

No.12014/01/2024-MMF(Part-I)

Government of India

Ministry of Textiles

Dated: 17... October, 2025

Amendment in Operational Guidelines dated 28.12.2021 for Production Linked Incentive(PLI) scheme for production of MMF Apparel, MMF Fabrics and Technical Textiles Products manufactured in India .

In accordance with the modifications notified vide Notification dated 09/10/2025, following clauses of the guidelines of PLI Scheme for Textiles hereby stands amended:

Clause No.	Existing Provision	Amended/Appended Provision
HSN Code Addition		
2.19	Notified Product(s): Specified HS lines of Manmade Fibre (MMF) Apparel and MMF Fabrics at 8 digits and products of Technical Textiles as detailed in Appendix-IA, IB and IC which are eligible for incentive under the scheme.	Notified Product(s): Specified HS lines of Manmade Fibre (MMF) Apparel and MMF Fabrics at 8 digits and products of Technical Textiles as detailed in Appendix-IA, IB, and IC, which are eligible for incentive under the scheme. In addition to existing notified products listed at Appendix-IA and IB, 8 new HSN Codes (8-digit level) of MMF Apparel from S.No.41 to 47 of Appendix-IA and 9 new HSN Codes (8-digit level) of MMF Fabrics from S.No.15 to 23 of Appendix-IB have been notified. 2.19 (a) All new applicants registered under the Scheme during the subsequent Round of Applications for which application portal has been opened from 01.08.2025 are eligible to apply for the additional notified HSN Codes. 2.19(b) For Existing PLI Scheme participant companies production linked incentive on the additional notified HSN codes listed, will be available on application. An additional application window shall be introduced, permitting applicants to apply with a fresh investment

		that is at least 15% of the prescribed minimum threshold applicable to that segment of the Scheme. Incentives under this provision shall be extended for production undertaken during the current financial year and on a prospective basis.
Removal of condition of new company		
2.1	Applicant: Means any person including a company/firm/LLP/trust incorporated in India and interested in operating under the Scheme. The Applicant once selected under the scheme shall be required to form a new/separate company under Companies Act, 2013, and the new entity will be known as Participant.	Applicant: Means any person including a company/firm/LLP/trust incorporated in India and interested in operating under the Scheme. The Applicant once selected under the scheme shall be required to form a new/separate company under Companies Act, 2013, and/or form a separate project unit under the existing company, and the new entity/project unit will be known as Participant.
7.1	The Applicant once selected under the Scheme shall form a new company under the Companies Act, 2013 before commencement of investment. This new company will be called "Participant" under the Scheme.	The Applicant once selected under the Scheme shall form a new company under the Companies Act, 2013, and/or form a separate project unit under the existing company, before commencement of investment. In case, the applicant company establishes a separate project unit under the existing company for the purposes of availing the incentive under the Scheme, it is required to maintain distinct books of accounts in order to determine the threshold investment and turnover. Only new investments made by company in the project unit shall be considered as eligible investment for the purposes of the Scheme.
8.3	"Letter of Approval" will be issued to the participant only after forming new company, as prescribed in para 7.1. and it is not transferable.	"Letter of Approval" will be issued to the participant only after forming new company/project unit, as prescribed in para 7.1. and it is not transferable.
Reduction in incremental turnover		
2.26	Minimum Incremental turnover: Means a prescribed 25% incremental turnover	Minimum Incremental turnover: Means a prescribed 10% incremental turnover

