, earthquakes, tsunamis etc. has been taken.



## Common Conditions for both parts of the scheme:

### Conformity to Quality Standards: -

- All notified products manufactured by the selected Applicants shall be in conformity with applicable regulatory norms, quality standards and guidelines issued by the concerned authorities from time to time. If Ministry of Textiles may deem necessary, it may ask for quality reports from the internationally accredited laboratories and testing centers.

### Change in Ownership: -

- Participant shall intimate the PMA of any change in the shareholding pattern during the tenure of the Scheme, after updating with the Registrar of Companies (RoC) and the resultant change in Successor-in Interest, if any shall be intimated by PMA for approval of MoT to consider disbursal of incentives.
- In case of change in successor-in-interest, all Investments undertaken by the Participant shall be considered for determining eligibility of the successor-in-interest, subject to approval and compliance with any other condition stipulated by the MoT, as may be deemed appropriate. Achievement of prescribed incremental turnover after completion of benchmark investment will determine the eligibility under the scheme for the successor company.

Common Conditions for both parts of the scheme:

Recovery Mechanism and penal provision: -

An internal Audit mechanism shall be put in place. On scrutiny of documents under post audit mechanism, if it is found that excess claim has been made and/or excess payments has been made to the applicant, Nodal section of MoT will raise demand on the applicant for the recovery. The Participant shall be liable to refund the same within 30 days from the date of receipt of the demand Notice with 15% interest to the Authority. If it is established at later stage that claim under the scheme has been availed by mis-declaration or by submitting fabricated documents, Joint Secretary/Trade Advisor will adjudicate the case after issuing Show Cause Notice to the Participant company as per the principle of natural justice. The Participant in such cases shall be liable for penal action and amount of penalty shall not be less than the excess payment made and **upto 5 times of additional claim value**. Other action as deemed appropriate under laws of the land will also be taken in such cases.

Penalty amount shall be deposited in the consolidated fund of India account. In case the penalty amount is not paid, the same shall be recovered as an arrear of land revenue through respective district collector and magistrate under whose jurisdiction the entity falls.

## Definitions: -

### ➤ **Applicant:**

Applicant for the purpose of the Scheme shall be **any person including a company/firm/LLP/trust incorporated in India**. The Applicant should be willing to manufacture one or more of the notified products from category of MMF Apparel, MMF Fabrics and Technical Textiles. The Applicant shall make an application for seeking “Letter of Approval” and benefits under the Scheme. The Applicant once selected under the scheme shall be considered as Participant.

### ➤ **Audit:**

Means the **examination of records, returns and other documents maintained or furnished by the participant under these guidelines or under any other law for the time being in force** to verify the correctness of turnover declared, products manufactured, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of these guidelines;

### ➤ **Consumption and inventory Register:**

means **register for maintaining inventory and consumption of inputs and output** records by the participant;

## Definitions: -

### ➤ **Capital Goods:**

Goods means, the value of which is **capitalised in the books of account of the participant, claiming the input tax credit** and which are used or intended to be used in the course or furtherance of business;

### ➤ **Date of Commercial production:**

means the **date on which the applicant raises the first GST invoice for the sale of Notified Product(s) manufactured** by the applicant under the Scheme.

### ➤ **Financial Year:**

means a Financial Year begins on **1st April** of a calendar year and ends on **31st March** of the following calendar year.

### ➤ **Gestation Period:**

means **period allowed for establishing a new company and manufacturing factory for production** of Notified products by investing minimum prescribed threshold investment. **(FY: 2022-23 to FY: 2023-24)** will be gestation period for Scheme Part-1 and Scheme Part-2. **However, investment can also be started after notification of the scheme in anticipation of getting “Letter of Approval”.**



## Definitions: -

### ➤ **Group Companies:**

As defined in the FDI Policy Circular of 2020, Group Company(ies) shall mean **two or more enterprises** which, directly or indirectly, are in a position to:

- I. Exercise **twenty-six percent or more of voting rights** in other enterprise; (or)
- II. **Appoint more than fifty percent of members of board of directors** in the other enterprise.

