

**Occasional Publications** are intended for all our members, but especially for those who have only recently been bitten by this sub-continental philatelic bug. They are written partly to provide an introduction to Indian culture and the context for collecting and also to provide ideas and insights into the possibilities and fields of study the pleasure it opens up and the excitement it can generate. They are designed to be simple, pleasurable and interesting and deal with both cultural and philatelic insights.

**This Publication, entitled ‘The Fascination of Fiscals’** is written by Allan Brown, a long-term member of the India Study Circle and well known for his contributions to the running of the Circle, particularly in his capacity as the Packet Secretary. He has given pleasure and provided benefits to hundreds of our members. In this brief account, Allan maps out the areas for study in the burgeoning demand for fiscal material. It is an excellent starting point!

## Exploring Philatelic Options when Collecting



After I began collecting Indian and Indian States stamps in the late 1960s, I soon became aware that there were many aspects of Indian philately available to me of which I had only the dimmest awareness. I

envelope saw a number of collecting possibilities. For example, *Postal Stationery* and *Postal History* were obvious topics of potential interest.

## Back of the Book Excitements

But there was one field which, at that time came under the heading of ‘*back of the book material*’, which promised a great deal in terms of interest. Also these items were not much sought after, so, as I saw it, there were bargains to be had. I soon learnt that stamps from the back of the book were mainly associated with revenue and fiscal matters. At this time, and into the

seventies, some old reference books were available, but increasingly access to the publications of *John Barefoot* was opening up a wider interest in revenue and fiscal stamps and documents. It was clear that to me that a wide range of material was issued for a variety of duty collection purposes both by the Indian Government and Indian States Government offices. A rich field of opportunity was opening up for me. In many cases they are indeed objects of beauty to be savoured and enjoyed.

## Learning the Ropes at ISC

My interests were increased dramatically by becoming a member of the India Study Circle in the 1970s and I soon learnt a lot from stalwarts such as *Basil Cheverton* and *Geoffrey Rosamond* and also by seeing and buying material in ISC and other auctions and through the wonderful ISC General Packet.

## The Key Sources for Information

One publication which certainly boosted my involvement in revenue stamps was the three volume magnum opus, entitled *The Court Fee and Revenue Stamps of the Princely States of India* compiled by Koeppel and Manners. These volumes, plus the India, Pakistan, Burma sections of Barefoot's *British Commonwealth Revenues* were certainly the major texts I used in establishing a representative collection of fiscal material. More recently a series of volumes which have been of great interest and help are those produced by Martin Blatt and Abdul Mollah, entitled *Indian Government*



**Foreign Bill 1901 - Featuring three 8 As stamps on One Rupee(Blatt FB184) with an additional strip of three Indore 8 As Court Fee stamps (Koeppel & Manners KM24)**

### *Fiscal and Judicial Stamps and Stamp Papers.*

These tomes are the most detailed listings, to date, concerning matters fiscal and they are highly recommended. Sadly, during the period involved in the completion of this Occasional Publication, the estimable Abdul Mollah has passed away.

## **The Purposes Served by Fiscals**

The revenue purposes for which stamps were produced is wide ranging when one considers that in addition to the Government of India issues, the Convention States and the Feudatory States, a total of over 560 in all, of which over 250, produced fiscal stamps pre-Independence. These come in all shapes, sizes, colours, perforated, imperforated, with or without a watermark, from various printings and formats. Overall, these stamps were issued for some thirty revenue generating purposes. After Independence was achieved, additional stamps were produced, by the new Government. Also, the Provincial States - like Bombay State, Gujarat, Rajasthan and West Bengal - also produced a variety of duty stamps.

