

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	HS Code	ITC(HS) Code	Description	Unit
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	
	9701 10		<i>Paintings, drawings and pastels:</i>	
		9701 10 10	Madhubani paintings (on textiles)	NOS
		9701 10 20	Kalamkari paintings (on textiles)	NOS
		9701 10 30	Rajasthani paintings (on textiles)	NOS
		9701 10 90	Other	NOS
	9701 90		<i>Other:</i>	
		9701 90 91	Domestic articles of wood (hand decorated)	KGS
		9701 90 92	Restaurant decoration of plastics	KGS
		9701 90 99	Other	KGS
		9702 00 00	Original engravings, prints and lithographs	NOS
9703			ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	
	9703 00		<i>Original sculptures and statuary, in any material:</i>	
		9703 00 10	Original sculptures and statuary, in metal	NOS
		9703 00 20	Original sculptures and statuary, in stone	NOS
		9703 00 90	Original sculptures and statuary, in other materials	NOS
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	
	9704 00		<i>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:</i>	
		9704 00 10	Used postal stamp	KGS
		9704 00 20	Used or unused first-day covers for philatelists	KGS
		9704 00 90	Other	KGS
9705			COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEOONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST:	
	9705 00		<i>Collections and collectors' pieces of zoological,</i>	

Heading No	HS Code	ITC(HS) Code	Description	Unit
			<i>botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:</i>	
		9705 00 10	Stuffed animals and birds (taxidermy)	KGS
		9705 00 90	Other	KGS
		9706 00 00	Antiques of an age exceeding one hundred years	KGS