### ➤ **Incremental Sales:**

means additional sale of Notified products **over immediate preceding year** for which payments have been received **through normal banking channel** only. Incentive shall be calculated on incremental turnover only.

### ➤ **Input:**

Any good **other than capital goods** used or intended to be used for manufacturing of resultant products;

Definitions: -

Investment: -

➤ **Investment:**

means an amount of total investment **excluding land and administrative building** to be made by the applicant for setting up a factory for manufacturing of Notified products. It will **include expenditure incurred on New Plant, Machinery, Equipment and Associated Utilities**, relating to the facilities setup for manufacturing of notified product(s), as per detail given Below.

➤ **Conditions for Investment:**

Investment in Plant, Machinery and Equipment under these guidelines shall include Investment on new plant, machinery, equipment and associated utilities as well as **tools, dies, molds, jigs, fixtures (including parts, accessories, components, and spares thereof)** of the same, used in the design, manufacturing, assembly, testing, packaging or processing of any of the manufactured notified product(s). It shall also include expenditure on **packaging, freight / transport, insurance, and erection and commissioning of plant, machinery, equipment and associated utilities.**

Definitions: -

Investment: -

- **Associated utilities** would include **captive power and effluent treatment plants**, essential equipment required in operations areas such as **Water & Power supply and control systems**. Associated utilities would also include **IT and ITES infrastructure** related to manufacturing **including servers, software and ERP solutions**. All **non creditable taxes and duties shall be included**. Such investments shall be used for determining eligibility under the Scheme.
- The Plant, Machinery and Equipment should be **purchased or leased** in the name of the participant. In cases where these are being leased, the lease should be in the nature of a **financial lease\*** within the meaning of Accounting Standard 19 - Leases or Indian Accounting Standard (Ind-AS)-116 Leases, as may be applicable to the participant, as notified by Ministry of Corporate Affairs or any other appropriate authority from time to time.
- The Plant, Machinery and Equipment should be **procured or leased through a legally valid documents after payment of applicable taxes and duties**.

\* A finance lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset.

Definitions: -

Investment: -

\*A **finance lease** is a lease that transfers substantially all the risks and rewards incident to ownership of an asset.

➤ Examples of situations which would normally lead to a lease being classified as a finance lease are:

- (a) the lease transfers ownership of the asset to the lessee by the end of the lease term;
- (b) the lessee has the option to purchase the asset at a price which is expected to be sufficiently lower than the fair value at the date the option becomes exercisable such that, at the inception of the lease, it is reasonably certain that the option will be exercised;
- (c) the lease term is for the major part of the economic life of the asset even if title is not transferred;
- (d) at the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset;
- (e) the leased asset is of a specialized nature such that only the lessee can use it without major modifications being made.



Definitions: -

Investment: -

- The Plant, Machinery and Equipment of the Project approved under the Scheme shall be **used in regular course for manufacturing of the notified Product(s) that are approved in the “Letter of Approval”** issued by PMA/MoT. This does not preclude the usage of such machinery for manufacturing of other goods.
- **Participant Company can set up more than one unit for production of notified products under this scheme. They will have to declare this along with application.**

➤ **Associated Utilities:**

Use of associated utilities is **permitted for an existing manufacturer, in case new investments are made.** However, investment already made by them shall not be counted under the scheme.

Fresh investment in associated utilities commensurate with the manufacturing of notified product(s) shall be considered as Investment for determining eligibility under the Scheme.

Definitions: -

Investment: -

➤ **Ineligible investment:**

Investments in land and **administrative building e.g. office and guest house building will not be covered** under the Scheme. Only investment in **factory building for housing the machinery and equipment (Technical Civil Works required for the project or unit) will be considered** for determining the threshold investment eligibility under the Scheme.

## Definitions: -

### ➤ **Job work:**

Means processing or **working upon of raw materials or semifinished goods supplied to job worker**, so as to complete a part of process resulting in manufacture or finishing of an article or any operation which is essential for aforesaid process;

### ➤ **Letter of Approval:**

means a letter issued by PMA /MoT **for authorizing commencement of investment and starting production** under the scheme. This will be issued after scrutiny of his eligibility by the Selection Committee.

