

**CANDIDATE WORK FOR REVENUE PHILATELY**

**ON THE THEME**

**Revenue Stamps of the Princely States of India**

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# Revenue Stamps of the Princely States of India

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# 1. INTRODUCTION AND GENERAL INFORMATION ON THE SUBJECT

On the Indian sub-continent except the British Indian area there were about 650 Princely States. The number differs according to the source and by the way of counting. On the 15<sup>th</sup> August 1947, Great Britain quit India and two new countries were founded – India and Pakistan.

The Princely States were mostly located in several areas of India. The most states were situated on the Gujarat peninsula (about 120), then in Punjab, Rajasthan, Madhya Pradesh, Orissa and Uttar Pradesh union states (Fig. 1). In Pakistan, only 7 princely states were located – Amb, Bahawalpur, Kalat, Khairpur, Las Bela, Quetta and Swat. The size of state varied greatly from few acres to the largest state of Hyderabad with area of about 80,000 square miles.



Fig. 1: Map of India showing the union states as in 2005.

These states coexisted with British India by means of various treaties. The state's rulers retained powers in internal affairs, among them was issuance of revenues stamps and papers. In external affairs the British had the paramountcy.

Prior to 1860 the stamp duties prescribed by local Stamp Acts, and valid in British India, were paid by stamped papers only. The use of adhesive revenues in British India was introduced in the India Stamp Act 1860, the first Act applicable to all of British India. This Act specified the use of judicial and nonjudicial stamps, but the use of Court Fees were not included until the Court Fee Act #VII of 1870 was enacted. Additional stamp act legislation followed in 1879 and 1899 with amendments in 1904, 1906 and 1910. Many Princely States adopted legislation based on the British India model, although their schedules of rates may

differ significantly. Some of the states had their own Court Fee and Stamp Acts, most of them were large and important states such as Jaipur, Kotah, Bharatpur and Gondal.

There are two types of rates which were valid in the Princely States. First type of them are fixed fees where the rate was independent of the value in dispute. Fixed fees were used on receipts, powers of attorney and petitions. The second type are *ad valorem* fees dependent on the value in dispute. In attachment of British India Court Fee Act there is a large table with *ad valorem* rates. However, the study of rates valid in Indian States are now only in the beginnings.

Cancellation of revenue stamps was primarily by punching and/or by writing in ink. Court documents were then filed using string, pins and/or staples. Through improper storage, many documents bear signs of water damage, mould and excessive folding.

It is a pleasure to state that there are no dangerous forgeries of revenue stamps in comparison with the postage stamps. This fact is caused by two factors. The first reason is that there were severe penalties set up in various Acts for attempt of forging revenue stamps. The second reason is lack of huge market. The few known forgeries are very easy to distinguish from genuine items. One of the commonly encountered example is a primitive forgery of Bhor revenue stamp with inverted center. The next examples of forgeries are „proofs“ with wrong overprint inscription „SPECIMAN“.

The revenue stamps were valid in the Princely States till independence and then were used up by the succession union states till late 1950's. After independence many of the revenues were overprinted with words Rajasthan (in Rajasthan state) or Saurashtra (in Gujarat state). The overprints were either typographed or handstamped in many lettering styles, in Hindi or English or both languages. From the post-independence period many of the combinations of revenue stamps from several states on documents are also known.

## 2. TYPES OF REVENUE STAMPS – ACCORDING TO THE DUTY PAID

For Indian Princely States are typical mostly only two types of revenue stamps – Court Fees and Revenues (Non-judicial stamps). Nevertheless some states issued more specific types of revenue stamps. These types will be listed after the main two types.

### 2.1. Court Fees

Court Fees are the most common type (about 80 per cent of all revenue stamps) in use in Princely States of India. They were used in court cases such as on court documents, powers of attorney, decrees,... They are of larger format – about 80 x 40 mm and bear in many cases signatures of rulers, dewans or stamp superintendants. On the Court Fees also serial number, date of usage, signature of stamp vendor and the name of purchaser was filled in many cases.

### 2.2. Revenues

Revenues are revenue stamps which collected revenue from the sale of such stamps as distinct from Court Fees, sometimes are called Non-judicial Stamps. They are of smaller format – about 20 x 25 mm. Indian states issued much less different revenues than Court Fees. In most cases only denominations of 1 anna were issued.

### 2.3. Copy Fees

Copy Fees collected payment for various copies of court documents as required by Stamp and Court Fee Acts. Copy Fees are generally in the form of revenue stamped papers, many of them bear inscription “For Copies”.

### 2.4. Entertainment Fees

Entertainment Fee was levied on various entertainment by affixing them on tickets. This type of revenue stamps were issued by Cochin, Jaipur, Mysore and Pudukkottai (Fig. 2).



Fig. 2: Entertainment tax stamp of Pudukkottai



Fig. 3: Hundi stamp of Hyderabad

## 2.5. Hundis

Hundi is Bill of Exchange which is to be paid to the third party of a bearer upon demand at a specified time. It is generally plain paper bearing watermark and may have imprinted revenue stamp. The rate was according to the value written on the Hundi. Few states also issued adhesive Hundi stamps (Fig. 3).

## 2.6. Forest Permit and Forest Department

Forest Permit stamps were used to levy a tax upon people collecting wood from state forests. This type was issued only in Hyderabad (Fig. 4).



Fig. 4: Forest Department stamp of Hyderabad

## 2.7. Talbana Fees

Talbana Fees or Process Fees were affixed to a summons or subpoena which required a witness to appear in the court of law. Talbana Fees were issued by several states.

## 2.8. Special Adhesives

Special Adhesives are also known as Foreign Papers Stamps or Special Papers. They were affixed among others, on affidavits, awards, bonds, certificates of sales, conveyances, leases, mortgaged deeds, powers-of-attorney, settlements and transfers. They were issued in Berar, Cochin, Hyderabad, Jammu-Kashmir, Secundrabad, Travancore and Travancore-Cochin.

## 2.9. Share Transfer

Share Transfer were used to pay the duty on the sale or purchase of common stocks. They were issued in Berar, Cochin, Jaipur, Mysore, Travancore and Travancore-Cochin.

## 2.10. Motor Vehicle Fees

Motor Vehicle Fees were issued by Indore state to collect taxes from motor vehicles (Fig. 5). In the design there is a car in the central part.

