

Tariff Value of Garments

The notification fixes tariff values in case of woven garments which bear a registered brand name or are sold under a registered brand name. The tariff value for calculation of excise duty will be 60 percent of retail price.

08-CE(NT) In exercise of the powers conferred by sub section (2) of
01.03.2001 section 3 of the Central Excise Act, 1944 (1 of 1944), the
Central Government, hereby fixes tariff value in respect of

the goods of the description specified in column (3) of the Table below and falling under sub-heading No. of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as are specified in the corresponding entry in column (2) of the said Table, at the rate specified in the corresponding entry in column (4) of the said Table:-

Table

SNo	Sub-heading No.	Description of goods	Tariff Value
(1)	(2)	(3)	(4)
1.	6201.00	All goods bearing a registered brand name or sold under a registered brand name	60% of the retail sale price
2.	6202.00	All goods bearing a registered brand name or sold under a registered brand name	60% of the retail sale price

Explanation.- For the purposes of this notification, "retail sale price" means the maximum price at which the said goods may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.