



भारत सरकार/GOVERNMENT OF INDIA
वित्त मंत्रालय/MINISTRY OF FINANCE
राजस्व विभाग/DEPARTMENT OF REVENUE
मुख्य सीमा शुल्क आयुक्त का कार्यालय (दिल्ली क्षेत्र)
OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS (DELHI ZONE)
नवीन सीमा शुल्क भवन, इंदिरा गांधी अंतरराष्ट्रीय हवाई अड्डे के पास, नई दिल्ली-110037
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F.No. CCO/REIC/MISC/2/2026-REIC-O/o CC-CUS-ZONE-DELHI / 9185-9186 Date: As per e-sign.

PUBLIC NOTICE No. 12/2026 29.09.21

Subject: Public Notice regarding "Standardization Of Examination Orders And Testing Parameters For Textile Articles Covered Under Chapter 50 to 63 Of The Customs Tariff"-reg.

Attention of all the Importers, Exporters, Customs Brokers, members of the Trade and other Stakeholders falling under the jurisdiction of NAC-4 (Gr. 3 & 3A) is invited to the discussions held during the meeting with Stakeholders/Sectoral Associations under the Chairmanship of Hon'ble Convenor of NAC-4 (Gr.3 & 3A) dated 06.03.2026 & **10.07.2026** regarding finalization of standardized examination checks and testing parameters for textile imports.

2. In furtherance of this, the competent authority has approved the finalization of the Standardized Checks and Testing Parameters (**Annexure-A attached**) covering broad categories of yarns, fabrics, ready-made garments (RMGs) and made-up articles falling under Chapters 50 to 63. The testing parameters covers characteristics such as constituent fibre composition, stage of manufacture, method of manufacture (woven/knitted/non-woven), construction and pile characteristics, GSM, yarn count, linear density and garment-specific features, wherever applicable.

3. Accordingly, all the Importers, Customs Brokers, Trade Associations and other Stakeholders under the jurisdiction of NAC-4 (Gr. 3 & 3A) are informed and advised to take note of the same, with a view to bring uniformity across all the FAGs (Gr. 3 & 3A), and promoting certainty and transparency in Customs assessment, thereby reducing divergent practices.

This issues with the approval of Convenor, NAC-4 (Gr. 3 & 3A).

Encl: As above.

Digitally signed by
Anu Agarwal
Date: 29-09-2026
14:14:17

Additional Commissioner,
Mini Secretariate, NAC-4 (Gr. 3 & 3A)

Copy to:

1. The Member (Customs), CBIC, Kartavya Bhawan-I, New Delhi.
2. The Chief Commissioner of Customs, CCCU (DZ), NCH, New Delhi.

3. The Pr. Commissioner/Commissioner of Customs, Mumbai-II (INSAA1)/ Chennai (INMAA1)/ Ahmedabad (INMUN1)/ Kolkata (INCCU1)/ Tiruchirappalli (Prev.) (INTUT1)/ Bengaluru (INWFD1)/ Chennai (INMAA6).
4. All the Trade Associations/Commerce & Industries of Customs & CGST.
5. All members of CCFC/PTFC as per list.
6. AC/DC EDI, ACC (Import) for uploading on website.
7. Notice Board/Guard File.