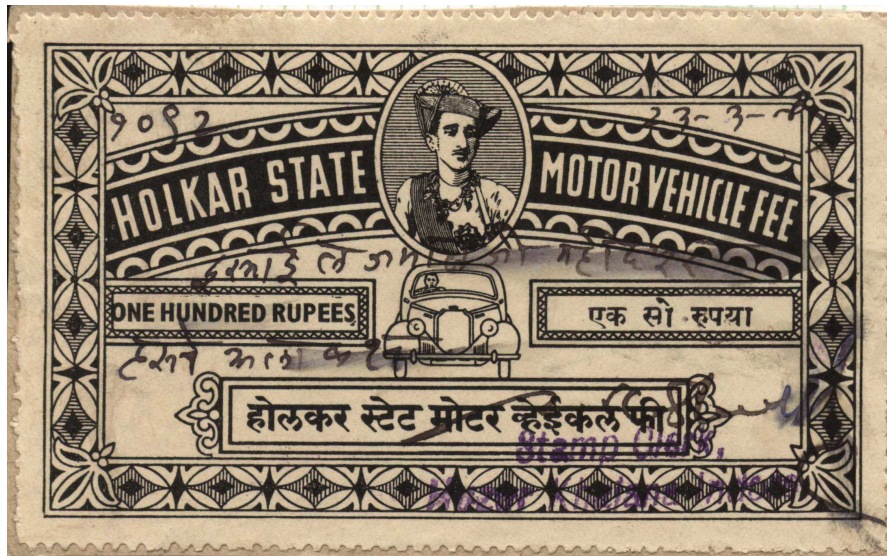


Fig. 5: Motor Vehicle Fee stamp of Indore

### 2.11. Telephone Service

For the telephone and telegraph service Patiala issued overprinted postage stamps of British India in various inscription styles (Fig. 6-8).



Fig. 6-8: Examples of Patiala Telephone Service stamps

### 2.12. Writing Fees

Barwani and Jobat (Fig. 9) issued this type of revenue stamps. Due to very high illiteracy rate in Indian States, Writing Fees were used as a payment to a official who was able to write the legal papers.

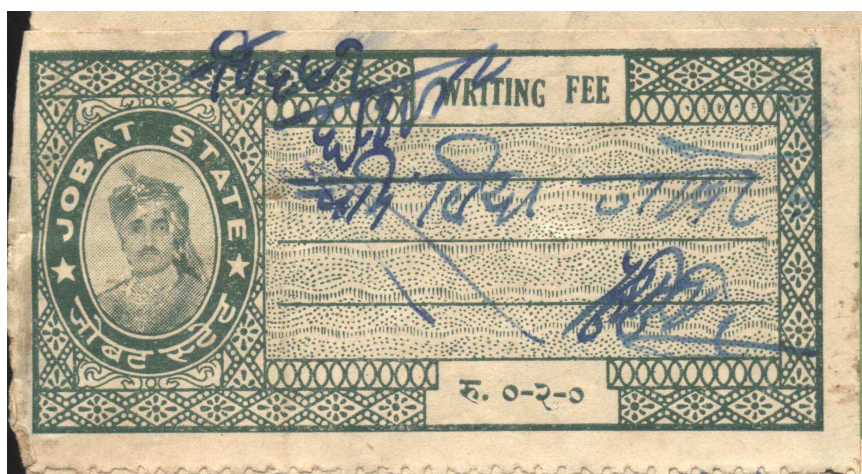


Fig. 9: Writing Fee stamp of Jobat

### **2.13. Receipts**

Receipts are revenue stamps which were used as acknowledgement of various payments. They are generally of smaller size than Court Fees.

### **2.14. War funds and war taxes**

These revenues were used for raising money for war funds and to pay war expenses (war taxes). Only Banganapally (Fig. 10), Chhatarpur, Dewas Junior, Dewas Senior and Jhalawar issued this type of revenues.



Fig. 10: Issue for Madras War Fund – Banganapally state

### **2.15. Notarial stamps**

Notarial stamps were used for notarial acts. This type of revenue stamps issued by Cochin and Travancore-Cochin.

### **2.16. Sales tax stamps**

Dewas Junior state issued also sales tax stamps which were applied for sales of goods.

### **2.17. Bill stamps**

Bill stamps were used on bills. This type of revenue stamps issued by Gondal.

### **2.18. Revenue Stamps for Petitions**

Revenue stamps for petitions were used on various petitions to the government and offices. Gwalior issued this type of revenues.



## **2.19. Tobacco stamps**

Only Hyderabad issued one denomination of Tobacco revenue stamps for payment of excise tax on tobacco.

## **2.20. Toddy Passes**

This type of revenue stamp was used to collect tax on Toddy. Toddy is a sort of liquor. Toddy Passes were used only in Hyderabad state in the region of Hyderabad City or the Secunderabad Cantonment.

## **2.21. Meal Allowances Stamps**

Meal allowances stamps were used in Kishangarh to pay costs of food provided for witnesses to court cases.

## **2.22. Khata Stamp**

Lunavada issued Khata Stamp of denomination of 1 anna. It was intended to pay the tax on transfer of Khata. Khata is Hindi word for deception or crime.

## **2.23. Police Court Fees**

Mewar (Udaipur) issued special case of Court Fees for Police department.

## **2.24. Broker's Note**

Broker's Note is type of revenue stamps intended for payment of broker's charges. Mysore issued this type of revenues.

## **2.25. Postage stamps used as revenues and revenue stamps used for postage**

Revenue stamps used for pre-payment of postage were used very rarely. I have seen only one example of Gwalior revenue used with two other postage stamps on postcard.

Postage stamps were used for revenue purposes in many more cases. Examples of such usage are known from the following states – Jhind, Nabha, Patiala, Bamra, Barwani, Bundi, Charkhari, Cochin, Hyderabad, Orchha and Sirmoor. They were generally used in the cases of current lack of revenue stamps.

### 3. TYPES OF REVENUE STAMPS – ACCORDING TO THE DESIGN

#### 3.1. Overprints on revenue stamps of British India

Overprints on British revenue stamps of various duty are known from the beginning of usage of adhesive revenues in Indian princely states. The first series overprinted was Foreign Bill embossed series from 1860 (Fig. 11).