### ➤ **Manufacturer:**

Company registered under the scheme for manufacturing of the notified products.

### ➤ **Manufacturing:**

In accordance with Central Goods and Services Tax (CGST) Act, 2017, manufacturing shall mean processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly. **Trading/job-working shall not fall under the definition of manufacturing.**

## Definitions: -

### ➤ **Notified Product(s):**

50 HS lines of Manmade Fibre (MMF) Apparel, 42 HS lines of MMF Fabrics at 8 digits and products of Technical Textiles shall only be eligible as per **Appendix-IA, IB and IC.**

### ➤ **Letter of Approval:**

means a letter issued by PMA /MoT **for authorizing commencement of investment and starting production** under the scheme. This will be issued after scrutiny of his eligibility by the Selection Committee.

### ➤ **Manufacturer:**

Company registered under the scheme for manufacturing of the notified products.

### ➤ **Manufacturing:**

In accordance with Central Goods and Services Tax (CGST) Act, 2017, manufacturing shall mean processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly. **Trading/job-working shall not fall under the definition of manufacturing.**



## Definitions: -

### ➤ **Person:**

Both natural and legal and includes an individual, firm, LLP, society, company, corporation or any other legal person;

### ➤ **Performance Year:**

Means the year in which threshold investment and threshold incremental turnover is achieved. FY 2024-2025, 2025-2026, 2026-2027, 2027-2028, 2028-2029 would be performance years.

### ➤ **Related Party(ies):**

Related party means as defined u/s 2(84) of the GST Act. Persons shall be deemed to be related if they fall under any of the categories below:

- Officer or director of one business is the officer/ director of another business
- Businesses legally recognized as partners
- An employer and an employee
- Any person who holds at least 25% of shares in another company, either directly or indirectly
- One of them controls the other directly or indirectly
- They are under common control or management
- The entities together control another entity
- The promoters or managerial persons are members of the same family

## Definitions: -

Persons include a legal person who can be individuals, HUF, company, firm, LLP, co-operative society, a body of individuals, local authority, government, or an artificial juridical person. It also includes entities incorporated outside India. Persons who are associated with one another's business or is a sole agent or sole distributor or sole concessionaire shall be deemed to be related.

### ➤ **Successor-in-Interest:**

means the new or reorganized entity formed after the merger, de-merger, acquisition, transfer of business or significant change in ownership of an applicant.

### ➤ **Threshold Investment:**

means a minimum prescribed investment as per the Scheme.

### ➤ **Threshold Turnover/Incremental turnover:**

means a minimum prescribed turnover for year 1 or incremental turnover over immediate preceding year in subsequent years.

## Definitions: -

### ➤ **Traded Goods:**

Products where no manufacturing processing of raw material or inputs in any manner is carried out to change the form of the product by the Applicant Company and the product is purchased and sold without any substantial value addition shall be treated as "traded goods", for the purpose of the Scheme.

### ➤ **Value-Addition formulae:**

$$VA = \frac{A-B}{B} \times 100$$

A= Products sale value declared in GST Invoice excluding GST.

B= Purchase value of Inputs/raw materials excluding Duties/Tax/Cess

### ➤ **Raw material:**

means input(s) required/used for manufacturing of finished goods. These inputs may either be in a raw/ natural / unrefined/ unmanufactured or manufactured state;

### ➤ **Minimum value addition:**

For the purpose of this scheme, minimum value addition means value addition of 60% in integrated fibre/yarn to fabric, garment & technical textiles segment. However, for independent fabrics processing industry the required minimum value addition will be 30%.

## Definitions: -

### ➤ **Turnover:**

means Gross Sale Turnover of a Company reported to the statutory Authorities, value of goods cleared under GST Invoices and actual remittances realized/payment received through normal banking channel from the sale of notified goods/products;

### ➤ **Transaction Value:**

means the value declared on GST invoices excluding duty/taxes and remittance for such transactions are realized through normal banking channel only.

