

INDIAN  
GOVERNMENT FISCAL  
AND JUDICIAL  
STAMPS AND STAMP  
PAPERS

Including Provincial and Provisional Issues

**Supplement 3**

Volumes 1 & 2

Pre-Independence issues (including provincial overprints)  
and All-India post-Independence

**SM Blatt, AM Mollah**

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This supplement covers the period from  
1<sup>st</sup> January to 31<sup>st</sup> December 2009

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## Volume 1

### Employment State: Insurance

In the listing under employment tax: Insurance stamps, the 1958 issue, a 31np, blue has come to light, this stamp is said to have been un-issued.

ES19a, “SECOND TOKEN” stamp which was recorded as being in dark blue (in supplement 1) is also found in dark green listed now as ES19b.

### The 2000 Insurance & Notarial Issues

*It has been noticed that there are a number of dealers offering these stamps with various types of misprints and perforation shifts at premium rates. It is the opinion of the authors that these are “printers waste” and have clearly been surreptitiously appropriated from the printer’s waste bin for the very purpose of selling to collectors as some sort of variety. As this appears to be an opportunistic, possibly illegal, venture the authors will not give credibility to such items by listing them.*

### Insurance

#### **Circa 2000 (??)**

*Permanent Issue: A new design, similar to that shown below for the Notarial issue, in three colours, the background colour is yellow (specifically enhanced in the above illustration) had the legend “GOVERNMENT OF INDIA” English capitals and in native script, very difficult to read. The printing is poor. The legend “INSURANCE” is in black. Only one denomination has been seen.*

Perf: 14

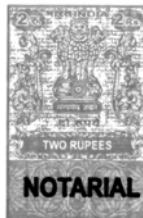
Watermark: Ashoka Capitals

IN310	1r	violet	B	<input type="text"/>
IN320	5r	orange	B	<input type="text"/>

<i>Early and Latest Dates</i> IN310 - 320	

### Notarial

#### **Circa 2000 (??)**



*Permanent Issue: A new design, in three colours, the background colour is yellow (specifically enhanced in the above illustration) had the legend “GOVERNMENT OF INDIA” English capitals and in native script, very difficult to read. The printing is poor. The legend “NOTARIAL” is in black. Only the two denominations have been seen.*

Perf: 14

Watermark: Ashoka Capitals

NT200	2r	turquoise	B	<input type="text"/>
NT203	5r	orange	B	<input type="text"/>

<i>Early and Latest Dates</i> NT200 – NT203	

## Matches

### **Type 15**



*This duty label comes under the heading of “Those labels with an excise value.” Clearly a label from the Imperial era.*

*For boxes each containing a maximum of 40 matches per box carrying a revenue value of 1r per gross. Size = 92 x 9mm. Note also that the tab design at each end of duty label are equal in size.*

*There is a sub type there the size = 92 x 9.5mm and the end tabs are of unequal length.*

*We stated when we listed and illustrated the label wrapper in Supplement 2 which refers to labels for 40ms/1 gross that we have not seen such a label, this may that duty label. If it is it would then date the wrapper to the Imperial era.*

MT15	40ms x 1r (9mm)	brown	5.00	<input type="text"/>
MT15a	40m x 1r (9.5mm)		5.00	<input type="text"/>

<i>Early and Latest Dates</i> MT15	

### **Type 16**



*This duty label comes under the heading of “Those labels with an excise value.” Clearly a label from the Imperial era.*

*For boxes each containing a maximum of 80 matches per box carrying a revenue value of 2r per gross. Size = 113 x 10mm.*

MT16	80ms x 2r	red	5.00	<input type="text"/>
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<i>Early and Latest Dates</i> MT16	

## Revenue

### **Revised issue date.**

A dated promissory note has come to light that was issued on 2<sup>nd</sup> March 1937 by the Hong Kong & Shanghai Bank in Calcutta, carrying a strip of 4x 2a revenue stamps surcharged 1a (RR51). We had given the possible issue date of the surcharged series of stamps as “Circa 1940”; this new evidence clearly revises that date to around 1937, at least for the 1a/2a (there is also in the series a 1a/1½a and a 1a/4a).

**Circa 1989**



New revenue type seen on a document dated 1989

RR160 100p magenta B

<i>Early and Latest Dates</i> RR160	

There may be other denominations in this issue.

