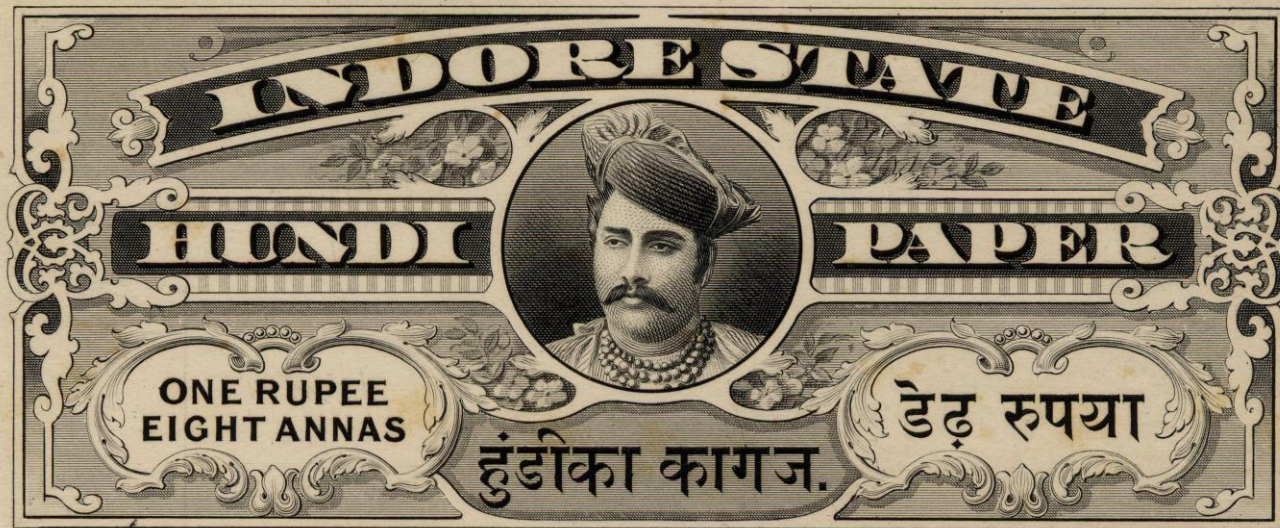


Indian state revenues - basic information

Jiří Černý



Content

- Introduction
- Types of revenues – adhesives, stamp papers + duty
- Designs – portrait, coat-of-arms, inscriptions,...
- Archive material – sketches, proofs, essays
- Types of documents – typical examples - Hundi
- Rates – fixed, ad valorem
- Forgeries
- Challenges for collectors



Bikaner

Types of revenues

Adhesives and Stamp papers

2 large groups

- Court Fee stamps
- Non-judicial stamps



Karauli



Katosan

More specific stamps – only some states

- Copy Fee
- Motor Vehicle Fee
- Hundis
- Foreign Bill
- Writing Fee
- Talbana (Process Fee)
- Special Adhesive
- Share Transfer
- Telephone Service
- War funds, ...

Design and style

Type of design – all printing techniques were adopted

- Portrait
- Coat-of-arms
- Inscriptions – in English and/or vernacular languages
- Overprints on British India
- Provisional – new denominations
- Handwritten – provisionals

Designs – many shapes and sizes

Cancellations – punch, writings, cancels,...