Appendix 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, wind jackets and similar articles, of man-made fibres ...	62019300	OTHER SMLR ARTCLS OF MAN- MADE FBRS
3	620293	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres ...	62029310	WIND AND SKI-JACKETS, WIND CHEATERS



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,MEN'S 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,CARCOTS,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
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 ARTIF ICIAL FIBRES
15	620333	Men's or boys' jackets a nd blazers of synthetic fi bres (excluding knitted o r crocheted, and ...	62033300	JACKTS AND BLAZERS OF SYN THETIC FIBRES
16	621133	Men's or boys' tracksuits and other garments, n.e. s. of man-made fibres (e xcluding knitted ...	62113300	OTHR GRMNTS OF MAN-MDE F BRS FR MENS/BOYS
17	620113	Men's or boys' overcoats , raincoats, car coats, ca pes, cloaks and similar a rticles, of man-made ...	62011310	RAINCOATS OF MAN-MADE FIB RES
18	620453	Women's or girls' skirts a nd divided skirts of synth etic fibres (excluding knit ted or crocheted ...	62045300	SKIRTS AND DIVIDED SKIRTS O F SYNTHETIC FIBRS
19	610230	Women's or girls' overco ats, car coats, capes, clo aks, anoraks, incl. ski jac kets, windcheaters, ...	61023010	OVRCOAT ETC OF SYNTHETIC FIBRES
			61023020	OVRCOT ETC OF ARTIFICIAL FI BRES
20	620530	Men's or boys' shirts of man-made fibres (exclud ing knitted or crocheted, nightshirts, singlets ...	62053000	MENS OR BOYS SHIRTS OF MA N-MADE FIBRES
21	610832	Women's or girls' nightdr esses and pyjamas of m an-made fibres, knitted o r crocheted (excluding ...	61083210	NIGHTDRESSES AND PYJAMAS OF SYN FIBRES
			61083220	NIGHTDRESSES AND PYAJAMA S OF ARTIFICIAL FIBRES
22	610620	Women's or girls' blouse s, shirts and shirt-blouse s of man-made fibres, kn itted or crocheted ...	61062010	BLOUSE ETC OF SYNTHETIC FI BRES
			61062020	BLOUSE ETC OF REGNRTD FBR S(RAYON ETC)
23	610444	Women's or girls' dresse s of artificial fibres, knitte d or crocheted (excludin g petticoats)	61044400	DRESSES OF ARTIFICIAL FIBRE S

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, SCARVES, MUFFLERS ETC OF SYNTHETIC FIBRES
26	610892	Women's or girls' negligees, 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 MEASURING PER SINGLE YARN LESS THAN 67 DECITEX
28	610130	Overcoats, car coats, capes, cloaks, anoraks, including ski jackets, windcheaters, wind-jackets ...	61013010	OVERCOAT ETC OF SYNTHETIC FIBRES
			61013020	OVERCOT 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 SYNTHETIC 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 MEN 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

		d		
35	620930	Babies' garments and clothing accessories of synthetic fibres (excluding knitted or crocheted ...	62093000	BABIES GRMNTS AND CLOTHNG ACCESS OF SYN FIBR
36	620892	Women's or girls' singlet s and other vests, briefs, panties, négligés, bathro bes, dressing ...	62089210	DRESSING GOWNS AND BATHR OBES
37	611522	Pantyhose and tights of synthetic fibres, knitted o r crocheted, measuring p er single yarn >= ...	61152200	PANTY HOSE AND TIGHTS OF S YNTHETIC FIBRES MSRNG PER SINGLE YRN 67 DECITEX OR MORE
38	610722	Men's or boys' nightshirt s and pyjamas of man-m ade fibres, knitted or cro cheted (excluding ...	61072210	NIGHTSHIRTS AND PYJAMAS O F SYN FIBRES
			61072220	NIGHTSHIRTS AND PYAJAMAS OF ARTIFICIAL FIBRES
39	611231	Men's or boys' swimwea r of synthetic fibres, knitt ed or crocheted	61123100	MENS/BOYS SWIMWEAR OF SY NTHTC FBRS
40	621112	Women's or girls' swimw ear (excluding knitted or crocheted)	62111200	SWIMWEAR FOR WOMENSOR GIRLS