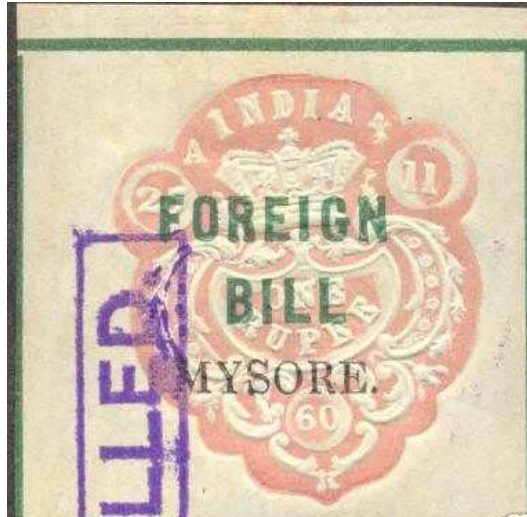


Fig. 11: Foreign Bill stamp of 1860 overprinted for use in Mysore, Die A, 1 rupee

Very soon other series followed – mostly Court Fee series. The Court Fee series from 1872 was overprinted in the same year (1874) for Princely States of Berar, Mysore, Peint, Secunderabad and Vinchoor. The overprints generally consist of the name of state in one or two lines and were applied by typography. The complete list of confirmed early issues prior 1910 are summarized in the following Table 1 where recorded issues are marked with an X. In the Table 1 there are excluded two issues: Aurangabad overprinted on definitive issue of Berar of 1883 and Hyderabad Residency Bazar overprinted on definitive issue for Hundis of Berar. Some other issues are listed in Forbin catalog but these issues are not yet confirmed.

Next series overprinted was Court Fee series depicting Queen Victoria issued in 1882. Then followed similar series with portrait of King Edward VII, King George V and finished with King George VI. After 1882, the overprinted revenue stamps were supplied as a courtesy to about 50 poorer states which had no sufficient funds nor the knowledge to print their own revenues. Besides adhesive revenue stamps also stamped paper series to the denomination of 50 rupees were supplied. These states were located in the east of India and also in the centre of Indian sub-continent. In 1910, the government of India authorized the supply of these stamps under certain conditions (minimal contract 3 years) to the Princely States. The complete list of state overprints are listed in Table 2. The overprint was also used in several agencies, the list of known items is shown in Table 3. For the Agencies, the overprint in English was also supplemented by the equivalent in Hindi.

In nearly all the states the overprint style was changed on adhesives two or three times during the various issues. The overprints applied on stamped papers are much larger in size. The overprints differ in the used font and size. For the earliest series the font was not well aligned and many small breaks in letters occurred. Examples of such different overprints for Bonai state are shown in Figures 12 and 13.

Table 1: List of all confirmed issues (overprints on British India revenue stamps) prior to 1910.

British India revenue issue	Aurangabad	Berar	Hyderabad Residency Bazar	Mysore	Peint	Quetta	Secunderabad	Travancore	Vinchoor
Provisional Court Fees overprint on Share Transfer issue of 1863		X							
Provisional Court Fees overprint on Postage stamps of 1865		X							
Provisional Court Fees overprint on Small Cause Court issue of 1868		X							
Court Fees of 1872		X		X	X		X		X
Court Fees of 1882	X	X	X	X		X	X		X
Court Fees of 1904	X	X	X				X		
Foreign Bill of 1860		X	X	X			X	X	
Foreign Bill of 1861		X		X		X	X	X	
Foreign Bill of 1905			X				X		
Receipt issue of 1860					X				
Revenue issue of 1869		X		X	X	X	X	X	
Revenue issue of 1883				X				X	
Revenue issue of 1903			X				X		
Special Adhesive issue of 1868			X				X		
Special Adhesive issue of 1872								X	
Special Adhesive issue of 1903			X						



Fig. 12 and 13: Old and new version of overprint for Bonai State applied for Court Fees

Except Court Fees as the most commonly used class of revenues, revenue issues of 1869 (Fig. 14), 1883, 1903 and 1935 were overprinted for use in the Princely states of India. The overprints on these issues are smaller in size and no changes in fonts are known.

Table 2: List of known issues for Princely States of India

Name of Princely State	Queen Victoria - 1882			King Edward VII - 1904			King George V - 1914			King George VI - 1937		
	CF	SP	REV	CF	SP	REV	CF	SP	REV	CF	SP	REV
Athgarh	X			X			X	X			X	X
Athmallik	X			X			X					
Bamra							X	X				
Baramba	X											X
Bastar							X	X	P			
Baudh	X			X			X	X		X		
Bonai							X	X		X	X	X
Chamba												X
Chuikhadan										X		
Daspalla							X	X		X	X	
Dhenkanal	X		X	X			X					
Gangpur	X			X			X	X		X	X	
Gondal			X									
Hindol	X			X			X					
Jashpur										X		X
Jhind												X
Junagadh										X		
Kalahandi					X			X				
Kanker							X			X		
Kawardha							X			X		
Keonjhar	X			X			X			X		
Khairagarh	X			X	X		X	X	P	X		X
Khandpara							X	X		X		
Kharsawan							X				X	
Korea							X					
Mayurbhanj	X	X	X	X	X							
Mohammadgarh	X			X								X
Nabha												X
Nandgaon	X			X	X		X	X	P	X		X
Narsinghpur	X		X	X			X					
Nayagarh				X			X	X		X	X	
Nilgiri			X	X			X	X		X	X	
Pal Lahara	X			X			X	X		X	X	X
Patiala												X
Patna							X	X		X	X	X
Raigarh							X		P			X
Rairakhola				X			X	X		X		X
Rampur												X
Ranpur										X		X
Sarangarh							X	X	P	X	X	X
Seraikhela							X	X		X		X
Sirohi										X		
Sonepur										X		X
Surguja							X					
Talcher	X			X								
Tigiria							X	X		X	X	
Udaipur							X	X		X	X	X

CF – Court Fees, SP – Stamped Paper, REV – Revenue, P – postage stamp



Fig. 14: Revenue of 1869 overprinted for Mysore



Fig. 15: Postage stamp overprinted for Sarangarh

The third group of overprints used normal postage stamps for overprints for Princely States. Bastar, Khairagarh, Nandgaon, Raigarh and Sarangarh used overprinted postage stamps from period 1920-1930. In these cases the overprint has also a line with inscription Revenue (Fig. 15).