Bhajji

Design – Coat-of-arms



Mandi



Ajaigarh



Wadhwan

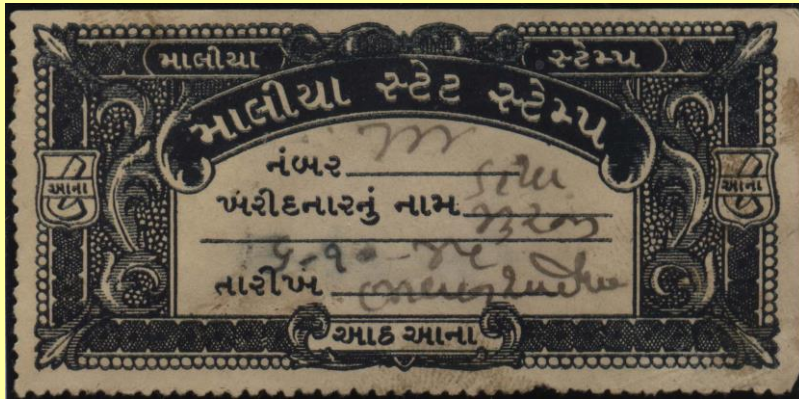


Vala



Kumarsain

Design – Inscriptions



Malia



Daphlapur



Las Bela



Bhajji

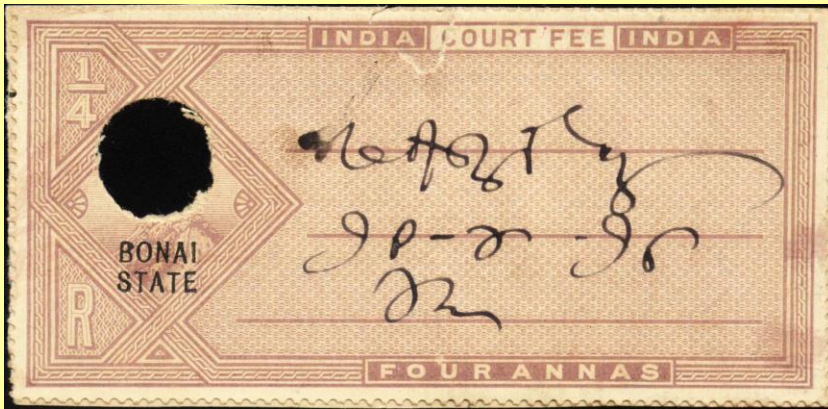


Khilchipur

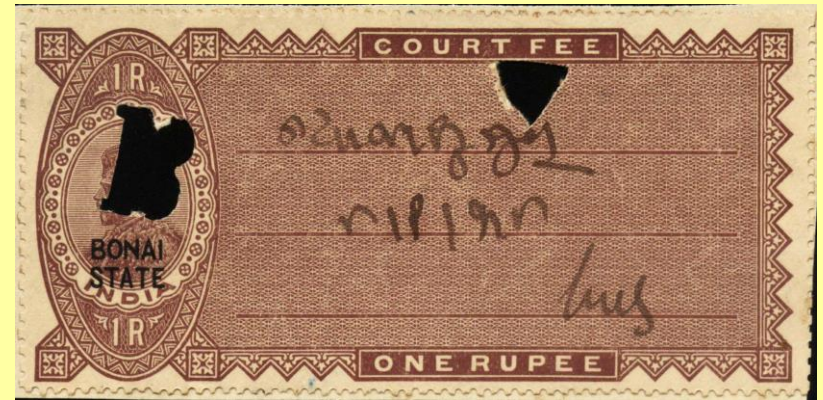


Bonai