Appendix-II

List of MMF Fabrics Products will be primarily identified at 8 digit HS Code				
Sl No.	6 digit HScode	Product Description	8 digit HS Code	Product description
1	540752	Woven fabrics of yarn contain ing >= 85% by weight of textu red polyester filaments,incl. monofilament ...	54075210	POLYESTER SHIRTINGS
			54075220	POLYESTER SIUTINGS
2	600632	Dyed fabrics, knitted or croch eted, of synthetic fibres, of a width of > 30 cm (excluding w arp ...	60063200	OTHR KNITD OR CROCHET D FBRCs OF SYN FIBRS, D YED
3	540761	Woven fabrics of yarn contain ing >= 85% by weight of non-t extured polyester filaments, in cl. ...	54076110	POLYESTER SHIRTINGS
			54076120	POLYESTER SUITINGS
4	600192	Pile fabrics of man-made fibre s, knitted or crocheted (exclud ing "long pile" fabrics)	60019200	OTHER PILE FABRICS OF MAN-MADE FIBRES
5	540754	Woven fabrics of yarn contain ing >= 85% by weight of textu red 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 FBRCs OF MAN-MADE FIB RE
7	551511	Woven fabrics containing pre dominantly, but < 85% polyest er staple fibres by weight, mix ed ...	55151110	FBRC OF POLSTR,MXD WT H VISCOS RYON,UNBLCHD
			55151120	FBRC OF POLSTR,MXD WT H VISCOS RYON,BLCHD
			55151130	FBRC OF POLSTR,MXD WT H VISCOS RYON,DYED
			55151140	FBRC OF POLSTR,MXD WT H VISCOS RYON,PRINTD
8	600537	Dyed warp knit fabrics of synt hetic 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 SH ANTUNG
			55161420	SPUN RAYON PRINTED LIN EN



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	OTHR WOVN FBRCS, DYE D CNTNG POLYETR >= 85 %
			55121920	OTHR WOVN FBRCS, PRINT D CNTNG POLYETR >=85%
12	540710	Woven fabrics of high-tenacity yarn, nylon, other polyamide s or polyesters, incl. monofilament ...	54071013	UNBLECHD NYLON FURNISHG FBRCS
			54071015	UNBLECHD OTHR NYLON/ POLYAMIDE FBRCS (FILAMENT )
			54071016	UNBLECHD POLYESTER SUITINGS
			54071019	UNBLECHD OTHR POLYESTER FABRICS
			54071023	BLECHD NYLON FURNISHG FBRCS
			54071025	BLECHD OTHR NYLON/POLYAMIDE FBRCS ( FILAMENT )
			54071026	BLECHD POLYESTER SUITINGS
			54071033	DYED NYLON FURNISHG FBRCS
			54071035	DYED OTHR NYLON/POLYAMIDE FBRCS ( FILAMENT )
			54071036	DYED POLYESTER SUITINGS
			54071043	PRINTED NYLON FURNISHG FBRCS
			54071045	PRINTED OTHR NYLON/POLYAMIDE FBRCS ( FILAMENT )
			54071046	PRINTED POLYESTER SUITINGS
			54071049	PRINTED OTHR POLYESTER FBRCS
			54071093	OTHR NYLON FURNISHG FBRCS

			54071096	OTHR POLYESTER SUITNG S
			54071099	OTHR POLYESTER FBRCS NES
13	540720	Woven fabrics of strip or the li ke, of synthetic filament, incl. monofilament of >= 67 decite x ...	54072010	UNBLECHD WVEN FBRCS FROM STRIP/THE LIKE
			54072020	BLECHD WVEN FBRCS FR OM STRIP/THE LIKE
			54072030	DYED WVEN FBRCS FROM STRIP/THE LIKE
			54072040	PRINTED WVEN FBRCS FR OM STRIP/THE LIKE
14	540769	Woven fabrics of yarn contain ing >= 85% by weight of mixtu res of textured and non-textur ed ...	54076900	WOVN FBRCS CONTNNG 8 5% OR MORE BY WT OF O THR THN NN-TXTRD POLY STR FLMNTS