Table 3: List of known items (Court Fees) used for agencies

Agency	Queen Victoria - 1882	King Edward VII - 1904	King George V - 1914	King George VI - 1937
Banas Kantha			X	
Kathiawar Agency	X	X	X	
Mahi Kantha	X	X	X	
Palanpur Agency	X	X	X	
Rewa Kantha	X	X	X	
Western India State Agency			X	X

Nearly all of the overprints are well produced, from several hundred different overprinted stamps only few errors of lettering are known. One of them is use of B instead of R in overprint for Mohammadgarh state (Fig. 16). Another reported errors are known for Khairagarh state.



Fig. 16: Mohammadgabh error

One exception exists in Sirohi state where the overprint Sirohi was applied by rubber handstamp and several varieties exist.

The group of overprints on British India revenues is not so much interesting for specialist collectors as there are only a few collectible varieties.

### 3.2. Design with ruler's portrait

This group is likely the most important and most common type of revenue design. The ruler's portrait is surrounded by ornamental figures. Most rulers in India were men, women were on the throne in very few cases. Examples of women with ruling powers were in Bhopal and Daphlapur states, but their revenue stamps did not bear any portrait. Only Bastar ruler - Profulla Kumara Devi is depicted on the Court Fees (Fig. 17).



Fig. 17: Court Fee of Bastar with portrait of Profulla Kumara Devi

The next portrait of Princess is shown on the Court Fees of Kotda-Sangani with her husband (Fig. 18).

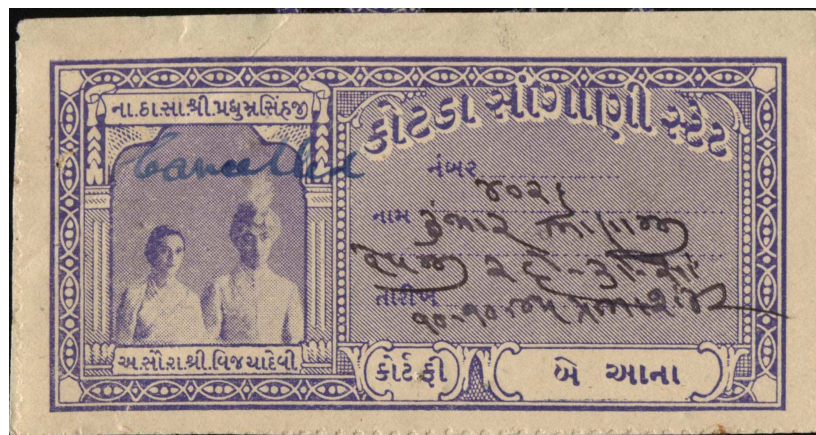


Fig. 18: Court Fee of Kotda-Sangani with portrait of Prince (Thakor Shri Pradhyumnasinhji) and Princess (Thakurani Vijaya Devi)

Nearly all the portraits of men are in traditional clothings showing various parts of clothes. These parts are different in many area of the Indian sub-continent and thusly appropriate for the study of costumes, for instance turbans (Fig. 19).



Fig. 19: Court Fee of Baghal with portrait of the ruler wearing traditional turban and medal on the neck.

The only one exception is one series of Bonai state where the ruler Raja Dharanidhar Indra Deo Deb is shown bare-headed without turban in suit (Fig. 20).

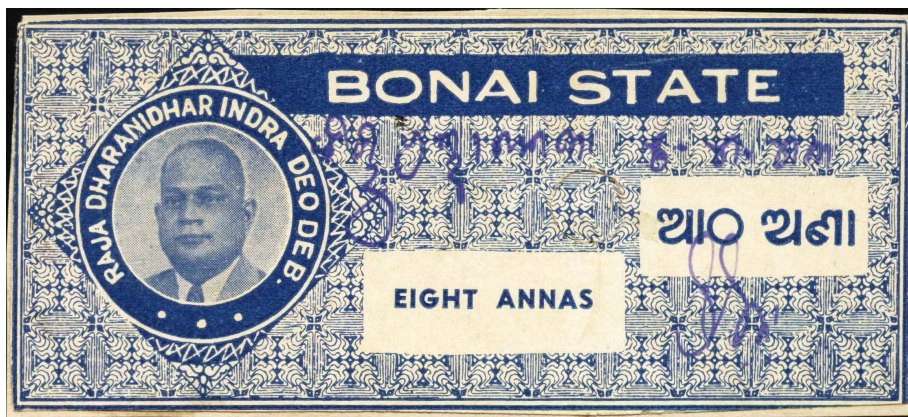


Fig. 20: Court Fee of Bonai with portrait of ruler in suit

These types with ruler's portraits are popular among collectors.

### 3.3. Design with state's coat-of-arms and state symbols

Coat-of-arms of Indian princely states are different from that used in European countries. They are more complicated and contain more elements. Except central shield there are generally supporters, mottos and/or inscriptions and crests. There is usually one supporter on each side of the shield, in most cases they are animals. For instance, Ajaigarh had coat-of-arms with deer at right and tiger at left side (Fig. 21). The mottos in Hindi or English are placed below the central shield in an ornamental ribbon.



Fig. 21: Court Fee of Ajaigarh with coat-of-arms design

Many of the Princely States issued revenue stamps and papers with their coat-of-arms and they are very popular among collectors.

Other issues bear state symbols. The state symbols may be similar to coat-of-arms but they are without central shield. One example of state symbols depicted on the revenues is revenue stamp from Bonai (Fig. 22).



Fig. 22: Revenue stamp of Bonai with state symbols – banyan tree, 2 elephants and peacock.



Fig. 23: Court Fee of Baghelkhand with letters BSG

Except such symbols few states used several letters as state symbols, among them Baghelkhand (letters BSG – Fig. 23).

### 3.4. Crude and handcrafted design

Some smaller states with very primitive printing equipment issued revenue stamps where the designs were handcrafted. One of such example are adhesives of Suket state (Fig. 24).



