

Drawback Schedule

With Effect From October 1, 2017 (vide Notofication No. 89/2017 Dt. 21/9/2017)

Tariff item	Description of Goods	Units	Drawback Rate	Drawback cap per unit in Rs.
1	2	3	4	5
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	1.50%	6.6
950302	Plastic rounder bat	piece	1.50%	2.8
950303	Cricket sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag	1 Set	1.50%	29.1
950304	Soft toys made of textile fabrics with or without polyfill stuffing	Kg	1.50%	9
950399	Other	Kg	1.50%	8.2
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			
9504 01	Carrom Board, with or without coins and strikers	piece	1.50%	20.6
9504 99	Others		1.50%	
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes		1.50%	
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	4.70%	44
950602	Table tennis table	piece	3.10%	695.4
950603	Lawn tennis balls	piece	1.50%	0.9

950604	Inflatable balls made predominantly of synthetic material, other than polyurethane	piece	1.50%	5.2
950605	Inflatable balls made of Polyurethane	piece	3.30%	20.2
950606	Cricket balls with outer covering of leather	piece	1.50%	6.5
950607	Cricket,Hockey,boxing, Football and other sports Gloves	pair	1.50%	10.6
950608	Cricket bat made of English willow	piece	6.30%	509
950609	Cricket bat made of other than English willow	piece	4.80%	93.1
950610	Made-up sports nets of nylon	Kg	3.00%	18
950611	Made-up sports nets of other man made textile material	Kg	2.80%	16
950612	Swimming pools and paddling pools		1.50%	
950613	Rubber bladders	piece	1.90%	1.4
950614	Protective sports gear (excluding leg guards) whether padded or not, including shoulder guards and shin guards	Kg	1.50%	25.3
950615	Rounders bat of wood	piece	1.50%	4.7
950616	Leg guargs	pair	2.70%	42.5
950699	Others		1.50%	
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		1.50%	
9508	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres		1.50%	
List of Products not covered under Chapter 95, But which may be relevant to the Sports Goods Industry				
Tariff item	Description of Goods	Units	Drawback Rate	Drawback cap per unit in Rs.

1	2	3	5	6
420202	Hand-bags or shopping bags,whether or not with shoulder strap,including those without handle			
42020202	Others of leather, of composition leather or of patent leather	Per piece	1.50%	65.9
42020203	of Cotton	Kg	2%	20.0
42020299	Others	Per piece	1.50%	31.1
420203	Articles of a kind normally carried in the pocket or in the handbag			
42020301	Of leather, of composition leather or of patent leather	Per piece	1.50%	12.8
42020399	Others	Per piece	1.50%	7.5
420204	Other articles			
42020401	With outer surface of leather,of composition leather or of patent leather	Per piece	1.50%	12.8
42020499	Others	Per piece	1.50%	7.5
420303	Gloves, specially designed for use in sports namely Golf Gloves made of leather	Per piece	2.40%	7.3
420304	Gloves, specially designed for use in sports namely Golf Gloves made of leather in combination with textile materials	Per piece	2.40%	7.3
420306	Other gloves made of leather	pair	1.50%	11
6116	Gloves,mittens and mitts,knitted or crocheted			
611607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	per piece	3.20%	8.8
6216	Gloves,mittens and mitts			
621607	Gloves, specially designed for use in sports namely Golf Gloves made of textile materials	per piece	3.20%	8.8
6305	Sacks and bags, of a kind used for packing of goods			
630501	Flexible Intermediate Bulk Containers (FIBC)	Kg	1.50%	3.9
630502	Sacks and bags made of jute including hessian bags,sacking bags ,jute soil savers etc.	Kg	1.50%	2.4
630599	Others	Kg	1.50%	2.4
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Kg	1.50%	7.5

6402	Other footwear with outer soles and uppers of rubber or plastics	Pair	1.50%	6.6
6405	Other footwear		1.50%	
6506	Other headgear, whether or not lined or trimmed			
650601	Bicycle Helmet made of Polystyrene	Per Piece.	1.50%	3.3
650602	Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms.	Per piece	1.50%	5.2
650603	Cricket Helmets	Per piece	1.50%	13.6

