

Drawback Schedule 2008-09

| Item Code | Item Description | Units | 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 |
| 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 | Criquet bats made of plastics | piece | 7% | 15 | 6.5% | 14 |
| 950302 | Plastic rounder bat | piece | 7% | 15 | 6.5% | 14 |
| 950303 | Criquet sets made of plastic consisting of two bats, two balls, two bases and six stumps in a nylon carrying bag | piece | 7% | 80 | 6.5% | 74.3 |
| 950399 | Other | Kg | 5.4% | 31.5 | 5.4% | 31.5 |
| 9504 | Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment | | | | | |
| 950401 | Carom Board, with or without coins and strikers | Piece | 8.5% | 80 | 7.2% | 68 |
| 950402 | Playing cards | Kg. | 2.2% | 7.2 | 1% | 3.2 |
| 950403 | Others | | 1% | | 1% | |
| 9505 | Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes | | 2.7% | | 1% | |
| 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 | Articles and equipment for table-tennis namely table tennis rackets | piece | 11.7% | 11.7 | 11.7% | 11.7 |
| 950602 | Articles and equipment for table-tennis namely table tennis tables | piece | 11% | 600 | 11% | 600 |
| 950603 | Articles and equipment for table-tennis namely table tennis nets | piece | 7% | 18 | 7% | 18 |
| 950604 | Tennis, badminton or similar rackets, whether or not strung: | piece | 5.8% | 18 | 5.8% | 18 |
| 950605 | Lawn-tennis balls | piece | 20% | 6 | 20% | 6 |
| 950606 | Inflatable balls made of leather | piece | 6.3% | 9 | 6.3% | 9 |
| 950607 | Inflatable synthetic balls made ofPVC/rubber | piece | 15% | 25 | 15% | 25 |
| 950608 | Inflatable balls made of Polyurethane | piece | 15% | 70 | 15% | 70 |
| 950609 | Rubber bladders | piece | 11% | 4 | 11% | 4 |
| 950610 | Basket ball unit Junior shot/EASI shot | Unit | 6% | 120 | 6% | 120 |

| | | | | | | |
|----------|---|-------|-------|------|-------|-------|
| 950611 | Basket ball unit smart shot/little shot | Unit | 7% | 80 | 7% | 80 |
| 950612 | Unit basket ball ring | Unit | 7% | 25 | 7% | 25 |
| 950613 | Basket ball ring with one spring/two springs/three springs | Unit | 7% | 80 | 7% | 80 |
| 950614 | Easy play/easy store netball unit | Unit | 4% | 75 | 4% | 75 |
| 950615 | Unit netball goal ring | Unit | 4% | 20 | 4% | 20 |
| 950616 | Unit netball ring detachable and fixing | Unit | 4% | 14 | 4% | 14 |
| 950617 | Netball goal post with ring | Unit | 6% | 70 | 6% | 70 |
| 950618 | Tchouk ball frame | piece | 7% | 125 | 7% | 125 |
| 950619 | Ball cage of steel | Unit | 7% | 200 | 7% | 200 |
| 950620 | Cricket balls, hockey balls and other balls | piece | 7% | 10 | 7% | 10 |
| 950621 | Cricket, Hockey, Boxing, Football and other Sports Gloves. | pair. | 9% | 50 | 9% | 50 |
| 950622 | Cricket bats | piece | 11% | 400 | 11% | 400 |
| 950623 | Deleted | | | | | |
| 950624 | Deleted | | | | | |
| 950625 | Deleted | | | | | |
| 950626 | Hockey sticks | piece | 7.2% | 14.4 | 7.2% | 14.4% |
| 950627 | Leg Guards | pair. | 11% | 60 | 11% | 60 |
| 950628 | Abdominal/elbow guard | piece | 11% | 3 | 11% | 3 |
| 950629 | Shoulder/Shin Guard | piece | 11% | 12 | 11% | 12 |
| 950630 | Other sports protective equipment not elsewhere specified | piece | 11.7% | 29.7 | 11.7% | 29.7 |
| 95069960 | Sports net | KG | 12% | 60 | 2.6% | 13 |
| 95069961 | General physical and exercise equipment including track and field equipment | | 6.3% | | 6.3% | |
| 95069962 | Croquet set | UNIT | 9% | | 9% | |
| 95069999 | Others | | 3.6% | | 3.6% | |
| 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 | | 2.7% | | 1% | |
| 9508 | Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theatres | | 2.7% | | 1% | |