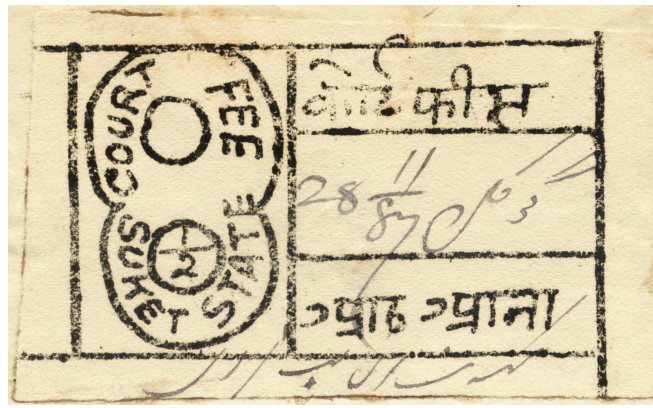


Fig. 24: Handcrafted design for Court Fee of Suket

However, these handcrafted designs are commoner in stamped paper series. Early issues of Jaisalmer (Fig. 25), Jaora (Fig. 26) and Tonk (Fig. 27) are excellent examples of such printing practise.



Fig. 25: Stamped paper of Jaisalmer state – variety additional dot over first a in anna

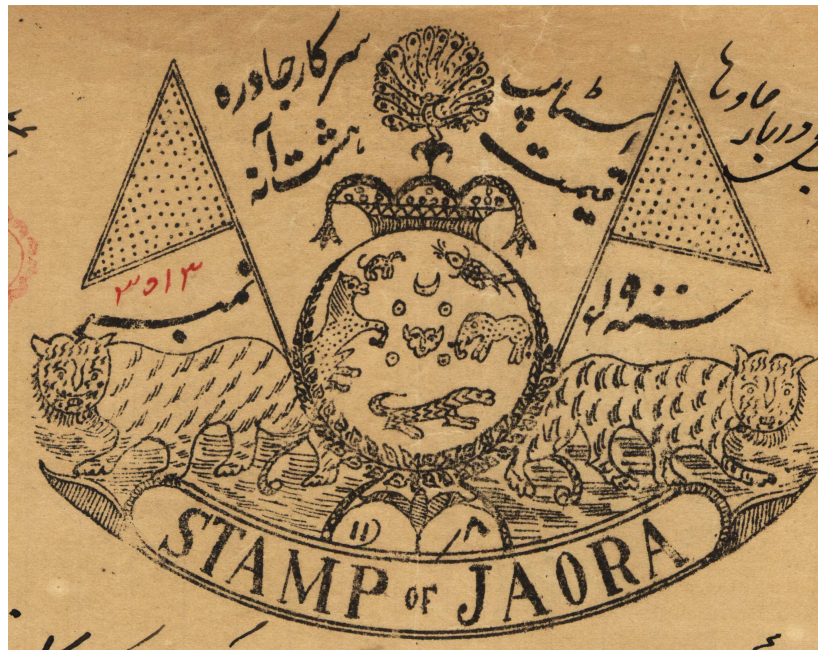


Fig. 26: Stamped paper of Jaora – early issue (1900)

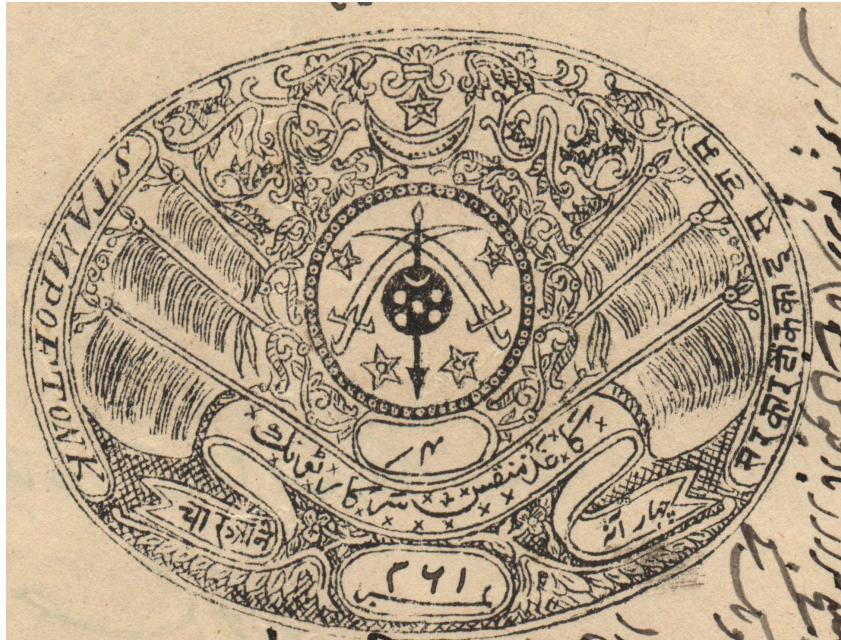


Fig. 27: Stamped paper of Tonk state

The handcrafted designs are very interesting and many different dies are known, e.g. 44 dies have been identified for Jaisalmer stamped papers and many others may exist. This design group is one of the most interesting theme for true researchers.

### 3.5. Handstamped and machine stamped design

In this case the whole design was printed by handstamp in shades of red, violet and black (other colors were less used). The design is generally more simple than those of printed by litho- or typography. The characteristics of this design are blurred parts and many handstamped issues have values added by hand in various inks. In many cases, the same design was printed either by handstamp (Fig. 28) or by machine (Fig. 29). The machine printed design is less blurred and contains more details of design. This practise is typical for very small or poor states, located across the Indian sub-continent, mostly in the northern parts.



Fig. 28 and 29: Handstamped and machine stamped design for Court Fees of Madhan state

The shape of the handstamped designs are mostly rectangular or circular (Fig. 30), less often are inverted heart shapes (Fig. 31).

