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# COTTON STATISTICS & NEWS

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## Indian Cotton and Circular Economy

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### Introduction

Human beings have been using cotton for thousands of years and there are archaeological findings of wild cotton which date back thousands of years. Cotton is the most profitable non-food crop in the world by providing income to millions people worldwide and employs a reasonable per cent of all labour in developing countries. Approximately half of all textiles are made of cotton. But due to the gaining momentum of sustainability awareness in recent times, cotton has been under constant criticism for its impact on the environment. Indian

cotton has been blamed for sustainability issues like usage of excess pesticides, fertilizers, water and labour for cotton production. Similarly, the textile sector is accused for the wastes and chemical pollution caused by its industrial processes. Added to these, there is an issue related to end life of cotton products when it ends up in disposal environments as landfills. In the era of enormous public awareness on textile recycling and textiles' contribution to micro fibre pollution, there is huge demand to develop sustainable alternatives for its recycling.

### EXPERT'S Column



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Exploring the various sustainable alternatives, an economic system called "Circular Economy" (CE) is viewed as an effective substitute. The circular economy is an economic system that is aimed at eliminating waste and focuses on using the resources continuously. This article focuses on the possibility of adopting circular economy in the Indian cotton sector and ways to shift from the currently practised linear economy, so as to help reduce pollution, deal with climate change and environmental crisis sustainably. To understand cotton and circular economy, one must know the present contribution of cotton to the Indian economy, its life cycle and its recycling process. Hence, this article makes an attempt to systematically explain all the related processes and explores the possibilities for circular economy of Indian cotton.

### Indian Cotton Economy

India's textile industry is predominantly cotton based and hence cotton plays an important role in Indian economy. India has the largest acreage

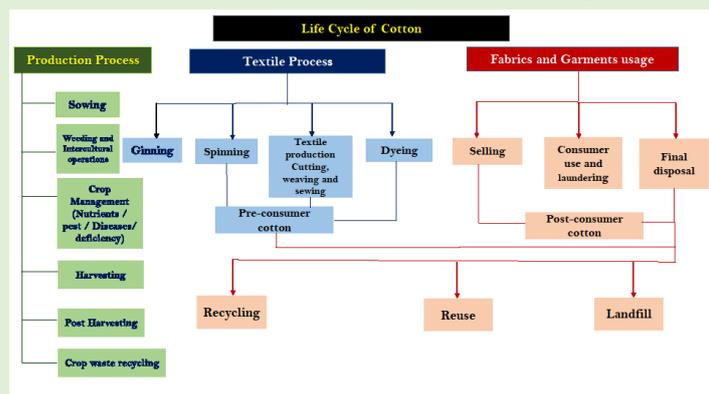
under cotton and the crop is grown around 12 million hectares every year by 8-10 million farmers. Indian is one of the largest producers as well as exporters of cotton yarn. The contribution of Indian textile industry to the country's GDP is around 5%. It also contributes 14% to industrial production and 11% to total export earnings. After agriculture, the textile industry is the second largest employer in the country providing to over 51 million people directly and 68 million people indirectly, including skilled and unskilled women force. The country's total textiles and apparel export has 23% of cotton yarn and fabrics. During the years 2019-20 and 2020-21 (upto February) the export of cotton yarn, cotton fabrics, cotton made-ups and handloom products reached around US\$ 10 billion and US\$ 9.48 billion respectively. The country's textile products are imported by various reputed international retailers and brands like H&M, JC Penney, Levi, Marks & Spencer, Nike, Reebok, Tommy Hilfiger, Carrefour, Gap, Macy's, Metro Group and Walmart.

India also exported around US \$ 87.3 million cotton waste in 2020 and it is the first largest exporter of cotton waste in the world. In 2020, cotton waste was the 376th most exported product in India and countries like Germany, Belgium, Vietnam and Thailand imported cotton waste from India. Also, it imported cotton waste around US\$ 21.9 Million from Bangladesh, USA, Oman and Turkey.

## Life Cycle of Cotton

The life cycle of cotton in India is divided into three broad phases viz., Phase of Fibre production, Phase of fabric production and Phase of fabric use. The first phase covers the production of fibre from the stage of sowing seed to harvesting seed cotton, mostly an agricultural process. The second phase is more of textile process and covers the production of fabric from fibre. The last one is usage of fabric and garments made out of the fibre including stages like sewing, consumer usage, laundering and finally ending into disposal places.