	over immediate preceding year from Performance Year 2 onwards in the subsequent year.	over immediate preceding year from Performance Year 2 onwards, in the subsequent year(s). This is effective from FY 2025-26.
5.3	Incentives in a particular year will be provided on achieving turnover as prescribed in Table 2 below for that year and, 25% additional incremental turnover over the immediate preceding year's turnover, subject to a cap of maximum 35% admissible incremental turnover.	The rate of additional incremental turnover over the immediate preceding year's turnover is revised to 10% in place of existing 25%, w.e.f. 09/10/2025.
5.4	In case the participant company fails to achieve the prescribed turnover or 25% increase in turnover over immediate preceding year's turnover, they will not get any incentive under this scheme for that year.	
5.5	Such participants will get incentive only when they achieve both, i.e. the prescribed turnover target for the year and 25% increase in turnover over immediate preceding year's turnover, in subsequent year for reduced number of years.	
Reduction in minimum threshold of investment		
4.1	Scheme Part- 1: Any person including Company/Firm/LLP/Trust willing to create a separate manufacturing company under Companies Act 2013, and invest minimum ₹300 Crore (excluding land and administrative building cost) to manufacture Notified Products. Such company will be eligible to get incentive when they achieve a minimum of ₹600 Crore turnover by manufacturing and selling the Notified products by the first Performance Year.	Scheme Part- 1: Any person including Company/Firm/LLP/Trust willing to create a separate manufacturing company under Companies Act 2013, and invest minimum ₹300 Crore (excluding land and administrative building cost) to manufacture Notified Products. Such company will be eligible to get incentive when they achieve a minimum of ₹600 Crore turnover by manufacturing and selling the Notified products by the first Performance Year. For all subsequent Rounds of applications w.e.f. 01.08.2025, new applicants (i.e. any person which includes firm/company willing to invest a minimum Rs. 150 crore in Plant & Machinery, Equipment and Civil Works (excluding land and administrative building cost) to produce products of notified lines, shall be eligible to apply

		for participation in this part of the scheme.
4.2	Scheme Part- 2: Any person including Company/Firm/LLP/Trust willing to create separate manufacturing company under Companies Act 2013, and invest minimum ₹100 Crore (excluding land and administrative building cost) to manufacture Notified Products. Such company will be eligible to get incentive when they achieve a minimum of ₹200 Crore turnover by manufacturing and selling the Notified products by the first Performance Year.	Scheme Part- 2: Any person including Company/Firm/LLP/Trust willing to create separate manufacturing company under Companies Act 2013, and invest minimum ₹100 Crore (excluding land and administrative building cost) to manufacture Notified Products. Such company will be eligible to get incentive when they achieve a minimum of ₹200 Crore turnover by manufacturing and selling the Notified products by the first Performance Year. For all subsequent Rounds of applications w.e.f. 01.08.2025, new applicants (i.e. any person which includes firm/company willing to invest a minimum Rs. 50 crore in Plant & Machinery, Equipment and Civil Works (excluding land and administrative building cost) to produce products of notified lines, shall be eligible to apply for participation in this part of the scheme.

Appendix-IA

Product List of MMF Apparels (Products will be primarily identified at 8 digits HS code)				
SI No	6 digit HS code	Product description	8 digit HS code	Product description
1	611030	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted ...	61103010	JERSEYS ETC OF SYN FIBRES
			61103020	JERSEYS ETC OF ARTIFICIAL FIBRES
2	620193	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres ...	62019300	OTHER SMLR ARTCLS OF MAN- MDE FBRS
3	620293	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres ...	62029310	WIND AND SKI-JACKETS, WIND CHEATERS
4	620343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excluding ...	62034300	TROUSERS,BIB AND BRACE,OVERALLS,BREECHES AND SHORTS OF SYNTHETIC FIBRS,MENS OR BOYS
5	610463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, ...	61046300	TROUSERS,BIB AND BRACE OVERALLS,BREECHES AND SHORTS OF SYNTHETIC FIBRES

6	620463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres ...	62046300	TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS OF SYNTHETIC FIBRES
7	620213	Women's or girls' overcoats, raincoats, car	62021300	OVERCOATS, RAINCOATS, CAR COATS, CAPES, CLOAKS AND

		coats, capes, cloaks and similar articles, of man-made ...		SIMILAR ARTICLES OF MAN MADE FIBRES
8	610443	Women's or girls' dresses of synthetic fibres, knitted or crocheted (excluding petticoats)	61044300	DRESSES OF SYNTHETIC FIBRES
9	611596	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied ...	61159600	OTHER HOSIERY GOODS OF SYNTHETIC FIBRES
10	620433	Women's or girls' jackets and blazers of synthetic fibres (excluding knitted or crocheted, ...	62043300	JACKETS OF SYNTHETIC FIBRES
11	610343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted ...	61034300	TROUSERS, SHORTS ETC OF SYNTHETIC FIBRES
12	611241	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	61124100	WOMENS/GIRLS SWIMWEAR OF SYNTHETIC FBRS
13	611430	Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, ...	61143010	OTHER GARMENTS OF SYNTHETIC FIBRES
			61143020	OTHR GARMENTS OF ARTIFICIAL FIBRES