## **Access to Fiscal Material is a Modern Challenge**

As indicated above, much pre-Independence stuff was well recorded. However, when I first started collecting little listing information was available about the post-1947 issues. My object has been therefore to build a comprehensive Post-Independence collection to complement the earlier issues. Access to such stamps and documents has not been easy! The best help I have had is to find a knowledgeable philatelic contact in India. This coupled with the usual scanning of auction catalogues has proved a rich source. My experience suggests that the *second tier* of auction houses will generally prove to be a better in road to items than the major houses. The sight of unconsidered trifles and access to bargains are more readily available. Membership of the *Revenue Society of Great Britain* is also to be recommended for occasional articles of interest as well as bidding opportunities in their focused auctions.

## Two Distinct parts to the Fiscal Picture

In presenting a review of fiscals I considered there to be two distinct parts or sections:

### Here are parts of two Telegraphic receipts

These show the usage of the top halves of Telegraph Stamps at Indore City

and

Rangoon Post Offices

### The bottom item is a postal cover from Sujangargh

It has the bottom half of an 1878 Telegraph stamp tied by a squared circle date stamp 9.Feb.1894 - with 2 distinct 1<sup>st</sup> & 2<sup>nd</sup> delivery Indore City cds.

Was this simply a rogue use or was it creative thinking because of a local shortage of postage stamps?



- The first, dealing with items generally issued through the post and telegraph offices

- The second, stamps required for legal, financial and commercial transactions.

In the first group we find telegrams, radio licences, money orders, savings and social security stamps entertainment taxes and other similar functions. Whilst the latter group encompasses items like court fees, revenue, notarial, consular, foreign bill, share transfers and other special adhesive stamps which you will observe have been used.

Where possible, collectors will often try to illustrate usage with appropriate documents. However, this can be very difficult. Indeed, in many cases it is almost impossible to explain logically the duty charged in attached stamps without having access to knowledge now lost in the mists of time. It presents yet another conundrum to be explored by anyone wishing to take up the gauntlet.

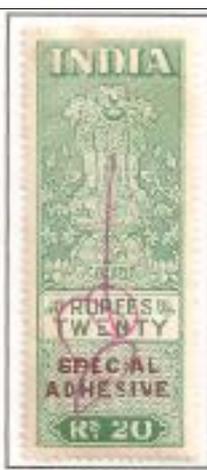
## The Challenge of Modern Fiscals

Post-independence material is a very large area to attempt to cover exhaustively due the number of key types, watermark, currency and overprint changes involved over the many years since independence. Postal orders, reply coupons and saving certificates, although seldom included in displays are definitely part of the fiscal scene.

And one final challenge, it would be nice to hear reasons why, since about 1980, there has been so little modern fiscal material available for the collector.



**What happened to Postal Order Design after this GVI example?**

Low values in brown black		Low Rupee values in blue & black		Higher Rupee values in green & brown	
<b>Large Capital</b> <b>Type I - from 1947</b>		<b>Watermark</b> <b>Values</b>	<b>Multiple Star</b> <b>Annas / Rupees</b>		
<b>Large Capital</b> <b>Type II - from 1953</b>		<b>Watermark</b> <b>Values</b>	<b>Multiple Star</b> <b>Paise / Rupees</b>	<i>(i.e. as for Type I but with new currency)</i>	
<b>Large Capital</b> <b>Type III - from 1957</b>		<b>Watermark</b> <b>Values</b>	<b>Ashok Capital</b> <b>Paise / Rupees</b>	<i>(i.e. as for Type II but with new watermark)</i>	
Low values in purple & blue		Low Rupee values in blue & black		Higher Rupee values in green & red	
<b>Small Capital</b> <b>Type IV - from 1964</b>		<b>Watermark</b> <b>Values</b>	<b>Ashok Capital</b> <b>Paise / Rupees</b>		
Colours as for Type IV in most cases					
<b>Redrawn Small Capital</b> <b>Type V - from 1975</b>		<b>Watermark</b> <b>Values</b>	<b>Ashok Capital</b> <b>Paise / Rupees</b> <i>(as per but with an extra line in Hindi below the Ashok Capital Lions)</i>		

## Post-Independence Revenues: Key Types and Definitions