**Figure - 1 : Life Cycle of Cotton at Production, Textile Process and Fabrics Usage**



## Cotton Recycling and Recycled Cotton

Cotton recycling is the process of converting cotton fabrics into fibres for reusing in other textile products. It includes assessment of the quality of cotton fibres through collection of systematics, manual sorting and breaking down the textile fibre into reusable fibres through chemical and mechanical process. There are two types of recycled cotton. One is Pre-Consumer Cotton - the excess textile waste during the production of garments which is the primary source for recycled cotton. The other is Post-Consumer Cotton which is nothing but the discarded textile waste from the consumers, mostly ended up in landfills. Cotton recycling is considered as a mitigation strategy since it mitigates wastage and is a sustainable alternative to disposal which reduces the resources to produce raw cotton, the general raw material for textiles. It is also paving the way for circular economy in cotton.

## Cotton Wastes in India and Reuse

In India, different types of fabrics are obtained from cotton yarn weaving and combining cotton yarns with other fibres. During this production process, much waste is created and it is in general called cotton textile waste. This can be classified into two main groups as production waste and post production waste. In general, the production waste is basically raw materials of each production step which cannot be put into the end product but can be reused for other purposes. This is mainly comber noil which is a by-product of the yarn spinning process, produced when cotton is combed in comber machine to remove short fibres. It is generally trash free and may be bleached or unbleached. It is reused for manufacturing pharmaceutical and surgery cotton and sometimes reused for yarn production. The bleached ones are used for cotton balls, buds and pads. Another waste is cotton flat which is a by-product of the yarn spinning process, mostly produced at first carding machine and has longer fibre length but with high trash content. Cotton dropping is also obtained during yarn manufacturing and it has less fibre content and is reused for spinning low count yarn. Licker-in is also a by-product obtained during yarn manufacturing and is also reused in low count yarn spinning. Post production wastes are generally worn-out cloths, which can be recycled and may be used again in textiles and utilised in other products.

## Landfills

It is stated that around 84% of clothing ends up in landfills or incinerators. Since the 1990s, consumer behaviour has shifted towards shopping for new clothes frequently, that means textiles wastes end up in landfills much faster than earlier

years. This paradigm shift in consumer behaviour not only wastes money or resources, but the increased volume of textile waste takes longer to decompose in landfills and waterbodies. It also leads to the criticism of microfibre pollution.

### Micro Fibre Pollution and Cotton

It is specified that all textiles including cellulose – based fibres like cotton do shed tiny strands of material, called microfibres during use and in the wash. These microfibres are too small to be completely filtered by equipment and so every time fabric is washed, microfibres enter in the waterways. Research insights reveal that cotton fabrics are compostable and biodegrade much faster rates than other synthetic fabrics under industrial compost conditions. One study indicated that cotton microfibres biodegrade by up to 90% in just 40 days in wastewater treatment environments. Another recent research has shown that when microfibres are shed from garments made of a cotton and polyester blend, the cotton microfibres biodegrade, while polyester does not. Added to this, a recent study by researchers from North Carolina State University, Duke university and Cotton Incorporated showed that the application of commonly used textile finishes does not significantly inhibit the biodegradation of cotton microfibres in realistic aquatic conditions.

To rescue the Indian cotton sector from all these accusations, the alternative economic system called circular economy can be adopted to eliminate waste and focus on using the resources continuously.

### Circular Economy

According to Prof. S. K. Ghosh, ‘Circular economy is a systems-level approach to economic development. It is a paradigm shift from the traditional concept of linear economy model of extract-produce-consume-dispose-deplete to an elevated level of achieving zero waste. This is done through resource conservation - the changed concept of design of production processes and materials selection for higher life cycle, conservation of all kinds of resources, material and energy recovery all through the processes, and at the end of the life cycle of a specific product, utilise it as the input materials to a new production process in the value chain cycles - that improve resource efficiency, resource productivity, benefit businesses and the society, creates employment opportunities and provides environmental sustainability.’ (Circular Economy Global Persepective).

According to the Ellen MacArthur Foundation (EMF), which has been pioneering Circular Economy practice globally, the concept is based

on three principles viz., design out waste and pollution, keep product materials in use and regenerate natural systems. It is stressed that waste and pollution can be minimised at the design stage, which determines 80% of environmental impact. Using alternative and new material and updated technology can help in designing better. The second principle ensures that products do not end up in landfill but are kept in use. The products should be designed in a way that they can be reused, repaired or remanufactured. Finally, a circular economy promotes doing good for the environment, which means going beyond ‘not doing any harm’. The principle promotes enhancing natural resources by being mindful about consumption and production.

