

# Indian Government Fiscal and Judicial Stamps and Stamp Papers

## *Including Provincial and Provisional Issues*

### Volume 1

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After many years of individual collecting and study, three dedicated philatelists pooled their resources and put together this Handbook. It is a compressive study into instruments created by the Indian Government for the collection of revenue, judicial and fiscal fees from 1800 to date. The profusely illustrated work encompasses stamps, stamp papers and hundis including embossed markings and instruments approved for All-India use from the earliest to the present day. Also included are those for provincial use prior to Independence. (Post-Independence provincial instruments are covered in a second volume.) A detailed listing of all known examples accompanied by an estimation of worth is shown. Apart from a small number of articles in various journals this is believed to be the first comprehensive study of the subject for over one hundred years.

Listings are chronological within revenue title, Agreement, Broker's Notes, Court Fees etc...Watermarks, paper, surcharges, overprints, perforations, sizes and printings together with any variations found are also listed. The authors have built upon the work of five accepted authorities and for every stamp issued cite any appropriate references. The change from De La Rue to Nashik and the provisional issues of the 1920-30s are discussed, illustrated and catalogued. The section on the Calcutta Small Cause Court, over seventy pages, is a completely new study. Stamp papers from the pre-Congreve era to current issues are chronologically listed. In this is first detailed listing made of these stamp papers we found, and categorised, seventeen different types of watermarked papers. There is a section listing hundi document types and denominations from the early nineteenth century to date. We have discussed various theories on procedural matters, the existence (or not) of specific material giving our reasoned opinions and conclusions there from. In assembling the information for this study the authors have studied and researched over seventy previously published works and articles, all referenced, drawing from them the necessary details for this publication. We have detailed and quoted from various Stamp Acts where rates and fees are specified and determine the amount of revenue to be collected. The archives at the British Library and National Postal Museum, London, have been examined and referenced as appropriate. Over 80% of the listed material has not previously been catalogued.

Whilst the work is based upon known existing examples, the authors being very much aware of the limitations of this approach, have provided the users with room to add additional details as may be evident from their own collections.

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