

TABLE 184

CENTRAL EXCISE DUTY ON COTTON, BLENDED AND MAN-MADE FABRICS

(Advl %)

ITEM	2007-08* (Units opt for availing Cenvat facility)			2008-09* (Units opt for availing Cenvat facility)			2009-10* # (Units opt for availing Cenvat facility)			2010-11* # (Units opt for availing Cenvat facility)			2011-12* # (Units opt for availing Cenvat facility)		
	Basic	Education Cess	Total Duty	Basic	Education Cess	Total Duty	Basic	Education Cess	Total Duty	Basic	Education Cess	Total Duty	Basic	Education Cess	Total Duty
Cotton fabrics	4	0.12	4.12	4	0.12	4.12	4/NIL	0.12/Nil	4.12/Nil	4	0.12	4.12	5	0.15	5.15
Man-made/blended woven fabrics	8	0.24	8.24	8	0.24	8.24	8/4	0.24/0.12	8.24/4.12	10	0.30	10.30	10	0.30	10.30

* Units are permitted to opt for zero duty without cenvat facility.

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%.