| List of Products not covered under Chapter 95, But which may be relevant to the Sports Goods Industry | | | | | | |
|---|---|-------|--|------------------------------|--|------------------------------|
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| 3923210001 | HDPE Woven bags with LDPE liner fitted with Zips, Velcro Canvas, Snap fasteners. | Kg | 10.1% | 7.8 | 1% | 0.8 |
| 3923299001 | Polypropylene plain bags (without liner) | Kg | 10.7% | 8.3 | 1% | 0.8 |

| | | | | | | |
|-------------------|---|-----------|-------|------|------|-------|
| 3923299002 | Polypropylene woven Fabrics/Leno Bags | Kg | 9.9% | 7.5 | 1% | 0.8 |
| 40070090 | Heat Resistant Latex Rubber Thread | Kg | 10.8% | 18 | 4.5% | 7.4 |
| 420202 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, with outer surface of plastic or of textile materials | Per piece | 9.0% | 300 | 1.8% | 60 |
| 420203 | Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers not covered by tariff items 420201 and 420202 | Per piece | 6.1% | 180 | 1.4% | 40 |
| 420204 | Hand-bags, whether or not with shoulder strap, including those without handle, with outer surface of leather, of composition leather or of patent leather | Per piece | 9.0% | 150 | 1.8% | 30 |
| 420205 | Hand-bags, whether or not with shoulder strap, including those without handle, with outer surface of plastic sheeting or of textile materials including hand bags and shopping bags of cotton | Per piece | 7.8% | 110 | 1.8% | 25 |
| 420206 | Hand-bags, whether or not with shoulder strap, including those without handle, not covered by tariff items 420204 and 420205 | Per piece | 6.1% | 85 | 1.4% | 20 |
| 420207 | Articles of a kind normally carried in the pocket or in the handbag, with outer surface of leather, of composition leather or of patent leather | Per piece | 8.4% | 46 | 1.8% | 10 |
| 420208 | Articles of a kind normally carried in the pocket or in the handbag, with outer surface of plastic sheeting or of textile materials | Per piece | 7.8% | 36 | 1.8% | 8.3 |
| 420211 | Other articles, with outer surface of plastic sheeting or of textile materials | Per piece | 6.1% | 63 | 1.8% | 0.186 |
| 420303 | Gloves, specially designed for use in sports namely Golf Gloves made of leather | Per piece | 10.8% | 20 | 3.6% | 6.7 |
| 420304 | Gloves, specially designed for use in sports namely Golf Gloves made of synthetic materials or made of leather in combination with synthetic materials | Per piece | 16% | 23 | 5.5% | 8 |
| 6305 | Sacks and bags, of a kind used for the packing of goods | | | | | |
| 630501 | Sacks and bags, of a kind used for the packing of goods other than those covered by tariff item 630502 | KG | 7.2% | 14.4 | 1.5% | 3 |
| 630502 | Flexible Intermediate Bulk Containers (FIBC) | KG | 12.2% | 17 | 3% | 4.2 |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods | KG | 7.2% | 14.4 | 1.5% | 3 |

| | | | | | | |
|---------------|--|-----------|-------|-----|------|-----|
| 6402 | Other footwear with outer soles and uppers of rubber or plastics | | | | | |
| 640201 | Synthetic footwear | pair | 10.5% | 110 | 2.2% | 23 |
| 640202 | others | | 1.0% | | 1% | |
| 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials | | | | | |
| 640401 | Of rubber sole with canvas upper | pair | 4.5% | 6.3 | 4% | 5.6 |
| 640402 | others | | 1% | | 1% | |
| 6405 | Other footwear | | 1% | | 1% | |
| 650601 | Bicycle Helmet made of Polystyrene | 1No. | 7.6% | 3.1 | 1.2% | 0.5 |
| 650602 | Safety Helmet (made out of fibre glass reinforced plastics) weight 1425 gms +/- 20 gms. | 1No. | 7.6% | 7.2 | 1.2% | 1.1 |
| 650603 | Cricket Helmets | Per piece | 7.6% | 8.5 | 1.2% | 1.3 |
| 8308 | Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metals | KG | 9.0% | 9 | 1% | 1 |