Design – Overprints on British India



Bonai



Bonai



Aurangabad



Aurangabad



Bonai

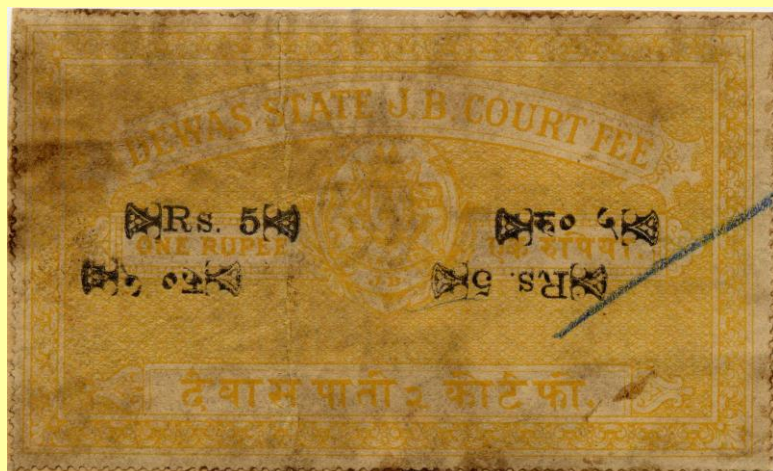
Design – Provisionals



Naswadi



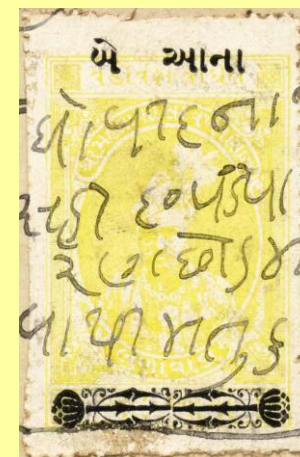
Savantvadi



Dewas Junior



Korea

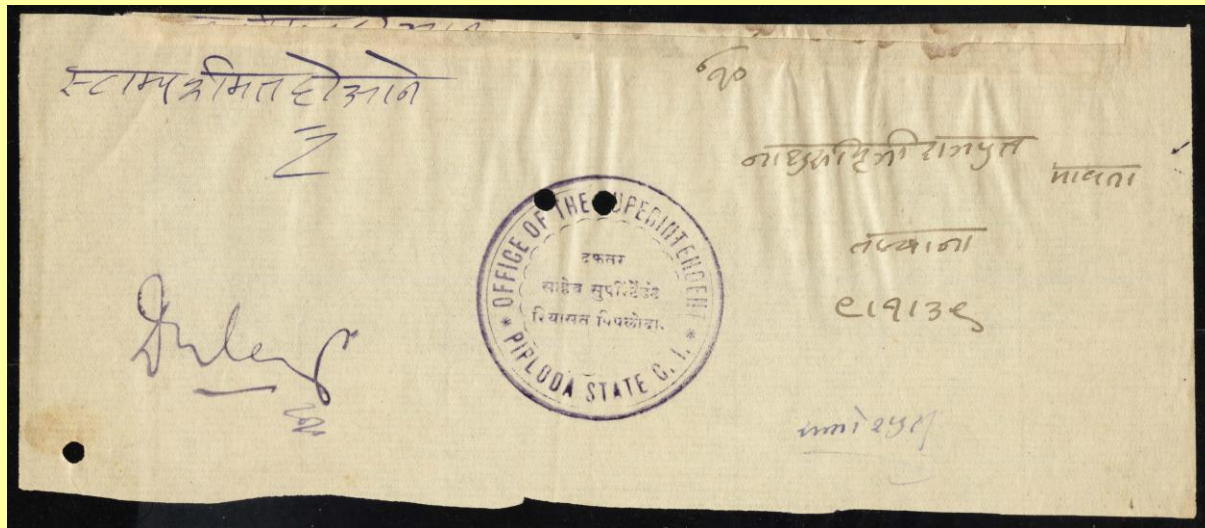
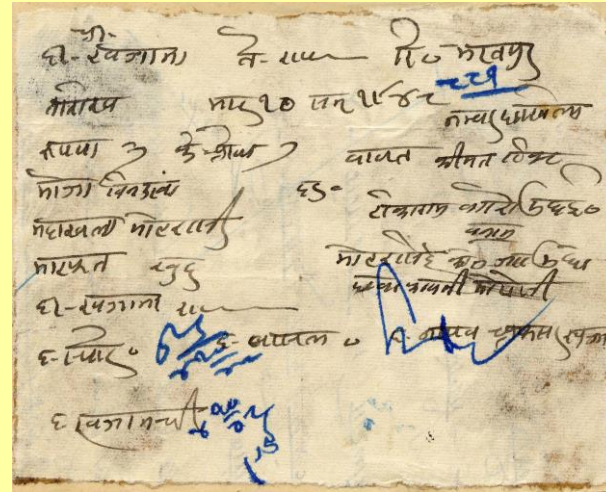