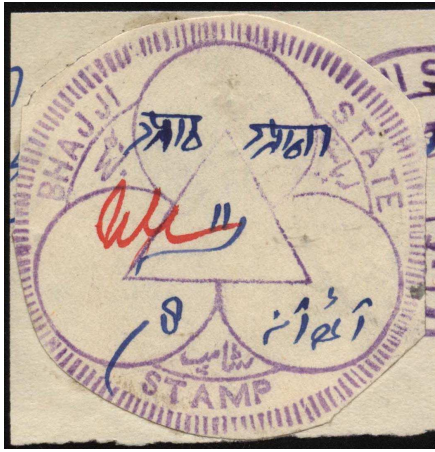


Fig. 30 and 31: Circular and inverted heart shape designs for Court Fees of Bhajji state

In the stamped paper issues these handstamped designs are typical except for small states also for districts of large states such as Jodhpur and Kotah.

The last group is also very interesting for large amount of varieties – colors of stamps, styles of values, colors of values,...

### 3.6. Embossed issues

Embossed issues were rarely used for adhesive revenue stamps and most of them are embossed without color. Embossing is also part of some issues of Baudh, Bhopal and Piploda. Colorless embossing is commoner for stamped paper series. Several states issued such papers – namely Bharatpur, Bhopal, Cochin, Dharampur, Dhrangadhra, Idar, Junagadh, Limbdi, Mandi, Morvi, Mysore, Nawanagar, Patdi, Savantvadi, Suket, Tonk, Vanod and Wadhwan.

### 3.7. Special types

In some states were used special types of revenue stamps. Sirmoor used provisionally postal stationery with overprint for Court Fees (Fig. 32).

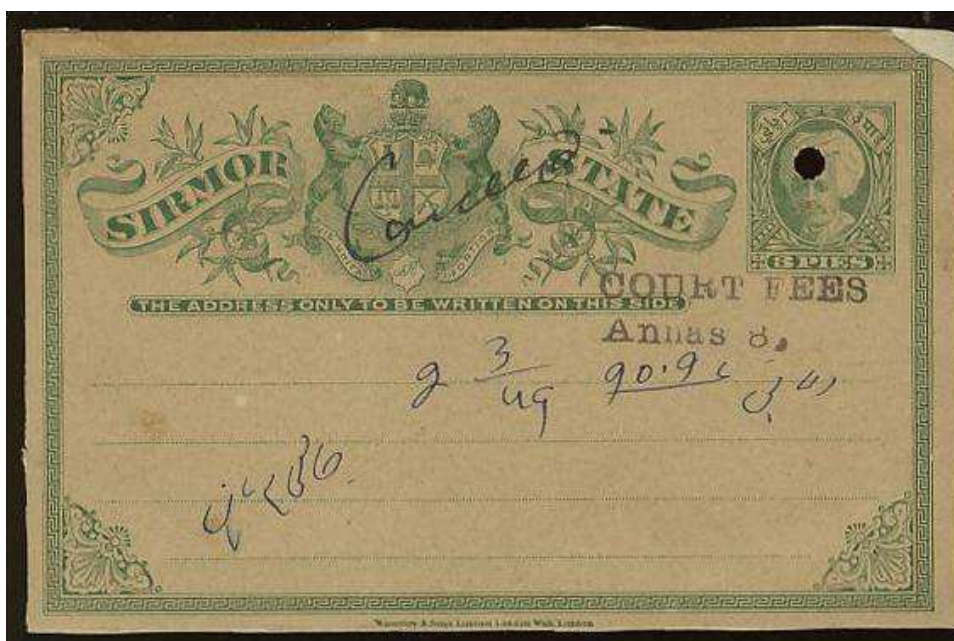


Fig. 32: Postal stationery of Sirmoor overprinted for use as Court Fee (8 annas)

During World War II in Bharatpur there was sudden lack of revenues and various locally printed or handwritten revenue stamps were in use, examples are shown in Fig. 33 and 34.

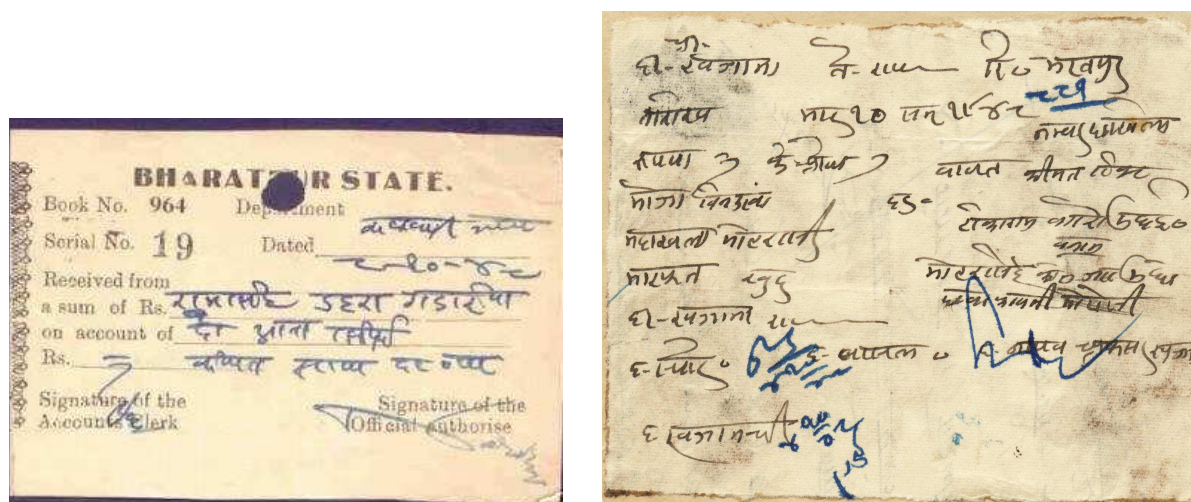


Fig. 33 and 34: Provisionally printed revenue stamps of Bharatpur

### 3.8. Revenue stamps for state districts

Large Indian Princely States have several administrative parts which were called either districts or thikanas, jagirs, tahsils, hukumats, nizamats and parganas. Many of them adopted in some way revenue stamps. Adhesive revenue stamps used in these districts were mostly overprints on state's revenues applied by handstamp. Stamped papers were predominantly in handstamped types.

The largest number of districts was in Mewar (called thikanas) and Jodhpur (called jagirs and thikanas). About 50 districts of Mewar are known to use overprinted revenues for use in their districts, some of them are not listed in catalogue. There exist several pieces with two different thikana overprints, one of them is shown below (combinations Bhainsrorgarh and Barisadri).

