

TABLE 166

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

(Advl %)

| ITEM | 2009-10* # (Units opt for availing Cenvat facility) | | | 2010-11* # (Units opt for availing Cenvat facility) | | | 2011-12* # (Units opt for availing Cenvat facility) | | | 2012-13* # (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 |
| Cotton fabrics | 4/NIL | 0.12/Nil | 4.12/Nil | 4 | 0.12 | 4.12 | 5 | 0.15 | 5.15 | 5 | 0.15 | 5.15 |
| Man-made/blended woven fabrics | 8/4 | 0.24/0.12 | 8.24/4.12 | 10 | 0.30 | 10.30 | 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%.