Lunavada

Design – Handwritten provisionals

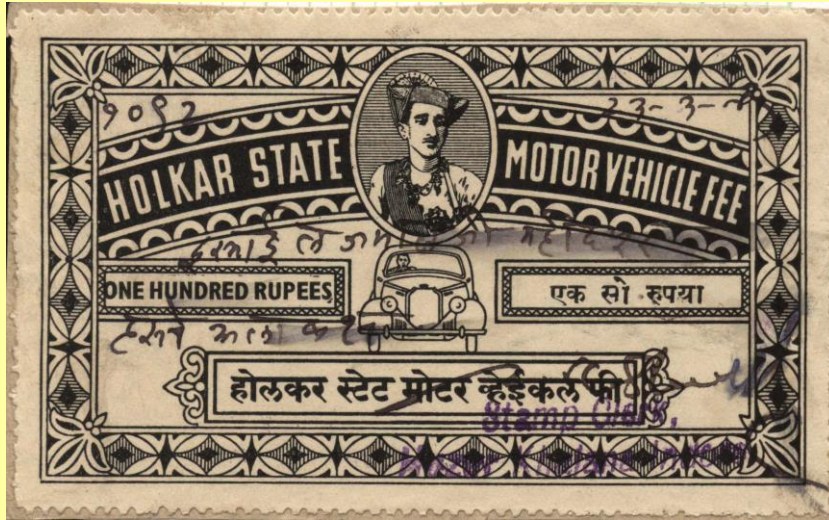
Only very few known

- Bharatpur
- Piploda

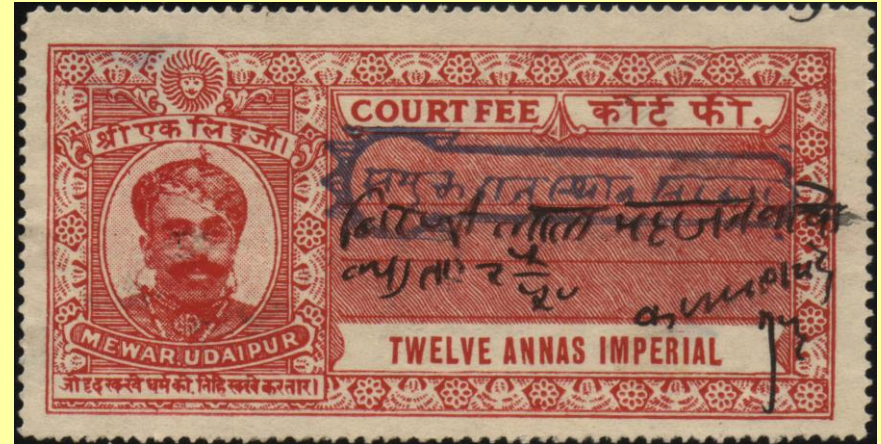


Design – Interesting varieties

Plate or design flaws



Indore



Mewar



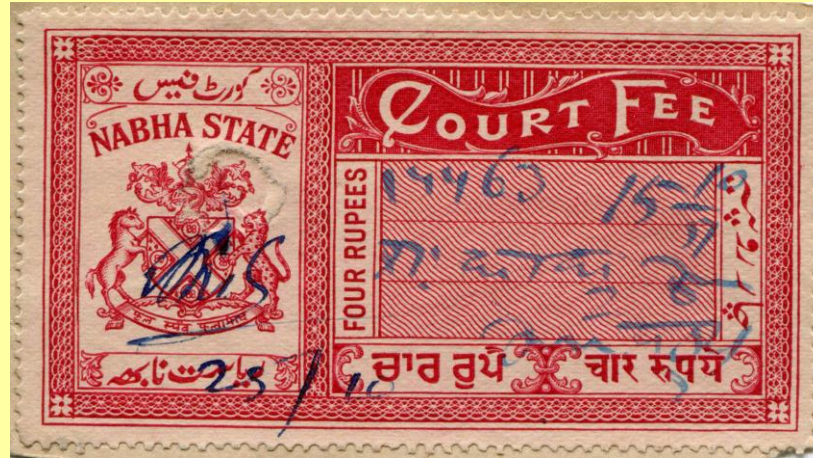
Bird on head variety

Design – Interesting varieties II

Re-entries – partial doubling of the design