PVC/ PU Coated Fabric

Sl.No	Test Parameters	Comments by BCBA	Comments
3	WEIGHT PER SQUARE METER (GSM).	a) Imported Consignments are weighed at the CFS/port and weighment slips are produced during examination. B) Re-Testing GSM would lead to additional costs without providing any substantial assessment benefit	• A CFS/port weighment slip helps in verifying the declared weight of the consignment and cannot determine the GSM (grams per square meter) of individual fabrics. • For assessment purpose, for verifying the declared classification, valuation, or tariff rates (rate of duty) where GSM is a relevant parameter, GSM test report issued by a recognized laboratory is required. For eg: Heading 5208: Woven fabric of cotton, containing 85% or more by weight of cotton, weighing not more than 200 GSM, Heading 5209: Woven fabric of cotton, containing 85% or more by weight of cotton, weighing more than 200 GSM, Heading 5210: Woven fabric of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 GSM, Heading 5211: Woven fabric of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 GSM.
4	TOTAL THICKNESS OF FABRIC.	a) Classification and duty assessment are primarily based on the nature and composition of the fabric (e.g. polyester, silk, Cotton etc.) b) Thickness is generally not a determining factor for customs assessment and may therefore be omitted	• Note 2(a)(2) to Chapter 59, which excludes from CTH 5903 any product which "cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm" at 15–30°C — pushing it to Chapter 39 instead. This flexibility test depends directly on total thickness and the relative thickness of coating versus base fabric. • Thickness is also relevant in terms of Note 2(a)(3) to Chapter 59 (fabrics "completely embedded in plastics or coated on both sides" → Chapter 39), which is precisely why the parameter list separately asks whether coating is "on one side or both sides" and records "thickness of the coated material and the base material" separately. Note 7 to Chapter 59 of the First Schedule to the Customs Tariff Act, 1975 defines and limits the scope of Heading 5910 by specifying the goods to which the heading does not apply. It excludes: (a) Transmission or conveyor belting of textile material of a thickness of less than 3 mm; and (b) Transmission or conveyor belts or

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			belting of textile fabric impregnated, coated, covered or laminated with rubber, or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber, which are classifiable under Heading 4010. Hence, thickness is an important parameter for classification of the goods.
7	WHETHER COATING IS VISIBLE WITH NAKED EYE.	a) Determination of coating characteristics should be established through lab testing b) Visibility with the naked eye is subjective and may not provide a reliable basis for assessment	Note 2(a)(1) to Chapter 59, mentions that heading 5903 applies to "fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually chapters 50 to 55, 58 or 60), for the purpose of this provision, no account should be taken of any resulting change of colour." Hence, coating visible with the naked eye" test derives its legal force from these Chapter Notes. Note 2(a)(1) to Chapter 59 expressly excludes from Heading 5903 those textile fabrics "in which the impregnation, coating or covering cannot be seen with the naked eye," while clarifying that "no account should be taken of any resulting change of colour.

YARN

Sl.No	Test Parameters	Comments by BCBA	Comments
2	IDENTIFICATION OF FIBRE AND FIBRE BLEND COMPOSITION	a) The nature and composition of yarn are generally evident from fibre identification b) Separate testing for fibre blend composition may not be required in all cases	Fibre composition is mandatory criterion for tariff classification under Section XI of the First Schedule to the Customs Tariff Act, 1975. In particular, Note 2 to Section XI lays down the legal principles for classification of textile products consisting of mixtures of textile materials by prescribing the method for determining the textile material that governs classification where goods are composed of two or more textile fibres. Accordingly, several tariff headings are expressly determined by the fibre composition or the predominance of particular textile fibres.
6	WHETHER DYED/UNDYED/BLEACHED/UNBLEACHED	a) Dye-related characteristics can be adequately determined through existing laboratory tests, including Azo Dye testing where applicable. Separate testing may therefore be redundant	Dyed/Undyed and Bleached/Unbleached are Statutory Classification Criteria: The status of textile goods as dyed or undyed and bleached or unbleached constitutes an independent statutory criterion for tariff classification under Section XI of the First Schedule to the Customs Tariff Act, 1975. The Subheading