### Meaning of Circular Economy for Cotton

It is indicated that cotton has a naturally circular lifecycle since it can be reused, recycled and returned to the earth. At the production level in India, the seed cotton is harvested for fibre but the rest of the plant is fully utilised for production of various value-added products. At the ginning level, cotton fibre is separated from the seed cotton and cotton seed is used for preparing edible oil and oilcake as feed for animals. At the spinning level, the various wastes are utilised for making products used for medical purposes and other uses. At the fabric making level, through smart processing solutions, the products are designed and manufactured. At the consumer level, cotton products are used, laundered and reused. Even though laundering process contributes to environmental impacts, recycling guarantees that no new resources have gone into manufacturing. The practice of recycling textile products made of 100% cotton like garments, apparel, household goods and all fabrics, is common in India. Even earlier, Indians have a rich tradition of approaching textile products sensibly and reusing the textiles to the maximum extent possible.

Figure 2 : Usage of Cotton Products and Cotton Wastes at Production, Textile and Consumer Levels



But nowadays, with the inevitable changes happening in the lifestyle of Indians has contributed significantly to landfill wastes in India. Once the cotton products reach the stage of “no more reuse or recycle” in India, the usual practice is discarding them in landfills. Research says that cotton rather than other synthetic fibres, can easily be degraded in composts, wastewater, saltwater and other environments. It returns back to the soil quickly as decomposed and nourishes the soil. Now some of the clothing brands in India and few Non-Government Organizations have started buying back old clothes for recycling into cotton fibre insulation. They have come aboard to work towards creating a circular economy that phases out harmful materials and keeps clothes in use. They want to turn the linear make-wear-discard fashion economy into a circular one.

### Need for Circular Economy in Indian Cotton Sector

It is stated that global textile and apparel sector is a huge industry worth billions of dollars. The greenhouse gas emissions of the sector are a concern and it exceeds those from the aviation and maritime industry clubbed together. The Indian textile industry, traditionally a labour-intensive industry, has long been afflicted by many issues related to sustainability. Its global level customers demand sustainable sourcing of raw materials and employing sustainability driven practices. The 2025 Sustainable Cotton Challenge serves as a basis for change in the textile industry to source 100% sustainable cotton which in turn poses challenges for the Indian cotton growers to opt for ethical, responsible and sustainable cotton production and textile sector to choose sustainable practices.

Addressing the land, air, water and social impacts of cotton supply chains through ethical and sustainable cotton production in India will move the Indian textile industry to achieve the UN SDG. With this background, embracing circularity in the Indian cotton and textile sector is no more an option but an imperative solution.

Circular economy is an economic system aimed at the continual use of resources while eliminating wastes. Changing the linear economic model of cotton sector into circular economy is not easy, as it would entail transforming current production and consumption patterns. This transformation can be brought by adopting one of the strategies of circular economy called “Using waste as a resource”. For that there is not much infrastructure in India for collection, recycling. Technologies for recycling fibres are being developed, but none are yet at scale. Lacking a

widespread collaborative approach for meeting the challenges of circular economy is another drawback. Another visualised barrier for circular economy is lack of clear evidence of financial viability in the circular business model. Marketing the circular products would be a challenge unless there is a desirable change in the mind-set and perception of consumers.

### The Way Forward

Awareness need to be crated among all the stakeholders from cotton farmers to finishers and consumers about the need of circular economy. The Cotton Research and Development organisations in the country must conduct research programs on the topic and organise capacity building programs about the practices of circular economy to the end users. The educational institutions must integrate courses on sustainability practices at various levels to impart knowledge about circularity. More awareness campaigns should be conducted among the stakeholders about the ill-effects of landfills and possibilities of reuse and recycle. A pilot action project may be implemented to demonstrate the application of circular economy in Indian conditions.

### Conclusion

Handling of textiles waste is a concern and it has risen in recent years all over the world. The growing population, increasing purchase power and changing fashion cycles, demand growth in the textile sector and as a result, there is high level of consumption and waster generation. The negative environmental impacts cause due to fibre and fabric wastes of this sector need immediate interventions. Circular economy in the Indian cotton sector is one such intervention which need to be fostered in the coming years. Since CE is relatively a new concept, its implications will be enormous on Indian cotton sector. There would be challenges in acceptance and application of circular business models. Developing effective strategies and policies is the need of hour for promoting circular economy in the Indian cotton sector.