Bahawalpur



Nabha



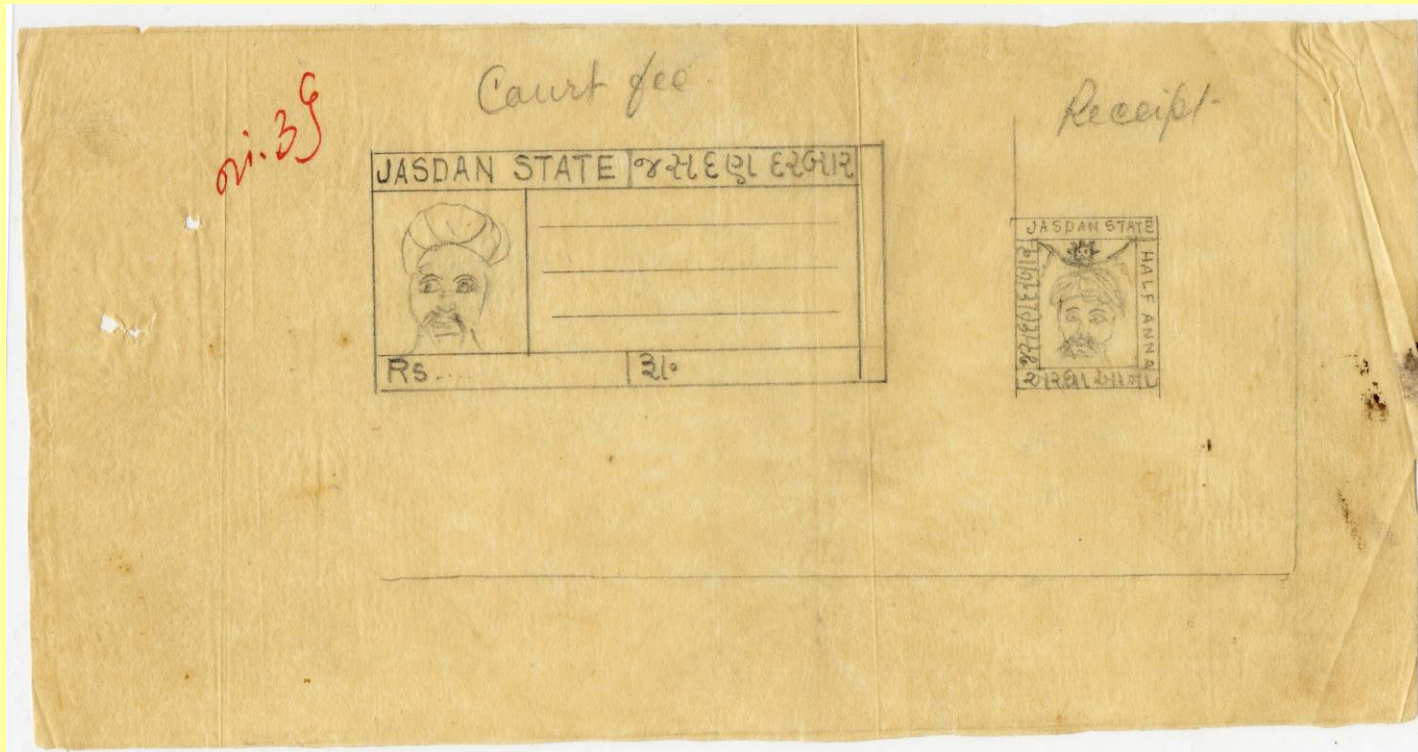
Indore



Archive material

Archive material – sketches, proofs, essays

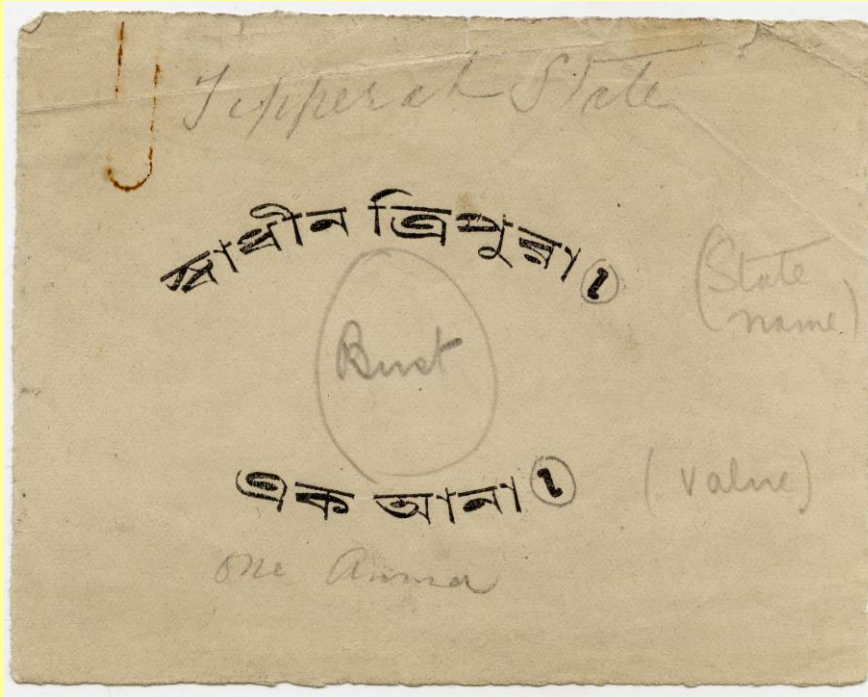
- Known mostly from Great Britain printers
- Mostly for adhesives, papers are less common



Jasdan

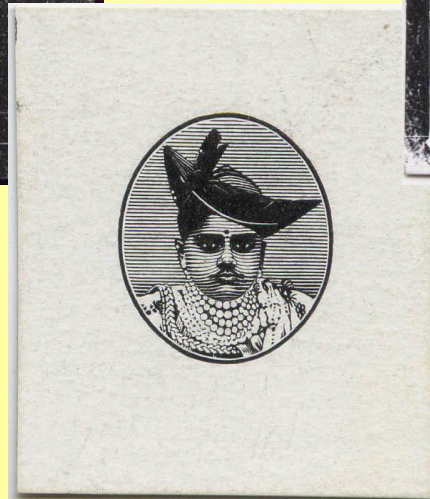
Archive material II

Progressive proofs – Tripura (known also as Tipperah)



