

SCHEDULE

Tariff Item	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.(^o)	Drawback Rate	Drawback cap per unit in Rs.(^o)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CHAPTER – 95						
TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF						
9501	Deleted					
9502	Deleted					
9503	Tricycles, scooter, pedal cars and similar wheeled toys, dolls' carriages, dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds					
950301	Cricket bats made of plastic	Piece	5.7%	17.1	1.9%	5.7
950302	Plastic rounder bat	Piece	7%	9.5	1.9%	2.6
950303	Cricket set made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	1 Set	6.2%	77	1.9%	23.6
950399	Other	Kg	5.7%	30	1.9%	10
9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment					
950401	Carrom Board, with or without coins and strikers	Piece	7%	96	1.9%	26.1
950499	Others		1.9%		1.9%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		1.9%		1.9%	
9506	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					
950601	Table tennis bat	Piece	11.2	102	4.7%	42.8

950602	Table tennis table	Piece	10.4	2285	2.9%	637.2
950603	Lawn-tennis balls	Piece	12.9	8.1	3.4%	2.1
950604	Inflatable balls made predominantly of synthetic material, other than polyurethane	Piece	10.3%	31	1.9%	5.7
950605	Inflatable balls made of Polyurethane	Piece	12.9%	62.6	3.8%	18.4
950606	Cricket balls with outer covering of leather	Piece	7%	28	1.9%	7.6
950607	Cricket, Hockey, Boxing, Football and other Sports Gloves	Pair	7.2%	51	1.9%	13.5
950608	Cricket bat made of English willow	Piece	10.2%	698	6.4%	438
950609	Cricket bat made of other than English willow	Piece	8.2%	127	4.6%	71.2
950610	Sports net	Kg	12%	64	3.6%	19.2
950611	Swimming pools and paddling pools		1.9%		1.9%	
950612	Rubber bladders	Piece	8.3%	4.3	2.6%	1.3
950613	Shoulder or Shin guards	Piece	8.8%	13.7	1.9%	3
950614	Rounders bat of wood	Piece	8.3%	26	1.9%	6
950615	Leg guards	Pair	7.9%	110	1.9%	26.5
950699	Others		6%		1.9%	
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 9208 or 9705) and similar hunting or shooting requisites		1.9%		1.9%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		1.9%		1.9%	

List of Products not covered under Chapter 95 but which may be relevant to the Sports Goods Industry

TariffItem	Description of goods	Unit	A		B	
			Drawback when Cenvat facility has not been availed		Drawback when Cenvat facility has been availed	
			Drawback Rate	Drawback cap per unit in Rs.([₹])	Drawback Rate	Drawback cap per unit in Rs.([₹])
(1)	(2)	(3)	(4)	(5)	(6)	(7)
420202	Hand-bags or shopping bags, whether or not with shoulder strap, including those without handle					
42020201	With outer surface of leather, of composition leather or of patent leather	Piece	7.9%	245	1.7 %	52.7
4202020	Of cotton	Kg	7.3%	70	2%	19.2
4202029	Others	Piece	7%	145	1.7	35.2
420203	Articles of a kind normally carried in the pocket or in the handbag					
42020301	With outer surface of leather, of composition leather or of patent leather	Piece	7.9%	64	1.7 %	13.8
4202039	Others	Piece	7%	35	1.7	8.5
420204	Other articles					
42020401	With outer surface of leather, of composition leather or of patent leather	Piece	7.9%	64	1.7%	13.8
4202049	Others	Piece	7%	35	1.7	8.5
4203	Articles of apparel and clothing accessories, of leather or of composition leather					
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Piece	8.3%	21	2.6%	6.6
420304	Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials	Piece	8.3%	21	2.6%	6.6
420306	Other gloves made of leather	Pair	6.5%	50	1.3%	10.0
6116	Gloves, mittens and mitts, knitted or crocheted					
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	8.9%	22	3.2%	7.9

6216	Gloves, mittens and mitts					
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	Piece	8.9%	22	3.2 %	7.9
6305	Sacks and bags, of a kind used for the packing of goods					
630501	Flexible Intermediate Bulk Containers (FIBC)	Kg	7%	18	1.9%	4.9
630502	Sacks and bags made of jute including hessian bags, sacking bags, jute soil savers etc	Kg	5%	8	1.9%	3
630599	Others	Kg	5%	8	1.9%	3
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft;	Kg	5%	25	1.9%	9.5
6402	Other footwear with outer soles and uppers of rubber or plastics					
640201	Synthetic footwear	Pair	6.8%	50	1.9%	14
640299	Others		1.9%		1.9%	
6405	Other footwear					
640501	Sports Shoes made out of PVC/PU Coated fabrics with PVC Soles and fitted with Nylon/ Polyester terry towel fabrics on socks		1.9%		1.9%	
640599	Others		1.9%		1.9%	
6506	Other headgear, whether or not lined or trimmed					
650601	Bicycle Helmet made of Polystyrene	Piece	5.5%	12	1.9%	4.1
650602	Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms	Piece	5.5%	19	1.9%	6.6
650603	Cricket Helmets	Piece	5.5%	50	1.9%	17.3