



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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**E Serve No. 31 of 2017
2017**

March 18,

Circular No.EPS/49/2016-17

To: Members of the Council

Sub: Classification of "Saree" under CETA , 1985

Dear Member,

As you are aware, from time to time exporters face difficulty at the Customs and the Regional Offices of DGFT with regard to the classification of the export product "Saree" as a "fabrics" or as a "Made ups".

CBEC has now clarified vide Circular No. 1054/03/2017 -CX dated March 15, 2017 that "Saree" which has undergone further processing such as embroidery, stitching of lace and tikki etc and stitched with two or more kinds of fabrics will be classifiable as "Saree" under Chapter 50, 52 and 54 of the Central Excise Tariff Act, 1985 depending upon the material of the fabrics and not as "made ups" under Chapter 63 of the said Act.

A copy of the above Circular is enclosed herewith ([Click here](#)) for your information.

You are requested to please take a note of the above and do the needful.

In case, any further clarification is needed please contact Shri A.Ravi Kumar, Joint Director, TEXPROCIL.

Regards,

Siddhartha Rajagopal
Executive Director

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