



# Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



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**Circular No. 433/66/98-CX**  
dated 27/11/1998

**F. No. 59/1/96-CX.I**

Government of India  
Ministry of Finance  
Department of Revenue, New Delhi

**Subject:** Central Excise - classification of fusible interlining cloth under Chapter Heading 59.03 of the Central Excise Tariff Act, 1985- clarification - regarding.

I am directed to say that certain doubts have arisen regarding the classification of fusible interlining cloth after the omission of Chapter Note 2(c) of Chapter 59 of the Central Excise Tariff with effect from 16.3.95. Specifically, doubts have been raised as to whether fusible interlining cloth continues to be classifiable under Chapter Heading 59.03 of the Central Excise Tariff Act, 1985 after the omission of the above mentioned Chapter Note.

2. The matter has been examined by the Board. Chapter Note 2(c) was introduced as a new clause in Note 2 of Chapter 59 in the 1989 budget in order to clarify that fusible interlining cloth made by discrete coating of plastic by dot matrix process would be classified under Chapter Heading 59.03. Chapter Note 2(c) reads as follows: "Textile fabrics, partially or discretely coated with plastic by dot printing process". Chapter Note 2(c) was omitted with effect from 16.3.95.

3. In the 1995 budget the Central Excise Tariff was broadly aligned with the Customs Tariff (based on HSN) and as such Chapter Note 2(c) of Chapter 59 of the Central Excise Tariff was omitted. The omission of Chapter Note 2(c) was neither intended to and nor resulted in changing the classification of fusible interlining cloth under Heading 59.03 of the Central Excise Tariff. This is so because as per the HSN Explanatory Notes (1996, 2nd edition, page 894) textile fabrics which are spattered by spraying with visible particles of thermoplastic material and are capable of providing a bond to other fabrics or materials up the application of heat and pressure are covered under Chapter Heading 59.03. Classification of such fabrics under Chapter Heading 59.03 may thus be considered as an exception to Chapter Note 2(a) (4) of Chapter 59 according to which fabrics partially coated or partially covered with plastics and bearing designs resulting from those treatments are excluded from the scope of Chapter Heading 59.03.

4. Board is of the view that fusible interlining cloth would be appropriately classified under Chapter Heading 59.03 of the Central Excise Tariff.

Sd/-  
(S.C. Bhatia)  
Under Secretary to the Government of India

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