Special Adhesive

**Circa 2000 (??)**



Permanent Issue: A new design, similar to that shown above for the Notarial issue, in three colours, the background colour is yellow (specifically enhanced in the above illustration) had the legend "GOVERNMENT OF INDIA" English capitals and in native script, very difficult to read. The printing is poor. The legend "SPECIAL ADHESIVE" is in black. The 100r stamps (and assumedly denominations higher than this) are of a larger size than those below 100r

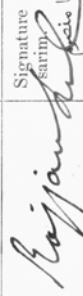
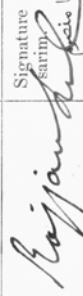
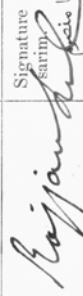
Perf: 14

Watermark: Ashoka Capitals

SA610 10r turquoise B   
 SA623 20r brown-red B   
 SA330 100r green B

<i>Early and Latest Dates</i> SA310 - 330	

## Stamp Papers

Listing Code	Description of item variation																				
19	<p>Copy paper with 10 boxes and the “NOTICE” remarks all printed in black on the front of the document under the header, which has printed, also in black, the words in Hindi and Urdu as described under listing code 17 (see volume 1)</p> <p style="text-align: center;"><b>NOTICE.</b></p> <p>Notice is hereby given that documents filed in any suit or proceeding should be withdrawn as soon as the decree or order has become final, and that if they are left in the Court, they will be kept there at the risk of the owner.</p> <p style="text-align: center;"><b>اطلاع</b></p> <p>اطلاع بذریعہ اس تحریر کے دی جاتی ہے کہ دستاویزات جو کسی مقدمہ یا کارروائی میں داخل کی جائیں فوراً ڈگری یا حکم کے ناطق ہونے پر واپس لے لی جائیں اور اگر وہ عدالت میں رہنے دی جاویں تو مالکان کی ذمہ داری پر وہاں رہینگی،</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Date of application. تاریخ گذارنے درخواست</th> <th>Date of intimation of estimate. تاریخ اطلاع تخمینہ</th> <th>Date of compliance with estimate. تاریخ ادا زہ تخمینہ</th> <th>Date of intimation of supplementary estimate. تاریخ اطلاع تخمینہ زائد</th> <th>Date of compliance with supplementary estimate. تاریخ ادا زہ تخمینہ زائد</th> <th>Applicant told to attend on, i.e., date fixed for delivery of copy. تاریخ جس پر حاضر ہونے واسطے سائل کو ہدایت کی گئی تھی یہی تاریخ مقررہ واسطے دئے دابل کے</th> <th>Date of delivery of copy. تاریخ حوالگی نقل</th> <th>Close holidays in favour of applicant. تعطیل مفید سائل</th> <th>Time requisite for obtaining copy. ایم ضروری حصول نقل</th> <th>Signature of Copyist or Munshim. دستخط نقل نویس یا منصف</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">27-3-94</td> <td style="text-align: center;">"</td> <td style="text-align: center;">11/3/94</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">29-3-94</td> <td style="text-align: center;">31-3-94</td> <td style="text-align: center;">—</td> <td style="text-align: center;">5 days</td> <td style="text-align: center;"></td> </tr> </tbody> </table>	Date of application. تاریخ گذارنے درخواست	Date of intimation of estimate. تاریخ اطلاع تخمینہ	Date of compliance with estimate. تاریخ ادا زہ تخمینہ	Date of intimation of supplementary estimate. تاریخ اطلاع تخمینہ زائد	Date of compliance with supplementary estimate. تاریخ ادا زہ تخمینہ زائد	Applicant told to attend on, i.e., date fixed for delivery of copy. تاریخ جس پر حاضر ہونے واسطے سائل کو ہدایت کی گئی تھی یہی تاریخ مقررہ واسطے دئے دابل کے	Date of delivery of copy. تاریخ حوالگی نقل	Close holidays in favour of applicant. تعطیل مفید سائل	Time requisite for obtaining copy. ایم ضروری حصول نقل	Signature of Copyist or Munshim. دستخط نقل نویس یا منصف	27-3-94	"	11/3/94	—	—	29-3-94	31-3-94	—	5 days	
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27-3-94	"	11/3/94	—	—	29-3-94	31-3-94	—	5 days													