*(The views expressed in this column are of the authors and not that of Cotton Association of India)*

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# GST Rate Changes from 18th July 2022

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## EXPERT'S Column



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HSN	Description	Rate
0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	Meat and edible meat offal	5%
0303, 0304, 0305, 0306, 0307, 0308, 0309	Fish and crustaceans, molluscs and other aquatic invertebrates	5%
0403	Curd; Lassi; Butter milk	5%
0406	Chena or paneer	5%
0409	Natural honey	5%
0504	Guts, Bladders And Stomachs Of Animals (Other Than Fish), Whole And Pieces Thereof, Fresh, Chilled, Frozen, Salted, In Brine, Dried Or Smoked	5%
0713	Dried leguminous vegetables, shelled, whether or not skinned or split	5%
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets	5%
08	Dried makhana, whether or not shelled or peeled	5%
1001	Wheat and meslin	5%
1002	Rye	5%
1003	Barley	5%
1004	Oats	5%
1005	Maize Corn	5%
1006	Rice	5%
1007	Grain sorghum	5%
1008	Buckwheat, millet and canary seed; [other cereals such as Jawar, Bajra, Ragi]	5%
1101	Wheat or meslin flour	5%
1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.]	5%
1103	Cereal groats, meal and pellets	5%
1105	Flour, powder, flakes, granules or pellets of potatoes	5%
1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc.	5%
1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar	5%

1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki	5%
2009 89 90	Tender coconut water	12%
3101	Animal or vegetable fertilisers, whether or not Mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products and organic manure	5%
53	Coir pith compost	5%

Rule 3 under Chapter II which relates to Retail sale –

This rule lists out the packaged commodities in respect of which the provisions of this chapter would NOT BE applicable. It covers:

- i. packages of commodities containing quantity of more than 25 kilogram or 25 litre;
- ii. Cement, fertilizer and agricultural farm produce sold in bags above 50 kilogram; and
- iii. Packaged commodities meant for industrial consumers or institutional consumers.

Conclusion: The exemption under GST would be applicable to these packages

S. No.	Size of package	Sold to	Purpose	Taxability under GST
1	Upto 25kg	Direct customer	Consumption	Taxable
2	Upto 50 kg for agricultural farm produce	Direct customer	Consumption	Taxable
3	Upto 25kg	Intermediary	Further sale	Taxable
4	Upto 50 kg for agricultural farm produce	Intermediary	Further sale	Taxable
7	Upto 25kg / 50 kg (agricultural farm produce)	Industrial/ institutional consumer	For use by it	Exempt
8	Package more than 25kg / 50 kg (agricultural farm produce)	Industrial/ institutional consumer/ intermediary/ direct consumer	For consumption, further supply or any other purpose	Exempt
9	Wholesale Package (in pre-packaged and labelled)	Retailer	Further sale	Taxable
10	Loose package (wholesale as well as retail) without any predetermined quantity	Anyone	Any purpose	Exempt

Description of goods or services	Old Rate	New Rate
Cut and Polished diamonds	0.25%	1.50%
Tetra Pack (Aseptic Packaging Paper)	12%	18%
Tar (From coal, or coal gasification plants, or producer gas plants and coke oven plants)	5%/18%	18%
Import of tablets called Diethylcarbamazine (DEC) free of cost for National Filariasis Elimination Programme (IGST)	5%	Nil
Import of particular defence items by private businesses or suppliers for end-consumption of Defence (IGST)	Applicable rates	Nil
Ostomy Appliances	12%	5%
Orthopedic appliances such as intraocular lens, artificial parts of the body, splints and other fracture appliances, other appliances which are worn or carried, or body implants, to compensate for a defect or disability	12%	5%
Transport of goods and passengers by ropeways (with ITC of services)	18%	5%
Renting of truck or goods carriage including the fuel cost	18%	12%
Earlier fully exempted, now withdrawn		
Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil	12%