Archive material III

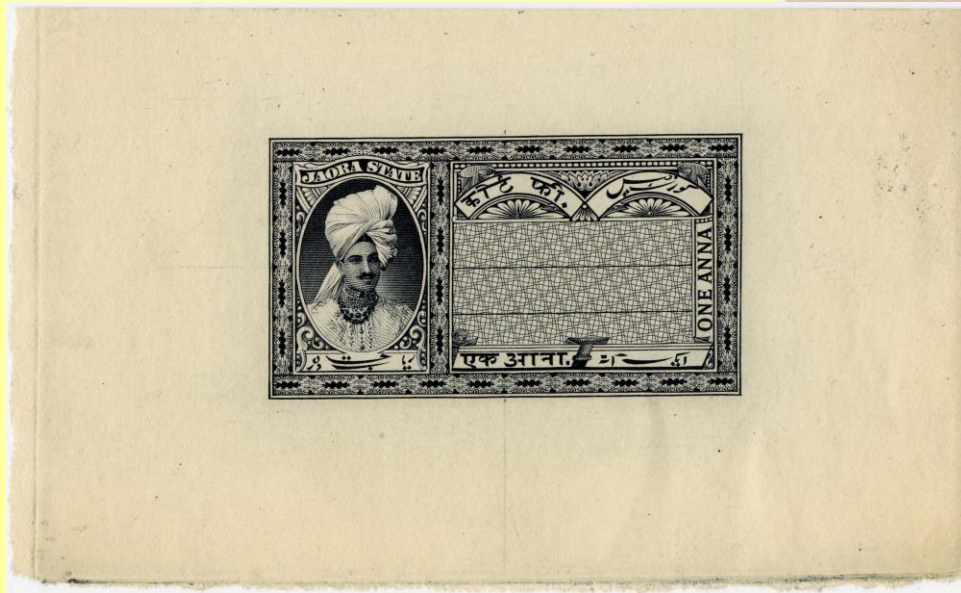
Progressive proofs - Gwalior



Archive material IV

Die proofs – Marwar

Jaora



Rates and documents

Laws and Acts

- Based on British India model – states had its own schedule of rates – but generally not much known

Rates

- Fixed – independent on value – receipts, power-of-attorney, petitions
- *Ad valorem* – according to the value – Hundis

Documents

- many revenues are quite difficult to find on documents
- many possible usages
- some types are very common, but others are rare

Types of documents

Types of documents

- not all are rateable
- sheets with revenues
- only strikes

Athmallik



Types of documents II

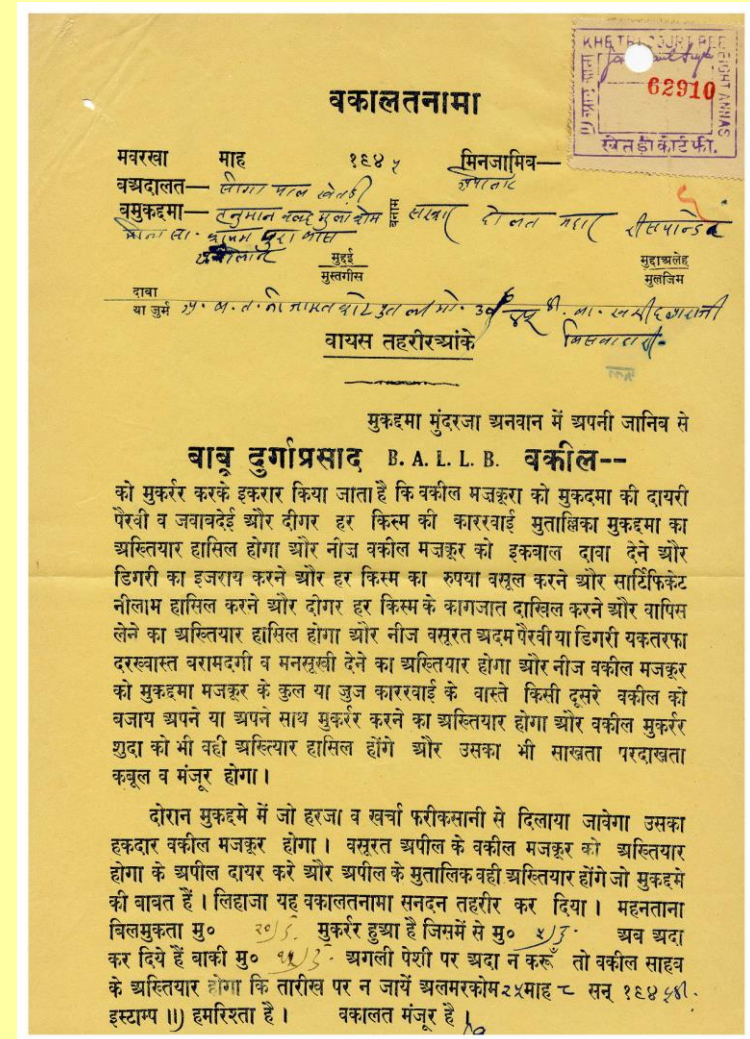
Power of attorney
=Vakalatnama

Khetri

Rates - fixed

- 8a – district courts
- 1r – officer with executive powers
- 2 (4, 8)r – High court