Examples of Court Fees of Mewar overprinted for use in thikanas are shown below (Fig. 35 and 36).



Fig. 35: Court Fee of Mewar with overprint for thikana Amet



Fig. 36: Court Fee of Mewar with overprint for thikana Barisadri and Bhainsrorgarh

## 4. ARCHIVE MATERIAL

From some states various archive material such as proofs, essays and specimens is known. Issues which were printed in England are good examples of revenues which have larger amount of archive material. Most printers in England which printed also postage stamps were engaged in printing of many Indian state revenues. The well-known companies were Thomas De La Rue & Co, John Dickinson & Co. Ltd., Waterlow and Sons Ltd. and Perkins Bacon & Co. Ltd. These printers used larger amount of proofs of various kinds to provide satisfactory results.

Many proofs are known from Mysore, Gwalior, Jaora, Jodhpur, Alwar, Tihri Garhwal, Benares, Savantvadi, Rampur, Ratlam and Rewa. In the following figures are shown typical examples of various kinds of archive material. The first examples are progressive proofs of Gwalior revenues (Fig. 37-39), all three copies have frame lines around the design.



Fig. 37-39: Progressive proofs of bicolored design of revenue from Gwalior

The next examples are die proof from Wankaner (Fig. 40) on thin wove paper, issued in changed color (issued in green) and die proof of Gwalior on thick card (Fig. 41).



Fig. 40: Die proof of Wankaner revenue



Fig. 41: Die proof of Gwalior revenue

The next type of proofs are sunken die proofs, where were used pairs, strips of 3 or blocks of 4 proofs and glued to thick card. These types of proofs were used mainly by Perkins Bacon and they bear number and serial below sunken proof. Below is an example of such proof of Wankaner state with inscription D 188 (Fig. 42).



Fig. 42: Sunken die proof of Wankaner, with inscription D 188

Some states used perfins Specimen or Cancelled for proofs, one example is Akalkot (Fig. 43).



Fig. 43: Specimen stamps of Receipt stamp of Akalkot

Very exceptional are composite sheets containing proofs of 2 states, one example is combination of Alwar and Gwalior revenue stamps proofs (Fig. 44).

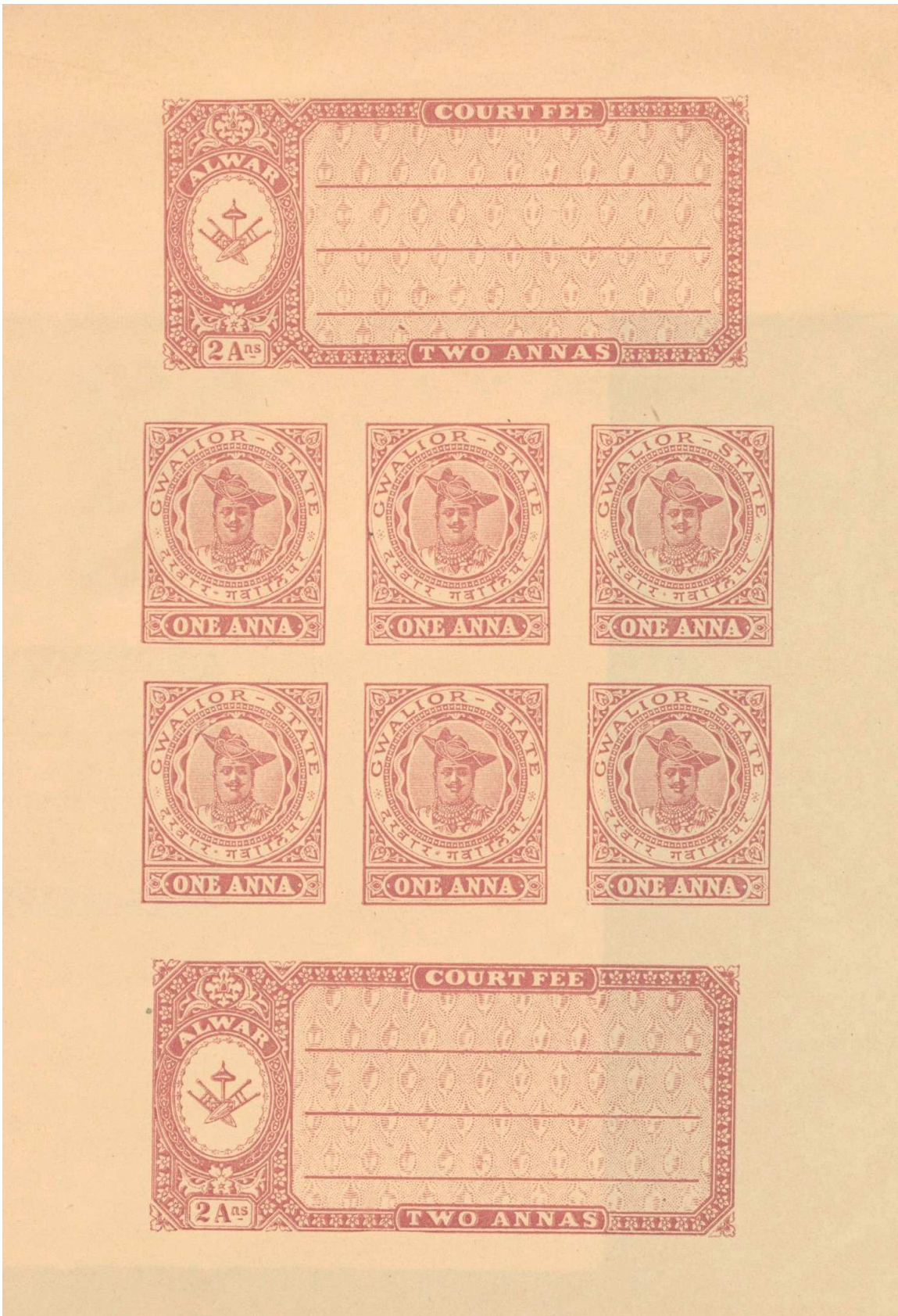


Fig. 44: Composite proof of Alwar and Gwalior



The final group of proofs are proofs which were used for the control of printing plates and to choose colors. Example of plate proof is in Fig. 45 and color trials in Fig. 46.



