

**TABLE 167
CENTRAL EXCISE DUTY ON WOOLLEN ITEMS**

(Advl. %)

ITEM	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)	2012-13* # (Units opt for availing Cenvat facility)
Raw Wool	NIL	NIL	NIL	NIL	NIL
Wool tops	8.24	4.12/8.24	10.30	10.30	10.30
Wool carded / combed Fine / coarse animal hair carded / combed	8.24	4.12/8.24	10.30	10.30	10.30
Woollen yarn (carded/combed)	8.24	4.12/8.24	10.30	10.30	10.30
Yarn of coarse animal hair or of horse hair	8.24	4.12/8.24	10.30	10.30	10.30
Woven fabrics & carded / combed wool or of carded / combed fine animal hair.	8.24	4.12/8.24	10.30	10.30	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 woollen items have been reduced from 8% to 4% 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 woollen item restored at 8% . In Budget 2010-11, general rate of excise duty has been increased from 8% to 10%, barring few exceptions.