

REF: INT 04 /11

Item: Kolhapuri chappals

Commodity:

Footwear with **outer soles of leather and uppers which consist of leather straps** across the instep and around the big toe.

Photo:



Classification:

Heading 64.03: Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.

Sub Heading (6403.20): Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.

Sub heading 6403.2010: Kolapuri chappals and similar footwear (*see note below*)

Rationale:

By application of GIR 1 and GIR 6 of the Harmonised Commodity Description and Coding System.

NOTE:

All footwear make "Kolhapuri" does not necessarily fall within the scope of sub heading 6403.2010. The above classification applies **only** to footwear outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.