Cheques, lose or in book form	Nil	18%
Parts of goods of heading 8801	Nil	18%
Air transportation of passengers to and from north-eastern states and Bagdogranow restricted to economy class	Nil	Condition added
Transportation by rail or a vessel of railway equipment and material, storage or warehousing of commodities attracting tax such as copra, nuts, spices, jaggery, cotton, etc, fumigation in a warehouse of agri produce, services by RBI, IRDA, SEBI, FSSAI, and GSTN, renting of residential dwelling to GST-registered businesses, and services by the cord blood banks for preserving stem cells	Nil	Applicable rate
Room rent (excluding ICU) exceeding Rs.5,000 per patient day taxed without ITC	Nil	5%
Common bio-medical waste treatment facilities for treating or disposing biomedical waste shall be taxed with availability of ITC, like CETPs	Nil	12%
Hotel accommodation priced up to Rs.1,000 per day	Nil	12%
Training or coaching in recreational activities on arts or culture, or sports other than by individuals	Nil	Applicable rate
Petroleum/ Coal bed methane	5%	12%
e-Waste	5%	18%
Scientific and technical instruments to public funded research institutes	5%	Applicable rate
Description of goods or services	Old Rate	NewRate
Solar water heaters and systems	5%	12%
Prepared or finished leather or chamois leather or composition leathers	5%	12%
Job work for processing of hides, skins, leather, making of leather products including footwear, and clay brick manufacturing	5%	12%
Earthwork works contracts and sub-contracts to the Central and state governments, Union Territories and local authorities	5%	12%
Pawan Chakki being air-based atta chakki, wet grinder, cleaning, sorting or grading machines for seeds and grain pulses, and milling machines or cereal making machines, etc;	5%	18%
Ink for drawing, printing, and writing	12%	18%
Knives with paper knives, cutting blades, pencil sharpeners and its blades, skimmers, cake-servers, spoons, forks, ladles, etc	12%	18%
Centrifugal pumps, submersible pumps deep tube-well turbine pumps, bicycle pumps that are power-driven mainly for handling water	12%	18%
Milking machines and dairy machinery, cleaning, sorting or grading machines and its parts for eggs, fruit or other agri produce	12%	18%
Lights and fixture, LED lamps, their metal printed circuits board	12%	18%
Marking out and drawing instruments	12%	18%
Services by foreman to chit fund	12%	18%
Works contract for railways, metro, roads, bridges, effluent treatment plant, crematorium, etc.	12%	18%
Works contract and sub-contract to the Central and state governments, local authorities for canals, dams, pipelines, plants for water supply, historical monuments, educational institutions, hospitals, etc	12%	18%
Refund of accumulated ITC for edible oils and coal is disallowed.		

