

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

NOTES :

1. This Chapter does not cover :
 - (a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;
 - (b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or
 - (c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).
2. For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.
4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.
(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.
5. Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

Heading No.	H S Code	ITC(HS) Code	Description	Unit of Quantity
9701			PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF HEADING 4906 AND OTHER THAN HAND-PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES; COLLAGES AND SIMILAR DECORATIVE PLAQUES	
	970110		- Paintings, drawings and pastels :	
		97011010	--- Madhubani paintings (on textiles)	u
		97011020	--- Kalamkari paintings (on textiles)	u
		97011030	--- Rajasthani paintings (on textiles)	u
		97011090	--- Other	u
	970190		- Other :	
		97019091	--- Domestic articles of wood (hand decorated)	kg.
		97019092	--- Restaurant decoration of plastics	kg.
		97019099	--- Other	kg.
		97020000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	u
9703			ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	
	970300		- Original sculptures and statuary, in any material:	
		97030010	--- Original sculptures and statuary, in metal	u
		97030020	--- Original sculptures and statuary, in stone	u
		97030090	--- Original sculptures and statuary, in other materials	u
9704			POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED , OTHER THAN THOSE OF HEADING 4907	

Heading No.	HS Code	ITC(HS) Code	Description	Unit of Quantity
970400		-	Postage or revenue stamps, stamp-post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907 :	
	97040010	---	Used postal stamp	kg.
	97040020	---	Used or unused first-day covers for philatelists	kg.
	97040090	---	Other	kg.
9705			COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	
970500		-	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:	
	97050010	---	Stuffed animals and birds (taxidermy)	kg.
	97050090	---	Other	kg.
	97060000		ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	kg.