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			Notes to Section XI specifically prescribe the meaning and scope of expressions such as "bleached", "unbleached", "dyed", "yarns of different colours", "printed", and other processing conditions. Numerous tariff headings and subheadings in Chapters 50 to 60 distinguish textile products on the basis of these processing characteristics, making their determination essential for correct tariff classification. for eg: Weft Knitted fabric of cotton is classifiable as: 60062100 : Unbleached or Bleached, 60062200: Dyed, 60062300: of Yarns of Different Colours, 60062400: Printed.
9	WHETHER MONOFILAMENT YARN,	The nature and composition of the yarn should be sufficient for assessment purposes. Additional testing for monofilament status may not be necessary.	Heading 5404 covers synthetic monofilament of 67 decitex or more, provided it satisfies the prescribed maximum cross-sectional dimension. In contrast, Heading 5402 covers synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex as well as synthetic multifilament yarn. Consequently, determining whether the imported product is a monofilament or a multifilament yarn, together with verification of its decitex and dimensional characteristics, constitutes a mandatory statutory exercise for arriving at the correct tariff classification under Chapter 54.
10	WHETHER POY/FDY/PDY/PILE/CHENILLE YARN,	Nature and composition of the yarn are sufficient for classification and assessment. Separate identification of these categories may not materially affect duty determination.	POY/FDY/IDY are technical descriptions of yarn and are classifiable under different Heading depending upon their composition and relevant technical characteristics. POY (partially oriented polyester yarn) has specific recognition under CTH 5402.46. Further, CTH 5606 specifically covers chenille yarn, gimped yarn and loop wale-yarn. Since classification of such yarns depends upon their technical characteristics and construction, identification of yarn type is necessary for determination of the appropriate tariff classification and applicability of relevant provisions.
11	LEA COUNT/NM	Customs duty is generally not dependent upon Lea Count or NM count, Hence, this parameter may be omitted.	Yarn Count as a Technical Parameter for Tariff Classification Yarn count is an important technical parameter for the identification and classification of textile yarn under the First Schedule to the Customs Tariff Act, 1975. Heading 5402, synthetic filament

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			yarn is classified by reference to linear density (decitex), Similarly, Headings 5205 and 5206, covering cotton yarn, classify yarn according to statutory criteria including whether the yarn is single or multiple (folded/cabled) and the applicable yarn count ranges prescribed in the tariff subheadings. Hence, verification of yarn count becomes necessary wherever the declared count determines the appropriate tariff subheading. ADD notification 10/2023 -customs (ADD) dated 12.10.2023 prescribes Anti Dumping Duty on Flax Yarn of below 70 Lea Count (or below 42 nm).
12	NUMBER OF TWISTS PER METRE	Nature and composition of the goods are sufficient for assessment. Testing for twists per metre does not materially impact classification,	Twist is a classification parameter under CTH 5402, which differentiates synthetic filament yarn based on twist, including specified twist limits. Hence, twist determination is required where relevant to classification.
13	WHETHER THE YARN IS PUT UP FOR RETAIL SALE	This parameter cannot be accurately determined through laboratory testing of a sample. It is more appropriately verified through examination of packaging and presentation at the time of assessment.	The parameter is recognized under tariff headings. For eg. CTH 5402 covers synthetic filament yarn "not put up for retail sale". This parameter is generally determined on the basis of the packing, presentation and condition of the goods at the time of import as it remains a legally relevant criterion for tariff classification. Hence, the importer's declaration in this regard may be obtained and verified during the physical examination of the goods.
14	IF THE YARN IS METALLISED YARN/RUBBER THREAD TEXTILECOVERED/GIMPED YARN	The nature and composition of the yarn adequately establish these characteristics. Separate testing may not be necessary.	Separate tariff headings exist: CTH 5604 – rubber thread/cord textile covered; CTH 5605 – metallised yarn; CTH 5606 – gimped yarn and chenille yarn. Classification depends upon construction features such as textile covering, metal incorporation or gimping, which cannot be established merely from fibre composition. Verification/testing is required where such features are not evident.

WOOL FABRIC

Sl.No	Test Parameters	Comments by BCBA	Comments
3	WEIGHT PER SQUARE METER(GSM)	Weight can be verified through weighment records and examination conducted at the CFS/port. Additional lab testing may not be required.	A CFS/port weighment slip helps in verifying the declared weight of the consignment and cannot determine the GSM (grams per square meter) of individual fabrics.