## Queen Victoria

2a	W1	2f	brown		2aVCP/1-12gg
4a	W1	2d	brown		4aVCP/1-12br-17 -19

## P1

A new Hundi with provisional surcharge has come to light on a document dated 1958

8a/1r14a	H1		8a/1r14aP1H/1 <sup>B</sup>
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## P4

10r	17	green & yellow	10rP4/2 <sup>A</sup>	
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## P5 (New Designed Papers from 2008)

Paper issued to Daman and Diu

10r	17		blue & brown + red	Non Judicial	10rP5D&D/1
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## Congreve Papers

A further word about paper sizes and watermarks: These papers come in various sizes, we have discovered three; with almost all examples (that is about 99.5%) having a length of 400mm, second group have a length of

630mm and the third group having a length of 320mm. (The lengths given are approximate with a variance of  $\pm$  6mm). The main criterion for judging that a paper is complete is that the watermark (W1 or W2) is complete; - central coat of arms in a frame of wavy lines. Also the watermark will have a number at the top left, for the 400mm size this is “N° 8”, for the 630mm size this is “N° 2” and for the 320mm size “N° 4”. (The widths of all lengths have a greater variability and fall between 21 and 25mm.)

Valuations for the longer papers are that given for the corresponding 400mm paper x3 and for the shorter paper x5, making these papers very rare (which clearly they are) and would be in the “E” band.

**New Die Numbers are presented in heavy type: existing die numbers are reproduced here for Completeness.**

### Type 13

*More die numbers for the 6a & 20r denominations*

13-4	6a	black & red	B	<input type="text"/>	60	62						
13-9	2r	black & red	A	<input type="text"/>	25	26	36	38	45	52	54	
13-38	20r	black & red	C	<input type="text"/>	12	18	<b>23</b>	25	27			

### Type 14

*New denomination*

14-9a	2r8a	powder blue & black	B	<input type="text"/>	41							
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### Type 15

*New 4a denomination*

15-3	4a	powder blue & black	A	<input type="text"/>	6							
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### Type 18

*New denomination*

18-15	5r8a	red & black	C	<input type="text"/>	58							
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## Volume 2

**Table 16 – Hindi Overprints – Within a Frame – “Sa Ra Sarkar”**

Sa Ra Sarkar is an abbreviation for Sanyukt Rajasthan Sarka: Translation → Government of Rajasthan

Handstamped unless stated otherwise

Type Code	Example of type	Description All measurements are ± 5%
HF110 HF110c HF110r HF110b HF110v		<p><i>Length:</i> 17.5 and 14.5</p> <p><i>Height:</i> 3 and 1.5</p> <p><i>Colour:</i> black, crimson, red, blue &amp; violet</p> <p><i>Frame Size:</i> 17 x 22</p>
	<p>Typographed (This type was also used for postage stamps)</p> <p>Found on – provincial revenue stamps and native states stamps</p>	

## Kerala

### **Circa 1948**

*In the main catalogue we did not know the colour of the 50r Travancore Special Adhesive overprinted “T.C./KERALA” in two lines (KR/SA056) we can now report this as being green.*

## Madhya Bharat: Judicial Duty

### **Circa 1949**

*Judicial Stamp – Additional denomination.*

*Perf. 11*

*Watermark: none*

MB/JD005b 1a carmine-lilac  
imperf

C



## Mysore: Stamp Papers

### **Circa 1949**

*We illustrate the 3½a surcharged on the 2¼a stamp paper of 1918 design stamp paper 3½/2¼CP/MY/S/1c*

*We can also report on the following additional surcharges:*

2½a/3a green

C

2½a/8a	red	C
2½a/10a	brown	C
2½a/15a	green	C
2½a/1r	orange	C
3½a/4a	green	C
3½a/1½r	carmine	C
3½a/3r	deep violet	C
3½a/50r	violet	D

Clearly there may be other denominations not yet reported.

## Punjab: Transport Tax

### **Circa 1964**

*Additional denominations.*

*Perf. 14*

*Watermark: Ashoka Capital*

PJ/PT028	25p	red	A	<input type="text"/>
PJ/PT032	75p	violet	A	<input type="text"/>
PJ/PT 35	2r	turquoise	A	<input type="text"/>