**Revised All Industry Rates of Duty Drawback for 2014-15 (with effect from Feb. 13, 2015)**

**(Notified vide Customs Notification – Non – Tariff No. 21/2012 dated 10th February 2015)**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| S. No. |  | **Tariff item** | **Description of goods** | **Unit** | **DBK**  **(CENVAT not availed)** | | **DBK**  **(CENVAT availed)** | | **Remarks**  **(for CENVAT NOT AVAILED)** |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 |  |
| 1 | PREVIOUS RATE | 420199 | Saddlery and Harness for any animal – Others | KG | 4.7% | 47 | 1.9% | 19 | Unit changed from KG to Per piece.  Rate increased by 2.3%  Cap increased by Rs.72/- per piece |
|  | REVISED RATE | 420199 | Saddlery and Harness for any animal – Others | Per Piece | 7% | 119 | 1.9% | 32.30 |
| 2 | PREVIOUS RATE | 42020301 | Articles of a kind normally carried in pocket or in the hand bag – with outer surface of leather, of composition leather or of patent leather | Per piece | 7.7% | 57 | 1.9% | 14.10 | Cap increased by Rs.13/- per piece |
|  | REVISED RATE | 42020301 | Articles of a kind normally carried in pocket or in the hand bag – with outer surface of leather, of composition leather or of patent leather | Per piece | 7.7% | 70 | 1.9% | 17.30 |
| 3 | PREVIOUS RATE | 42020401 | Other Articles – with outer surface of leather, of composition leather or of patent leather | Per piece | 7.7% | 57 | 1.9% | 14.10 | Cap increased by Rs.13/- per piece |
|  | REVISED RATE | 42020401 | Other Articles – with outer surface of leather, of composition leather or of patent leather | Per piece | 7.7% | 70 | 1.9% | 17.30 |
| S. No. |  | **Tariff item** | **Description of goods** | **Unit** | **DBK**  **(CENVAT not availed)** | | **DBK**  **(CENVAT availed)** | | **Remarks**  **(for CENVAT NOT AVAILED)** |
|  |  | 1 | 2 | 3 | 4 | 5 | 6 | 7 |  |
| 4 | PREVIOUS RATE | 420301 | Articles of Apparel, made of leather | Per piece | 9.5% | 696 | 1.9% | 139.20 | Cap increased by Rs.124/- per piece |
|  | REVISED RATE | 420301 | Articles of Apparel, made of leather | Per piece | 9.5% | 820 | 1.9% | 164 |
| 5 | PREVIOUS RATE | 420599 | Other Articles of leather/composition leather or of leather in combination with other materials (including woven mesh/mats/panels/carpets in rolls or sheets/woven belts/braids strips/laces/cords in rolls or cut pieces) | KG | 5% | 45 | 1.9% | 17.10 | Cap increased by Rs.54.40/- per KG |
|  | Revised rate | 420599 | Other Articles of leather/composition leather or of leather in combination with other materials (including woven mesh/mats/panels/carpets in rolls or sheets/woven belts/braids strips/laces/cords in rolls or cut pieces) | KG | 5% | 99.40 | 1.9% | 37.80 |
| 6 | PREVIOUS RATE | 430301 | Articles of Apparel, made of leather and lining of fur skin/artificial fur | Per piece | 9.5% | 696 | 1.9% | 139.20 | Cap increased by Rs.124/- per piece |
|  | REVISED RATE | 430301 | Articles of Apparel, made of leather and lining of fur skin/artificial fur | Per piece | 9.5% | 820 | 1.9% | 164 |