The last rate differs in many states



Types of documents III

Receipts (or Salary Bills)

Rate - fixed

- 1a – for all payments of 20r and above

It appears to be the same in all states

Jaso

KM101-X7-350/-

Salary bill of the Department State for the month of 1944
 नरावर्द मुहसमा रियासत बाबत माह १९४४

Serial No. नं. शुं.	Name नाम	Designation शौकदा	Rate शरह		Deductions तोफर	Amount due रकम बाजिबुल याफत			Date of Payment तारीख अदायगी	Signature of Payee दस्तखत पाकिन्दा	Remarks टिप्पण
			Pay तनख्वाह	Allowance आलाबन्स		Pay तनख्वाह	Allowance आलाबन्स	Total सीमान			
1	माना अविनाशा प्रतापसिंह	डेप्युटी मा.	25	3		25	3	28	11/10/44		
2	पं. ग. प्रसाद	सहायक मा.	15	2		15	2	17	11/10/44		
3	नमोदा प्रसाद	" "	29	3		29	3	32	11/10/44		
4	पं. राम लजपत	" "	29	3		29	3	32	11/10/44		
5	पं. राम सूर्य	" "	20	3		20	3	23	11/10/44		
6	पं. नमोदा प्रसाद	" "	25	3	6-11	25	3	28	11/10/44		
7	मुतायलाल सिंह	डेप्युटी मा.	20	3		20	3	23	11/10/44		
8	अमीर खान	सहायक मा. डप्टी	15	3		15	3	18	11/10/44		
9	माना हरिदास प्रसाद सिंह	मा. ग. प्रसाद	15	3		15	3	18	11/10/44		
10	पं. हा. बंधु प्रसाद	मा. डेप्युटी	15	3		15	3	18	11/10/44		
11	श. ज. इ. पं.	मा. पं. हा.	15	3		15	3	18	11/10/44		
12	पं. श. र. प्रसाद	मा.	15	3		15	3	18	11/10/44		
13	जगत खान	मा. ग. प्रसाद	20	3	20						
14	गणेश	डप्टी	15	3		15	3	18	11/10/44		
	क. र. डे. प्रसाद		20	3		20	3	23	11/10/44		