Fig. 45: Jaora plate proof for Revenue stamp



Fig. 46: Color trials for Revenues of Jodhpur (Marwar) – issued in chocolate

All these proofs were related to the printing of revenue stamps, but two companies used similar prints to promote new business. Such prints were sent to rulers of Indian states with offers and condition of contracts. The first company was Waterlow & Sons Ltd. They prepared business samples in sheets of 9, each stamp in sheet was overprinted in black „Waterlow & Sons Ltd/ Specimen“ together with a small punch (Fig. 47).



Fig. 47: Proof sheet of Bahawalpur used as business sample

The second company was L.V. Indap Co. located at 25 Bank Street in Bombay. This company printed by photo-lithography revenue stamps and postage stamps for many Indian states. The samples for promoting new business were in different form than that of Waterlow & Sons Ltd. Indap Co. issued for this reason normal issues, glued them on firm paper and handstamped either „Sample of no value“ or „Cancelled“. These Indap sample sheets are quite rare and one example is shown below (Fig. 48).



Fig. 48: Indap sample sheet containing specimens of Jasdan, Jaora, Jobat, Dungarpur, Bijawar and Bahawalpur.

No proofs are known for designs printed locally with several exceptions. This is valid mostly for handstamped and machine stamped designs, provisional overprints and crude designs. However, proofs are also known for stamped papers, but they are limited in number. One example of proof of imprinted part of stamped paper is shown in Fig. 49.

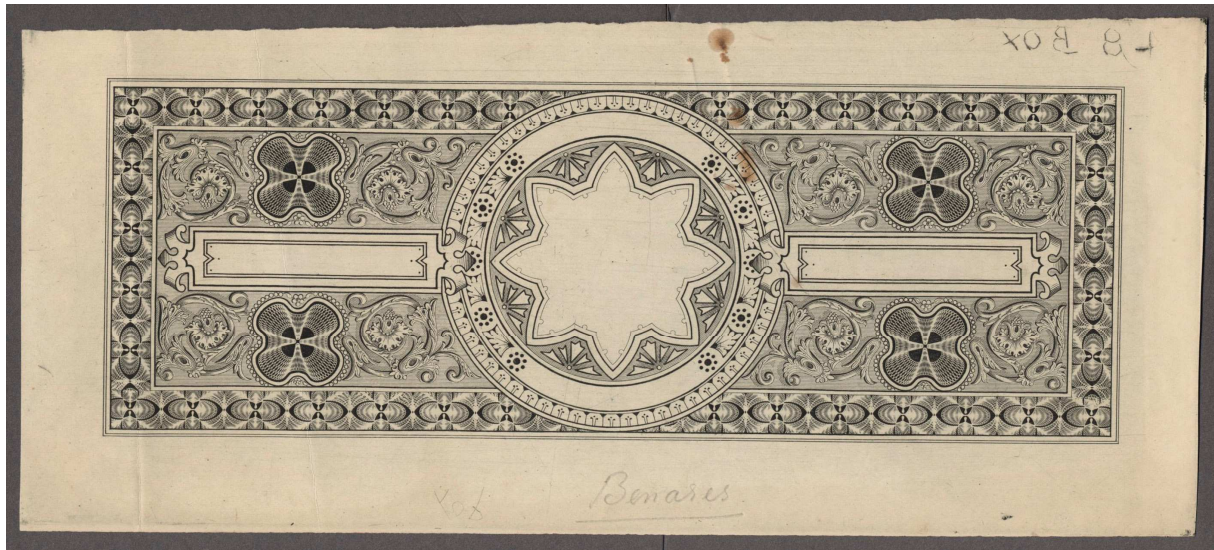


Fig. 49: Unfinished proof for stamped paper of Benares

## **5. CHALLENGE FACTORS**

Collecting of revenue stamps of Indian Princely States is a fascinating hobby. However, as in all collecting areas there are several challenge factors which makes collecting more difficult. There are four such important factors. In the following paragraphs I will describe them in more details.

### **5.1. Information**

The most difficult is to get information about legislation and rates. As I mentioned in chapter 1, the legislation was derived from British India model. Each state either very small or large issued annually administration reports.

In these documents there are sometimes cited various legislation and also incomes and expenditures of the state. Unfortunately, these administration reports are available for limited number of states only in the two largest world libraries – the British Library of London and Congress Library in New York.

For example, in the Administration Report of Bonai state 1945-1946 is mentioned that in this state Court Fee Act of British India of 1870 was valid from 1<sup>st</sup> April 1928, but the state had its own schedule of rates. The Bonai Court Fee Act was enacted on 15<sup>th</sup> March 1945. Unfortunately, no such documents are available for study as Records Room of this state burnt out in 1976.

Therefore, much information is likely lost forever and it will take a long time for dedicated students to derive rates from existing documents and stamped papers.

On the other hand, some very large and important states may serve better and in archives are hidden lots of suitable information.

### **5.2. Identification of documents**

The second problem is correct identification of documents. The documents are handwritten in English and/or more often in Indian native scripts. The native scripts are extremely difficult to read, even for native Indian people. So, the collector should have at least good knowledge of Indian native scripts or good friends who may translate the documents.

Documents in collections are mostly single papers which were part of larger folios. Only when you have complete folio you may surely identify what the document is together with total rate paid. Complete folios are very difficult to find.

### **5.3. Unused revenue stamps**

About 99 per cent of revenue stamps of Indian Princely States are found in used state. This fact is caused by the fact that many revenue stamps were used up after independence in 1947. Unused items are either remainders or have specimen status. Therefore, unused items are rarely found except very few states where also unused items are easier to find. The most common states with unused revenue stamps are Savantvadi and Shanor.

The situation is better with adhesive revenue stamps. The unused items exist mostly from Court Fees and revenues with portrait or coat-of-arms designs. I have seen only a handful of unused revenue stamped papers.

## 5.4. Completeness of many states

From many states only a few items are easy to find. All others are much more difficult to locate. This is valid especially for smaller states or states with scarce items. For example, in catalogue KM for Ajaigarh 26 revenue stamps including varieties are listed. But only four of them are possible to buy without extra looking, all others are extremely hard to find pieces. Therefore, complete collection from nearly all states should be rewarded when exhibited.

## 6. REFERENCES

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