14	610822	Women's or girls' briefs and panties of man-made fibres, knitted or crocheted	61082210	BRIEFS AND PANTIES OF SYN FIBRES
			61082220	BRIEFS AND PANTIES OF ARTIFICIAL FIBRES
15	620333	Men's or boys' jackets and blazers of synthetic fibres (excluding knitted or crocheted, and ...	62033300	JACKETS AND BLAZERS OF SYNTHETIC FIBRES

16	621133	Men's or boys' tracksuits and other garments, n.e.s. of man-made fibres (excluding knitted ...	62113300	OTHER GARMENTS OF MAN-MADE FIBRES FOR MENS/BOYS
17	620113	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made ...	62011310	RAINCOATS OF MAN-MADE FIBRES
18	620453	Women's or girls' skirts and divided skirts of synthetic fibres (excluding knitted or crocheted ...	62045300	SKIRTS AND DIVIDED SKIRTS OF SYNTHETIC FIBRES
19	610230	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, ...	61023010	OVERCOAT ETC OF SYNTHETIC FIBRES
			61023020	OVERCOT ETC OF ARTIFICIAL FIBRES
20	620530	Men's or boys' shirts of man-made fibres (excluding knitted or crocheted, nightshirts, singlets ...	62053000	MENS OR BOYS SHIRTS OF MAN-MADE FIBRES

21	610832	Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excluding ...	61083210	NIGHTDRESSES AND PYJAMAS OF SYN FIBRES
			61083220	NIGHTDRESSES AND PYAJAMAS OF ARTIFICIAL FIBRES
22	610620	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted ...	61062010	BLOUSE ETC OF SYNTHETIC FIBRES
			61062020	BLOUSE ETC OF REGNRTD FBRS(RAYON ETC)

23	610444	Women's or girls' dresses of artificial fibres, knitted or crocheted (excluding petticoats)	61044400	DRESSES OF ARTIFICIAL FIBRES
24	610433	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excluding ...	61043300	JACKETS OF SYNTHETIC FIBRES
25	621430	Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excluding ...	62143000	SHWLS,SCRVS,MUFFLERS ETC OF SYNTHTC FBRS
26	610892	Women's or girls' negligés, bathrobes, dressing gowns, house jackets and similar articles of ...	61089210	NEGLIGES ETC OF SYNTHETIC FIBRES
			61089220	NEGLIGES, BATHROBES ETC OF ARTIFICIAL FIBRES

27	611521	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn <...	61152100	PANTY HOSE AND TIGHTS OF SYNTHETIC FIBRES MEASURING PER SINGLE YARN LESS THAN 67 DECITEX
28	610130	Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets ...	61013010	OVERCOAT ETC OF SYNTHETIC FIBRES
			61013020	OVERCOT ETC OF ARTIFICIAL FIBRES
29	610712	Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted	61071210	UNDERPANTS AND BRIEFS OF SYN FIBRES
			61071220	UNDERPANTS AND BRIEFS OF ARTIFICIAL FIBRES
30	611693	Gloves, mittens and mitts, of synthetic fibres,	61169300	OTHER GLOVES ETC OF SYNTHETIC FIBRES

		knitted or crocheted (excluding impregnated, ...		
31	610453	Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excluding ...	61045300	SKIRTS AND DIVIDED SKIRTS OF SYNTHETIC FIBRES
32	621111	Men's or boys' swimwear (excluding knitted or crocheted)	62111100	SWIMWEAR FOR MENS OR BOYS
33	620312	Men's or boys' suits of synthetic fibres (excluding knitted or crocheted, tracksuits, ski suits ...	62031200	SUITS OF SYNTHETIC FIBRES
34	611212	Track-suits of synthetic fibres, knitted or	61121200	TRACK SUITS OF SYNTHETIC FIBRES