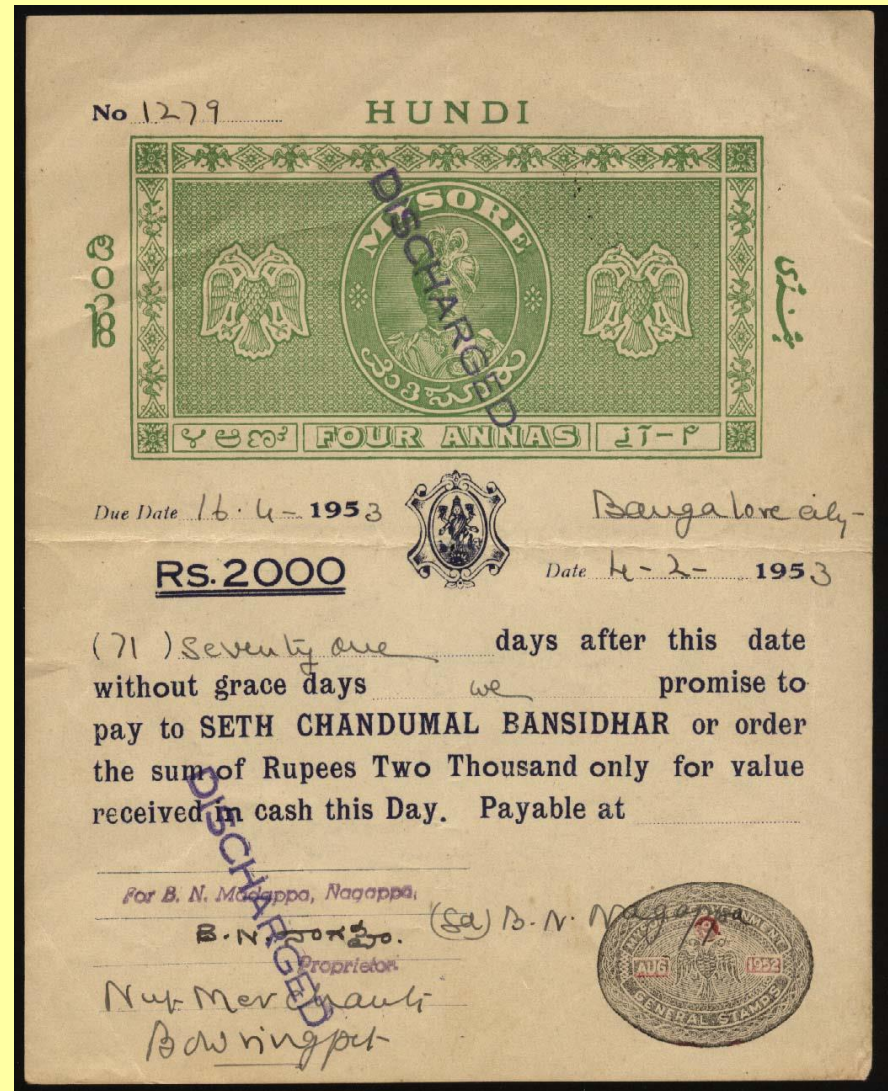
Types of documents IV

Hundis

- for transfer of money from place to place
- used in trade and credit transactions
- several types

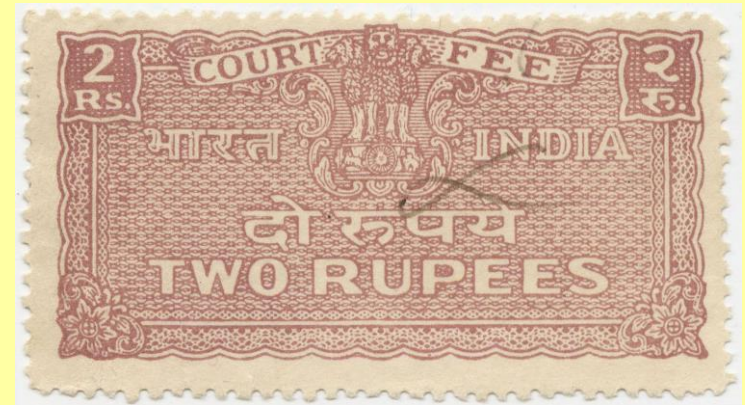
Rate – *ad valorem*

Mysore



Forgeries

British India – some forgeries to defraud government known
Indian states – yet unknown – due to severe penalties



10r – no wmk

– cruder design

– imperf. or rough perf.

2r – no wmk

– cruder design

– different perf.

Forgeries and bogus

Forgeries to defraud collectors

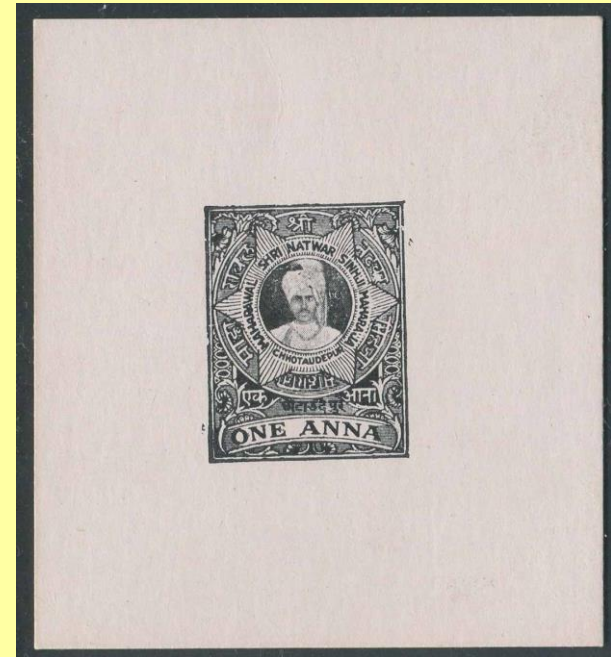
- Some known – forgeries of proofs with SPECIMAN
- Private reprints – Chhota Udepur
- Bogus – Dewas Junior



Dewas Senior



Partabgarh



Chhota Udepur

Challenges

Challenges for collectors

1. Information – not much known from official sources
2. Language – 13 scripts, also different numbers
3. Completeness – many are very hard-to-find
4. Documents and their identification
5. Unused revenues – many were used-up after independence
6. Condition – punches, thins, creases, water stains

Thank you for your attention

More pictures see my web:

www.indiastaterevenues.com

Any questions?