

TARIFF ITEM (1)	ITEM DESCRIPTION (2)	UNIT (3)	BASIC (4)	EFFECT. (5)	PRE. (6)	ACD (7)	CVD. (8)	CESS (9)	TOTAL (10)	POLICY (11)	REMARKS (12)
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## Section XXI

### Works of Art, Collectors' Pieces and Antiques

## Chapter 97

### Works of Art, Collectors' Pieces and Antiques

#### Notes.

- This Chapter does not cover :
  - Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07;
  - Theatrical scenery, studio back-cloths and the like, of painted canvas (heading 59.07); except if they may be classified in heading 97.06; or
  - Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).
- For the purposes of heading 97.02, 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.
- Heading 97.03 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.
- (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 97.06 does not apply to articles of the preceding headings of this Chapter.
- Frames around paintings, drawings, pastels, collages or similar 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 a kind or of a value normal to the articles referred to in this Note are to be classified separately.

#### Note on Effective Duty

For exemption in this Chapter please see Appendix-A; Ntfn 21/2002-Cus. dated 01.03.2002; [Sl. No. 7, 93, 114, 140, 167, 174, 190, 192, 214-238, 242, 249, 257, 279-287, 320, 347-349, 351, 357-371, 387, 391, 392, 397-398, 405-407, 409].

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9701	<b>Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; Collages and similar decorative plaques</b>										<i>Exemption: See Ntfn 26/2011-Cus. dated 01.03.2011. CVD - Nil; because this Chapter does not fall in Central Excise Tariff</i>
9701 10	- Paintings, drawings and pastels										
9701 10 10	--- Madhubani paintings (on textiles)	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9701 10 20	--- Kalamkari paintings (on textiles)	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9701 10 30	--- Rajasthani paintings (on textiles)	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9701 10 90	--- Other	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9701 90	- Other:										
9701 90 91	--- Domestic articles of wood (hand decorated)	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9701 90 92	--- Restaurant decoration of plastics	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9701 90 99	--- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	
9702	<b>Original engravings, prints and lithographs</b>	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9703	<b>Original sculptures and statuary, in any material</b>										
9703 00	- Original sculptures and statuary, in any material:										
9703 00 10	--- Original sculptures & statuary in metal	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9703 00 20	--- Original sculptures & statuary in stone	u	10.00	10.00	---	4	0	0.30	14.712	Free	
9703 00 90	--- Original sculptures & statuary in other materials	u	10.00	10.00	---	4	0	0.30	14.712	Free	

**Section XXI – Chapter 97**

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<b>9704</b>	<b>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 49.07</b>										
9704 00	- 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 49.07:										
9704 00 10	--- Used postal stamp	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
9704 00 20	--- Used or unused first day covers for philatelists	kg.	Free	0.00	---	0	0	0.00	0.000	Free	
9704 00 90	--- Other	kg.	Free	0.00	---	0	0	0.00	0.000	Free	<i>Import of Philatelic accessories and Postage stamps, Unused, for use of philately (excluding Indian Postage Stamps) is free.</i>
<b>9705</b>	<b>Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest</b>										
9705 00	- Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest:										
9705 00 10	--- Stuffed animals & birds (taxidermy)	kg.	10.00	10.00	---	4	0	0.30	14.712	Restricted	<i>Allowed for import under saving clause 3(1) of Foreign Trade (Exemption from application of Rules in certain cases) Order, 1993 read with customs notification 157 dated 28.03.90</i>
9705 00 90	--- Other	kg.	10.00	10.00	---	4	0	0.30	14.712	Restricted	<i>Allowed for import under saving clause 3(1) of Foreign Trade (Exemption from application of Rules in certain cases) Order, 1993 read with customs notification 157 dated 28.03.90</i>
<b>9706</b>	<b>Antiques of an age exceeding one hundred years</b>	kg.	10.00	10.00	---	4	0	0.30	14.712	Free	<i>The importer must abide by the Rules/ Laws relating to export of such item, of the country from where imports are sought to be made. [Ntfn 97 (RE-2008)/2004-2009 dated 17.03.2009. Exemption: See Ntfn 26/2011-Cus. dated 01.03.2011</i>

**Exemption Notifications**

Please see all Customs, Excise duty exemption notifications and General Exemption notifications relating to Country, Export Promotion, Exhibitions, Fairs, Seminars, Gifts, Donations, Art, Culture, Repairs, Miscellaneous, Sports and Defence etc. in Part-II.