List of Technical Textiles Products (HS Code mentioned are indicative) (Final products list with 8 digit HS code level will be Notified along with Scheme Guidelines)				
S.No	Segments	Products	Indicative HSN Code	Description
1	Geo-textiles	Geo-grids	56039400	Non-woven -OTHER : weighing more than 150 g/m <sup>2</sup>
		Geo-nets	54079110	Other Woven fabrics : unbleached or bleached : Unbleached
			54077110	Other Woven fabrics, containing 85% or more by weight of synthetic filaments : unbleached or bleached : unbleached
		Geo-membranes	54071099	Woven Fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters : other :other
			54071019	Unbleached polyester fabrics other
		Geo-tubes/Geo-bags	63059000	Sacks and bags, of a kind used for the packing of goods of other textile Materials
			39174000	Fittings for tube pipes and hoses of plastic
		Geo-textiles made from natural fibres	53110015	Woven fabrics of other vegetable textile fibres ; Woven fabrics of paper yarn : Of coir including log form and geotextiles
2	Agro- textiles	Shade-nets	60059000	Warp knit fabrics (including those made on galloon knitting machines), other
			94060011	Green house- in ready to assemble sets
		Mulch-mats	56031200	Nonwovens, whether or not impregnated, coated, covered or laminated weighing between 25G/SQM and 70

				G/SQM - man-made filament WGHNG>25g /sqm
		Anti-hail/Anti-bird/Anti-fog protection nets	60059000	warp knitted fabrics of wool or fine animal hair
		Fishing nets	56075010	Nylon Fish Net Twine
		Crop covers	56031100	Coated, covered or laminated non-woven made from manmade filament with weight less than 25 g/ sqm
		Turf protection nets	56031300	Coated, covered or laminated non-woven made from manmade filament with weight between 70 to 150 G/ SQM
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
			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 A 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)
			56012900	Wadding Of Textile Materials And Articles Thereof; Textile Fibres, Not Exceeding 5 Mm In Length (Flock), Textile Dust And Mill Neps: Wadding Of Man-Made Fibres (other)
		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	Garments, Made Up Of Fabrics Of Heading 5602, 5603, 5903, 5906 Or 5907 - Other Mens Or Boys Garments : Bullet Proof jacket, Bomb Disposal Jacket And The Like
		Nuclear, Biological and Chemical Warfare Suits		
		High visibility clothing and Infra-red clothing for military use		
		High Altitude clothing	62102010	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or



				5907 - other garments, of the type described in subheadings 6201 11 to 6201 19 : outer garments, of rubberised textile fabrics
	Fighter Aircraft Clothing	62102020		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6201 11 to 6201 19 : outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials
	Sub-marine clothing	62103010		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6202 11 to 6202 19 : outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials
		62104090		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other mens or boys garments : other
	Tents, Parachutes, collapsible textiles housing for military use	63062200		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods tents: of synthetic fibres
	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	65061010	Other Headgear, Whether Or Not Lined Or Trimmed Safety Headgear: Speed Glass Welding Helmets Or Other Helmets
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
			59029090	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polysters 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
		Sailing cloth	63061990	Other Tarpaulins, Awnings And Sunblinds; Tents; Sails For Boats, Sailboards Or Landcraft; Camping Goods
		Protective equipment for cricket, boxing and other sports ( Leg guard, Batting gloves, Thigh pad)	95069110	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 tabletennis) or Out-door games, not specified or included elsewhere in this chapter; swimming pools and paddling pools - other : - other : other