		crocheted		
35	620930	Babies' garments and clothing accessories of synthetic (excluding knitted or crocheted ...	62093000	BABIES GRMNTS AND CLOTHNG ACCESS OF SYN FIBR
36	620892	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing ...	62089210	DRESSING GOWNS AND BATHROBES
37	611522	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn >= ...	61152200	PANTY HOSE AND TIGHTS OF SYNTHETIC FIBRES MSRNG PER SINGLE YRN 67 DECITEX OR MORE
38	610722	Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excluding ...	61072210	NIGHTSHIRTS AND PYJAMAS OF SYN FIBRES
			61072220	NIGHTSHIRTS AND PYAJAMAS OF ARTIFICIAL FIBRES
39	611231	Men's or boys' swimwear of synthetic fibres, knitted or	61123100	MENS/BOYS SWIMWEAR OF SYNTHTC FBRS

		crocheted		
40	621112	Women's or girls' swimwear (excluding knitted or crocheted)	62111200	SWIMWEAR FOR WOMENS OR GIRLS

Additional HSN Codes (8-digit) for MMF Apparel

S.No.	6-Digit HSN code	8-Digit HSN code	Description
41	610333	61033300	Men's Or Boys Suits, Ensembles, Jackets, Blazers, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swim Wear), Knitted Or Crocheted - Jackets And Blazers : Of Synthetic Fibres
42	610439	61043920	Women's Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swim Wear), Knitted Or Crocheted - Jackets And Blazers :Of Other Textile Materials : Of Artificial Fibres
43	610459	61045920	Women's Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swim Wear), Knitted Or Crocheted - Skirts And Divided Skirts :Of Other Textile Materials : Of Artificial Fibres
44	610469	61046920	Women's Or Girls Suits, Ensembles, Jackets, Blazers, Dresses, Skirts, Divided Skirts, Trousers, Bib And Brace Overalls, Breeches And Shorts (Other Than Swim Wear), Knitted Or Crocheted - Trousers, Bib And Brace Overalls, Breeches And Shorts: Of Other Textile Materials : Of Artificial Fibres
45	610990	61099010	T-Shirts, Singlets And Other Vests, Knitted Or Crocheted -Of Other Textile Materials: Of Synthetic Fibres
		61099020	T-Shirts, Singlets And Other Vests, Knitted Or Crocheted -Of Other Textile Materials: Of Artificial Fibres
46	611710	61171040	Other Made-Up Clothing Accessories, Knitted Or Crocheted; Knitted Or Crocheted Parts Of Garments OrOf Clothing Accessories - Shawls, Scarves, Mufflers, Mantillas, Veils And the Like : Of Man-Made Fibres
47	620323	62032300	Men's or boys' ensembles of synthetic fibres (excl. knitted or crocheted, ski ensembles and swimwear)

Product List of MMF Fabrics				
(Products will be primarily identified at 8 digit HS Code)				
SI No.	6 digit HS code	Product Description	8 digit HS Code	Product description
1	540752	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament ...	54075210	POLYESTER SHIRTINGS
			54075220	POLYESTER SHIRTINGS
2	600632	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excluding warp ...	60063200	OTHER KNITTED OR CROCHETED FABRICS OF SYN FIBRES, DYED
3	540761	Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. ...	54076110	POLYESTER SHIRTINGS
			54076120	POLYESTER SUITINGS
4	600192	Pile fabrics of man-made fibres, knitted or crocheted (excluding "long pile" fabrics)	60019200	OTHER PILE FABRICS OF MAN-MADE FIBRES
5	540754	Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament ...	54075420	POLYESTER SHIRTING
6	580632	Narrow woven fabrics of man-made fibres, with a width of ≤ 30 cm, n.e.s.	58063200	OTHER NARROW WOVEN FABRICS OF MAN-MADE FIBRE
7	551511	Woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed ...	55151110	FABRIC OF POLYESTER, MIXED WITH VISCOSE RAYON, UNBLEACHED
			55151120	FABRIC OF POLYESTER, MIXED

				WTH VISCOS RYON,BLCHD
			55151130	FBRC OF POLSTR,MXD WTH VISCOS RYON,DYED
			55151140	FBRC OF POLSTR,MXD WTH VISCOS RYON,PRINTD

