

**TABLE 184**  
**CENTRAL EXCISE DUTY ON TEXTILE FIBRES**

(Advl %)

ITEM	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>NATURAL FIBRE</b>						
Cotton	NIL	NIL	NIL	NIL	NIL	NIL
Wool	NIL	NIL	NIL	NIL	NIL	NIL
Flax	NIL	NIL	NIL	NIL	NIL	NIL
<b>MAN-MADE FIBRE</b>						
Viscose staple fibre	16.32	8.16	8.24	8.24	4.12/8.24	# 10.3
Acrylic staple fibre	16.32	8.16	8.24	8.24	4.12/8.24	10.30
Polyester staple fibre	16.32	8.16	8.24	8.24	4.12/8.24	10.30
Nylon staple fibre	16.32	8.16	8.24	8.24	4.12/8.24	10.30
Acetate staple fibre	16.32	8.16	8.24	8.24	4.12/8.24	10.30
Polypropylene staple fibre	16.32	8.16	8.24	8.24	4.12/8.24	10.30

Note : # The three major advalorem rates of CENVAT 14%, 12% and 8% applicable to non-petroleum products have been reduced by 4% each, i.e., to 10%, 8% and 4% respectively and CENVAT on cotton textiles and textile articles has been reduced from 4% to NIL as a measure to stimulate the economy in the context of global economic recession by Government of India on 7th December 2008. However, in Budget 2009-10, the optional CENVAT on pure cotton textiles restored at 4% and for other textile excluding Man-made filament yarns and fibres at 8%. The mandatory CENVAT on Man-made filament yarn & fibres, have been increased from 4% to 8%. In Budget 2010-11, general rate of excise duty has been increased from 8% to 10%, barring few exceptions.