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			For assessment purpose, for verifying the declared classification, valuation, or tariff rates (rate of duty) where GSM is a relevant parameter, GSM test report issued by a recognized laboratory is required. The GSM determines whether the fabric falls under a particular 8-digit tariff item, affecting duty rate, eligibility of exemptions, and statistical classification. Example: A wool fabric may fall under 51111xx ($\leq 300 \text{ g/m}^2$), but if the GSM exceeds 300 g/m^2, classification may shift to another tariff item 51119XX. Therefore, GSM testing is required to establish the correct Customs classification and duty assessment.
4	WHETHER CARDED WOOL/ COMBED WOOL	Since the goods are fabric and not raw wool, this parameter may not materially assist assessment.	Carded or combed is required parameter/test for classification under Customs tariff headings. Examples (Indian Customs Tariff – Chapter 51): 5111 – Woven fabrics of carded wool or carded fine animal hair, 5112– Woven fabrics of combed wool or of combed fine animal hair parameter carded/combed results in change of duty structure. Therefore, testing is necessary for accurate Customs classification.
6	WHETHER DYED/UNDYED/ BLEACHED/ UNBLEACHED/PRINTED/OTHER	Existing dye-related laboratory tests adequately establish such characteristics. Separate testing may therefore be avoided.	Dyed/Undyed and Bleached/Unbleached are Statutory Classification Criteria: The status of textile goods as dyed or undyed and bleached or unbleached constitutes an independent statutory criterion for tariff classification under Section XI of the First Schedule to the Customs Tariff Act, 1975. The Subheading Notes to Section XI specifically prescribe the meaning and scope of expressions such as "bleached", "unbleached", "dyed", "yarns of different colours", "printed", and other processing conditions. Numerous tariff headings and subheadings in Chapters 51 distinguish textile products on the basis of these processing characteristics, making their determination essential for correct tariff classification. for eg: 51121110 – Wool fabric ($\leq 200 \text{ g/m}^2$), unbleached 51121120 – Wool fabric ($\leq 200 \text{ g/m}^2$), bleached

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			• 51121130 – Wool fabric (≤ 200 g/m²), dyed • 51121140 – Wool fabric (≤ 200 g/m²), printed • 51121190 – Wool fabric (≤ 200 g/m²), other
7	WHETHER FINE OR COARSE ANIMAL HAIR.	Fibre composition testing sufficiently establishes the nature of the material. Additional testing may not be necessary.	Testing for fine or coarse animal hair content is required because Customs classification of wool fabrics depends on the type of animal hair used. For eg; fine animal hair (Chapter 5112) or coarse animal hair (Chapter 5113), Therefore, testing is necessary for accurate Customs classification and prevention of misdeclaration
8	WHETHER WASTE OR GARNETTED STOCK	Such characteristics can be examined physically during cargo examination. Testing of a small laboratory sample may not provide conclusive results	Testing for waste or garnetted stock of wool is required because tariff classification under Chapter 51 of the Customs Tariff Act, 1975 depends upon the actual nature and condition of the material, namely whether it is virgin/new wool fibre, wool waste, or garnetted stock. These categories are separately covered under different tariff headings and may attract different rates of duty and import policy conditions. Garnetted stock is distinct from new wool fibre and is classified separately under Heading 5104.

COTTON FABRIC

Sl.No	Test Parameters	Comments by BCBA	Comments
11	SPECIFY THE WEAVE PATTERN - PLAIN WEAVE/ TWILL/ /SATIN/GUAGE FABRIC ETC	Nature and composition testing should generally suffice for classification. Determination of weave pattern may not be required In routine cases	In the case of cotton fabrics, the importance of the weave pattern is particularly evident because the tariff differentiates not only by fibre composition, weight, and processing, but also by special weave constructions. For eg; 8 digit classification is dependent on nature of weave as under : • 5209 11 --- Plain weave • 5209 12 --- 3-thread or 4-thread twill, including cross twill

KNITTED FABRIC

Sl.No	Test Parameters	Comments by BCBA	Comments
10	WIDTH NET/TULLE	Width can be measured during physical examination at the docks/CFS. Measurement from a laboratory sample	Width is a legally relevant parameter in the classification of several textile products under Chapters 50 to 63 of the Customs

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		may not accurately represent the imported goods	Tariff Act, 1975, as the tariff headings and Chapter Notes often distinguish textile materials based on their width, in addition to fibre composition, construction, processing and end use. Therefore, verification of width is essential wherever the tariff description prescribes a specific dimensional criterion. for eg; Heading 5806: covers narrow woven fabrics, generally including woven fabrics of a width not exceeding 30 cm. heading 6003: covers knitted or crocheted fabrics of width not exceeding 30cm, other than those of heading 6001 or 6002
11	PERCENTAGE OF ELASTOMERIC YARN	Fibre composition analysis adequately establishes the nature of the fabric. Separate testing may not be required unless specifically relevant for classification.	No separate testing is asked when elastomeric yarn percentage in the composition is given if it is not given in incomplete test report then only it is asked.