UPCOUNTRY SPOT RATES													
								(Rs./Qtl)					
Standard Descriptions with Basic Grade & Staple in Millimetres based on Upper Half Mean Length [ By law 66 (A) (a) (4) ]								Spot Rate (Upcountry) 2021-22 Crop July 2022					
Sr. No.	Growth	Grade Standard	Grade	Staple	Micronaire	Gravimetric Trash	Strength /GPT	11th	12th	13th	14th	15th	16th
1	P/H/R	ICS-101	Fine	Below 22mm	5.0 – 7.0	4%	15	17575 (62500)	17434 (62000)	17434 (62000)	17294 (61500)	17013 (60500)	16731 (59500)
2	P/H/R (SG)	ICS-201	Fine	Below 22mm	5.0 – 7.0	4.5%	15	17772 (63200)	17631 (62700)	17631 (62700)	17491 (62200)	17209 (61200)	16928 (60200)
3	GUJ	ICS-102	Fine	22mm	4.0 – 6.0	13%	20	14904 (53000)	14763 (52500)	14622 (52000)	14482 (51500)	14201 (50500)	13919 (49500)
4	KAR	ICS-103	Fine	23mm	4.0 – 5.5	4.5%	21	17153 (61000)	17153 (61000)	17153 (61000)	17153 (61000)	16591 (59000)	16450 (58500)
5	M/M (P)	ICS-104	Fine	23mm	4.5 – 7.0	4%	22	18840 (67000)	18840 (67000)	18840 (67000)	18840 (67000)	18559 (66000)	18419 (65500)
6	P/H/R(U) (SG)	ICS-202	Fine	27mm	3.5 – 4.9	4.5%	26	22299 (79300)	22158 (78800)	22074 (78500)	22018 (78300)	21455 (76300)	21596 (76800)
7	M/M(P)/SA/TL	ICS-105	Fine	26mm	3.0 – 3.4	4%	25	19684 (70000)	19684 (70000)	19684 (70000)	19684 (70000)	19403 (69000)	19403 (69000)
8	P/H/R(U)	ICS-105	Fine	27mm	3.5 – 4.9	4%	26	22524 (80100)	22383 (79600)	22299 (79300)	22243 (79100)	21680 (77100)	21821 (77600)
9	M/M(P)/SA/TL/G	ICS-105	Fine	27mm	3.0 – 3.4	4%	25	19965 (71000)	19965 (71000)	19965 (71000)	19965 (71000)	19684 (70000)	19684 (70000)
10	M/M(P)/SA/TL	ICS-105	Fine	27mm	3.5 – 4.9	3.5%	26	21371 (76000)	21371 (76000)	21371 (76000)	21371 (76000)	21090 (75000)	21090 (75000)
11	P/H/R(U)	ICS-105	Fine	28mm	3.5 – 4.9	4%	27	24239 (86200)	24099 (85700)	24014 (85400)	23958 (85200)	23396 (83200)	23536 (83700)
12	M/M(P)	ICS-105	Fine	28mm	3.7 – 4.5	3.5%	27	23902 (85000)	23761 (84500)	23677 (84200)	23677 (84200)	23396 (83200)	23396 (83200)
13	SA/TL/K	ICS-105	Fine	28mm	3.7 – 4.5	3.5%	27	23958 (85200)	23818 (84700)	23733 (84400)	23733 (84400)	23452 (83400)	23452 (83400)
14	GUJ	ICS-105	Fine	28mm	3.7 – 4.5	3%	27	24324 (86500)	24043 (85500)	23958 (85200)	23958 (85200)	23733 (84400)	23733 (84400)
15	R(L)	ICS-105	Fine	29mm	3.7 – 4.5	3.5%	28	23902 (85000)	23761 (84500)	23677 (84200)	23536 (83700)	23255 (82700)	23255 (82700)
16	M/M(P)	ICS-105	Fine	29mm	3.7 – 4.5	3.5%	28	24464 (87000)	24324 (86500)	24239 (86200)	24239 (86200)	23958 (85200)	23958 (85200)
17	SA/TL/K	ICS-105	Fine	29mm	3.7 – 4.5	3%	28	24521 (87200)	24380 (86700)	24211 (86100)	24211 (86100)	23930 (85100)	23930 (85100)
18	GUJ	ICS-105	Fine	29mm	3.7 – 4.5	3%	28	24886 (88500)	24605 (87500)	24436 (86900)	24436 (86900)	24296 (86400)	24296 (86400)
19	M/M(P)	ICS-105	Fine	30mm	3.7 – 4.5	3.5%	29	25308 (90000)	25167 (89500)	25083 (89200)	25083 (89200)	24802 (88200)	24802 (88200)
20	SA/TL/K/O	ICS-105	Fine	30mm	3.7 – 4.5	3%	29	25449 (90500)	25308 (90000)	25224 (89700)	25224 (89700)	24942 (88700)	24942 (88700)
21	M/M(P)	ICS-105	Fine	31mm	3.7 – 4.5	3%	30	26011 (92500)	25870 (92000)	25786 (91700)	25786 (91700)	25505 (90700)	25505 (90700)
22	SA/TL/K/TN/O	ICS-105	Fine	31mm	3.7 – 4.5	3%	30	26152 (93000)	26011 (92500)	26011 (92500)	26011 (92500)	25730 (91500)	25730 (91500)
23	SA/TL/K/TN/O	ICS-106	Fine	32mm	3.5 – 4.2	3%	31	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)
24	M/M(P)	ICS-107	Fine	34mm	2.8 - 3.7	4%	33	27698 (98500)	27698 (98500)	27698 (98500)	27698 (98500)	27136 (96500)	27136 (96500)
25	K/TN	ICS-107	Fine	34mm	2.8 - 3.7	3.5%	34	28542 (101500)	28542 (101500)	28542 (101500)	28542 (101500)	27979 (99500)	27979 (99500)
26	M/M(P)	ICS-107	Fine	35mm	2.8 - 3.7	4%	35	28964 (103000)	28964 (103000)	28964 (103000)	28964 (103000)	28120 (100000)	28120 (100000)
27	K/TN	ICS-107	Fine	35mm	2.8 - 3.7	3.5%	35	29807 (106000)	29807 (106000)	29807 (106000)	29807 (106000)	28964 (103000)	28964 (103000)

(Note: Figures in bracket indicate prices in Rs./Candy)