7	Protective Textiles (other than defence textiles):	Personal Protective Equipment for medical use	62102010	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6201 11 to 6201 19 : outer garments, of rubberised textile fabrics
		Fire retardant/Fire protection clothing		Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 other womens or girls garments
		Chemical/Petrochemical protection clothing	62105000	Garments, made up of fabrics of heading 5602, 5603, 5903, 5906 or 5907 - other garments, of the type described in subheadings 6202 11 to 6202 19 : outer garments, of fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives and other artificial plastic materials
		Electric Arc protection clothing		
		Fire retardant fabrics	62103010	
		Industrial gloves, Industrial protection clothing including high visibility clothing for non-military use	61161000	Gloves, Mittens And Mitts, Knitted Or Crocheted Impregnated, Coated Or Covered With Plastics Or Rubber
		N-95 and N-99 Masks (FFP-2 and FFP-3 masks), Gas Masks	90200000	Other Breathing Appliances And Gas Masks, Excluding Protective Masks Having Neither Mechanical Parts Nor Replaceable Filters
8	Building/ Construction Textiles:	Architectural Membranes	39219099	Other plates, sheets, film, foil and strip, of plastics - other : other : other
		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 resistant, anti- static and dust resistant / and composite Board for train coaches.	39181010	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER-Of polymers of vinyl chloride: Wall or ceiling coverings combined with - knitted or woven fabrics, nonwovens or felt
			39189020	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER-Of other plastics: Wall or ceiling coverings combined with - knitted or woven fabrics, nonwovens or felt
			57032010	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, Of nylon or other polyamides; Carpets, carpeting and Rugs



			57033010	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP, Of other man- made textile materials Carpets, carpeting and rugs
9	Specialty Fibres & Composites:	Carbon Fibre	68159990	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included other articles: other: other
			68151090	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included non-electrical articles of graphite or other carbon: other
		Aramids, Meta Aramids, Para-Aramids, Kevlar	70191900	Glass Fibres (Including Glass Wool): Other (Silvers, Yarn)
		Nylon 66	54061000	Man-Made Filament Yarn (Other Than Sewing Thread), Put Up For Retail Sale Synthetic Filament Yarn
		Glass Fibres, Basalt Fibres	70191100	Glass Fibres (Including Glass Wool): Chopped Strands Of A Length Not More Than 50 mm
			70191200	Glass Fibres (Including Glass Wool): Rovings
			70191900	Glass Fibres (Including Glass Wool): Other (Silvers, Yarn)
			70193100	Glass Fibres (Including Glass Wool): Glass Mats
			70193200	Glass Fibres (Including Glass Wool): Glass Thin Sheets (Voils)
			70193900	Glass Fibres (Including Glass Wool): Other (Webs Mattresses

				Boards etc)
			70194000	Glass Fibres (Including Glass Wool): Woven Fabrics Of Rovings
			70195100	Glass Fibres (Including Glass Wool) Woven Fabrics (Excluding Rovings) Of a Wdth Not More Than 30 Cm
			70195200	Glass Fibres (Including Glass Wool) Woven Fabrics (Excluding Rovings) Of a Width More Than 30 Cm Plain Weave, Weighing Less Than 250 g/sqm, Of Filaments Measuring Per Single Yarn Not More Than 136 Tex
			70195900	Other Woven Fabrics of glass
			70199090	Other Made-Up Articles Of Glass Fibres (Fibre Glass
		Ultra High Molecular Weight Polyethylene	54061000	Man-Made Filament Yarn (Other Than Sewing Thread), Put Up For Retail Sale Synthetic Filament Yarn
		Composites made out of all above fibres (i) to (v)	70191900	Glass Fibres (Including Glass Wool): Other (Webs Mattresses Boards etc)
68151090	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of Peat), not elsewhere specified or included other articles: other: other			
10	Smart Textiles embedded with active devices for medical, defence and special uses.		Smart Textiles is a new generation niche product. Any Smart Textiles product will be a combination of varieties of wearable materials embedded with electronics. The description does not fit into any particular HSN Code at present. A suitable HSN Code at 8- digit need to be created afresh for this product	



# THANK YOU!

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