

## Illustration for aggregation of duties on Imports of Textile and Textile Articles into India

*Contents published on this website have no legal sanctity and are for general reference only.*

*\*Assumed Value (c.i.f. - Cost, Insurance & Freight has been taken as US\$ 1 00 equivalent to INR 4400)*

Note: Indicative aggregations of duties levied on Imports of Textile and Textile Articles April-March 2007-08. Visitors are required to refer to the official documents published by Central Board of Excise & Customs, Govt. of India at <http://www.cbec.gov.in> to ascertain the facts.

S.No.	Description	Rate (%)	Value	Formula	Details
(a)	Transaction Value (c.i.f.)		4400.00		
(b)	Port handling charge	1.00	44.00	1% of (a)	1% of Transaction Value
(c)	Assessed Value (AV)		4444.00	(a) + (b)	Transaction Value+Port handling charge
(d)	Basic Customs Duty (Adv or S.D., whichever is higher)	10.00	444.40	(d)% of (c)	Basic Customs Duty (Ad-valorem or Specific Duty, whichever is higher) at applied rate on Assessed Value
(e)	Textiles Cess	0.05	2.44	0.05% of (c+d)	Textiles Cess yarn, fabric & made up of cotton, wool, artificial silk @ 0.05% is applied on sum of BCD and AV
(f)	Countervailing Duty (CVD)	8.00	391.07	(f) % of (c+d)	The duty is levied on imported goods in terms of Section 3 of the Customs Tariff Act, 1975. This duty is equal to the Central Excise duty leviable on a like article if produced or manufactured in India.
(g)	Education Cess on CVD	3.00	11.81	3% of (e+f)	3% (2% Education Cess+1% Senior & Higher Education Cess) on CVD is applied
(h)	Education Cess on BCD	3.00	25.14	3% of {(d)+(e)+(f)}	3% (2% Education Cess+1% Senior & Higher Education Cess) on BCD is applied
(i)	Total Duty excluding ACD		874.86	(d)+(e)+(f)+(g)+(h)	
(j)	Additional Customs Duty (ACD)	4.00	212.75	(j)% of {(c)+(i)}	
(k)	<b>Total Customs Duty</b>		<b>1087.61</b>	<b>(d)+(e)+(f)+(g)+(h)+(j)</b>	