8	600537	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", ...	60053700	OTHER, DYED
9	551614	Woven fabrics containing >= 85% artificial staple fibres by weight, printed	55161410	SPUN RAYON PRINTED SHANTUNG
			55161420	SPUN RAYON PRINTED LINEN
10	540742	Woven fabrics of filament yarn containing >= 85% nylon or other polyamides by weight, incl. ...	54074210	NYLON BRASSO
			54074220	NYLON GEORGETTE
			54074230	NYLON TAFETTA
11	551219	Woven fabrics containing >= 85% polyester staple fibres by weight, dyed, made of yarn of different ...	55121910	OTHR WOVN FBRCS, DYED CNTNG POLYETR >= 85%
			55121920	OTHR WOVN FBRCS,PRINTD CNTNG POLYETR> =85%
12	540710	Woven fabrics of high-tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament ...	54071013	UNBLECHD NYLON FURNISHG FBRCS
			54071015	UNBLECHD OTHR NYLON/

				POLYAMIDE (FILAMENT)	FBRCS
			54071016	UNBLECHD POLYESTER SUITINGS	
			54071019	UNBLECHD OTHR POLYESTER FABRICS	
			54071023	BLECHD FURNISHN FBRCS	NYLON
			54071025	BLECHD NYLON/POLYAMIDE FBRCS (FILAMENT)	OTHR
			54071026	BLECHD POLYESTER SUITNGS	
			54071033	DYED NYLON FURNISHG FBRCS	
			54071035	DYED OTHR NYLON/POLYAMIDE FBRCS	

				(FILAMENT)	
			54071036	DYED POLYESTER SUITNGS	
			54071043	PRINTED NYLON FURNISNG FBRCS	
			54071045	PRINTED NYLON/POLYAMIDE FBRCS (FILAMENT)	OTHR
			54071046	PRINTED POLYESTER SUITNGS	
			54071049	PRINTED OTHR POLYESTER FBRCS	

			54071093	OTHR NYLON FURNISNS FBRCS
			54071096	OTHR POLYESTER SUITNGS
			54071099	OTHR POLYESTER FBRCS NES
13	540720	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of ≥ 67 decitex ...	54072010	UNBLECHD WVEN FBRCS FROM STRIP/THE LIKE
			54072020	BLECHD WVEN FBRCS FROM STRIP/THE LIKE
			54072030	DYED WVEN FBRCS FROM STRIP/THE LIKE
			54072040	PRINTED WVEN FBRCS FROM STRIP/THE LIKE
14	540769	Woven fabrics of yarn containing $\geq 85\%$ by weight of mixtures of textured and non-textured ...	54076900	WOVN FBRCS CONTNNG 85% OR MORE BY WT OF OTHR THN NN-TXTRD POLYSTR FLMNTS

Additional HSN Codes (8-digit) for MMF Fabrics

S.No.	6 Digit HSN Code	8 Digit HSN Code	Product Description
15	540752	54075290	Other woven fabrics, containing 85% or more by weight of textured polyester filaments: Dyed:
16	540761	54076190	Other woven fabrics, containing 85% or more by weight of polyester filaments: Containing 85% or more by weight of non-textured polyester filaments:
17	540754	54075490	Other woven fabrics, containing 85% or more by weight of textured polyester filaments: Printed:
18	600537	60053790	Warp Knit Fabrics (Including Those Made on Galloon Knitting Machines), Other Than Those of Headings 6001 To 6004 of Synthetic Fibres: Other, Dyed:

19	551614	55161490	Woven Fabrics of Artificial Staple Fibres Containing 85% Or More By Weight of Artificial Staple Fibres: Printed:
20	540742	54074290	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:Dyed:
21	551511	55151190	Other Woven Fabrics of Synthetic Staple Fibres of Polyester Staple Fibres: Mixed Mainly or Solely with Viscos Rayon Staple Fibres:
22	551219	55121990	Woven Fabrics of Synthetic Staple Fibres, containing 85% Or More by Weight of Synthetic Staple Fibres Containing 85% Or More By Weight of Polyester Staple Fibres: Other:
23	540720	54072090	Woven Fabrics of Synthetic Filament Yarn, Including Woven Fabrics Obtained from Materials of Heading 5404: Woven Fabrics Obtained from Strip or the Like:


(Padmini Singla)

Joint Secretary to the Government of India

New Delhi

Dated: 17/10/2025

Copy to:

1. All concerned Ministries/Departments of Government of India
2. All States/ Union Territories