

Little Known Revenue Stamps of Edwardian India

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When Great Britain ruled India, the costs of the British colonial administration were not intended to be subsidized by the government of Great Britain; the civil government in India was to be paid for by taxes within India. Many of these taxes were paid by revenue stamps. Many of the revenue stamps of British India, which frequently mirrored those of Great Britain and other Commonwealth countries, are familiar to collectors, such as Court Fee, Foreign Bill, Share Transfer and Special Adhesive revenue stamps. There were other British Indian revenue stamps in use in British India which are less well known and less frequently encountered. This note addresses four of these less well-known categories of Indian Revenue stamps during the reign of Edward VII: High Court Service, Notarial, High Court Notarial and Calcutta Small Cause Court.

Many of these stamps were overprinted and/or surcharged Victorian issues to meet changing needs. There were two primary reasons for this. It was less expensive, faster and easier to overprint and surcharge existing stocks of stamps than to request new items from De La Rue in London. This was especially true for those stamps for which small quantities were needed. Second, as Queen Victoria got older (she was 81 in 1900) it seemed less reasonable to order supplies of stamps as new revenue stamps with the portrait of the new king would be needed when Edward VII succeeded her.

The best reference for this subject is the two-volume *Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues* by Blatt, Mollah and Heppell (BMH). This listing updates portions of that 2004 work.

It is difficult to determine the actual rates for which taxes were paid. Indeed, we know very little about Indian tax rates before World War II. We have the rate structure from the 1938 Stamp Act but the documentary evidence from earlier years does not match the published rate from later years. Blatt, Mollah and Heppell tell us:

The ravages of time have deprived us today of accurate or in some cases any records of what was issued, when it was issued and why it was issued. De La Rue Ltd. In London, who were responsible for printing revenue stamps to 1926 was all but destroyed in WWII and most of its records lost. In India the climate constantly worked against the survival of any paper records leaving few details to filter down to us today. A number of disastrous fires in Calcutta put paid to the records of the stamp office and courts.

A. High Court Service

High Court Service stamps were used as receipts for the costs of serving processes. The “H.C. Service” overprint was applied to the 2, 4- and 5-Rupee values of the 1904 Court Fee stamps of Edward VII as shown in Figure 1.

1. 2 Rupee Court Fee overprinted “H.C. Service” horizontally in black 1904
2. 4 Rupee Court Fee overprinted “H.C. Service” horizontally in black 1904
3. 5 Rupee Court Fee overprinted “H.C. Service” horizontally in black 1904



Figure 1- 2 Rupee Court Fee overprinted "H.C. Service" horizontally in black 1904

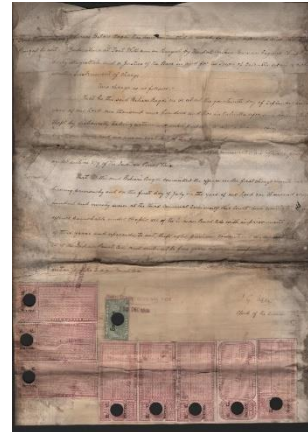


Figure 2 (right)- Vellum document with 34 Rupees 7 annas in High Court Service Fees

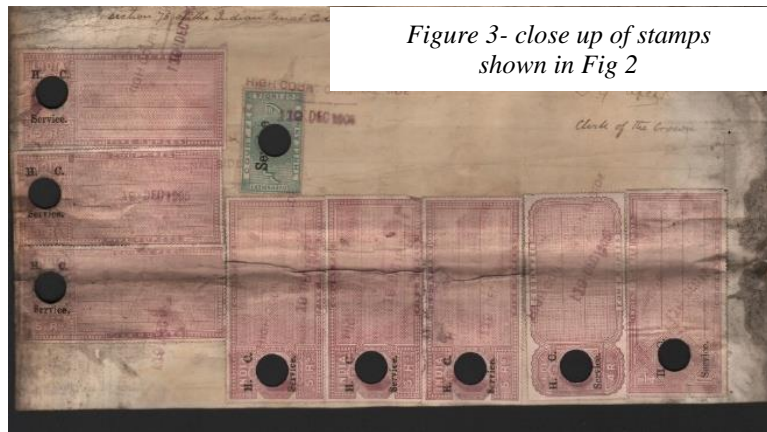


Figure 3- close up of stamps shown in Fig 2

A document on vellum with 34 Rupees 7 annas in High Court fees is shown in Figure 2. Figure 3 is a close up of the stamps on the document with 6 copies of the 5 Rupee value, one of the 4 Rupee, one 4 anna and an earlier QV Court Fee Service stamp.

The Indian High Court was divided into two different sections: the "Original Side" and the "Appellate Side." Most of the High Courts in India served as an appeals court. A small number of High Courts had "Original Side", or first, jurisdiction over their territory so that civil cases could be filed directly with the High Court as well as an "Appellate Side" in which the Court functioned as an Appeals Court Handstamps were used to indicate "Original Side as is shown on these examples

Figures 4 and 5 show 10- and 20-Rupees Special Adhesive stamps overprinted for High Court Service. They are not included in BMH



Figures 4 and 5- 10 and 15 Rupee Special Adhesive overprinted "HIGH COURT SERVICE" vertically in black circa 1904

B. Notarial

Notarial stamps were used to collect taxes on any document signed by a Notary Public. During Edward's reign only provisional stamp issues were used, all with "Notarial" overprints on Foreign Bill stamps:

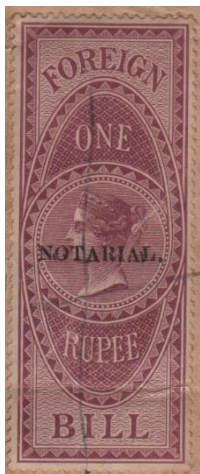


Fig 6



Fig 7



Fig 8



Fig 9

1. 1 Rupee QV Foreign Bill of 1861 overprinted "NOTARIAL" horizontally in red 1902
2. 1 Rupee QV Foreign Bill of 1861 overprinted "NOTARIAL" horizontally in black without bars over "Foreign Bill" 1903
3. 2 Rupees QV Foreign Bill of 1861 overprinted "NOTARIAL" horizontally in black with bars over "Foreign Bill" 1903
4. 1 Rupee QV Foreign Bill with large vertical handstamp "NOTARIAL" believed to be a local issue for Madras after 1903

The black horizontal overprint on the 1 Rupee value is shown in Figure 6. The stamp in Figure 6 does not have bars over the words "Foreign Bill". This feature distinguishes this issue from an otherwise almost identical Queen Victoria 1879 provisional issue (but which has bars). Figure 7 shows the 2 Rupees value which does have bars over "Foreign Bill".

There are two uncatalogued Victorian stamps with a provisional Notarial overprint on the 2 Rupee Foreign Bill stamp of 1861. Neither appears to be an Edwardian issue; they appear to have been issued in 1925 or 1926. The first is overprinted "Notarial" with no bars through the words "Foreign Bill" and the overprint is applied on the portrait (Figure 8). The other is surcharged 1 ½ Rs, with the Notarial overprint above the Queen's portrait and has bars through "Foreign Bill" (Figure 9).

There was also an Edwardian Foreign Bill stamp with a Notarial overprint.



Fig 10



Fig11



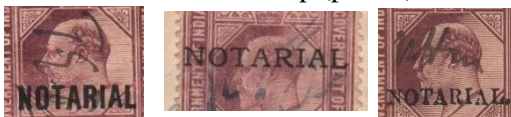
Fig 12

1 Rupee EDVII Foreign Bill overprinted "NOTARIAL" horizontally in black with bars over "Foreign Bill" post 1903, date uncertain

Three varieties of the black overprint for this issue are known as shown in Figures 10, 11 and 12. The varieties shown in Figures 11 and 12 have only been identified this year.

The three types vary in the following manner:

- a. Sans Serif letters, at the base of the King's portrait and within the inner frame lines (Figure 10);
- b. Serif letters, across the upper portion of the King's head extending across the width of the entire stamp (Figure 11); and
- c. Serif letters, across the lower part of the King's head slightly wider than the inner frame lines and with a stop (period) after the word (Figure 12).



Figures 10a, 11a, and 12a show these differences in the overprints.

C. High Court Notarial

In the same manner in which special Court Fee stamps were used in the High Court, special Notarial stamps were prepared for matters involving the High Court. One Edwardian issue was prepared, circa 1910, and no varieties are known for the overprint. The stamp is shown in Figure 13.

1 Rupee EDVII Foreign Bill overprinted "HIGH COURT NOTARIAL" horizontally in black with bars over "Foreign Bill" circa 1903, date uncertain



Fig 13



Fig 14
A typical use, from 1920, used in conjunction with George V stamps.

D. Calcutta Small Cause Court

The Small Cause Court was where lawsuits for small amounts of money were heard. The Court was administered by the Government of Bengal and was located in close physical proximity to both the Bengal Stamp Office and the Government Printing Press. It seems that as stamps were needed, contemporary issues were taken from the Stamp Office to the Printing Press for overprinting and/or surcharging. It also appears that small numbers of each type were printed.

As with other categories of Indian revenue stamps, issues for the Calcutta Small Cause Court were overprinted on Victorian stamps before Edwardian stamps were available. Due to a lack of records, we do not know precisely when these Victorian provisionals were prepared. It was sometime between 1887 and 1905 but there is insufficient documentary evidence to make a more exact determination. Forbin provides a date of 1905.

Overprinted on Victorian Foreign Bill stamps of 1861

The overprint was accompanied by surcharges with horizontal bars to strike out both the Foreign Bill designation and the prior denomination as shown in Figure 15.

1. *1/4 anna on 1 Rupee QV Foreign Bill overprinted "SMALL CAUSE COURT, CALCUTTA" vertically and surcharged horizontally*
2. *3 Rupees on 8 Rupees QV Foreign Bill overprinted "SMALL CAUSE COURT, CALCUTTA" vertically and surcharged horizontally*
3. *10 Rupees on 12 Rupees QV Foreign Bill overprinted "SMALL CAUSE COURT, CALCUTTA" vertically and surcharged horizontally*
4. *20 Rupees on 24 Rupees QV Foreign Bill overprinted "SMALL CAUSE COURT, CALCUTTA" vertically and surcharged horizontally*



Fig 15

Each of these is known on both white paper and bluish paper.

Overprints on Edwardian stamps circa 1904

Overprinted on Special Adhesive Stamps with overprint as shown in Figure 16.

5. 2 annas EDVII Special Adhesive overprinted "SMALL CAUSE COURT, CALCUTTA" vertically
6. 4 annas EDVII Special Adhesive overprinted "SMALL CAUSE COURT, CALCUTTA" vertically
7. 8 annas EDVII Special Adhesive overprinted "SMALL CAUSE COURT, CALCUTTA" vertically
8. 5 Rupees EDVII Special Adhesive overprinted "SMALL CAUSE COURT, CALCUTTA" vertically

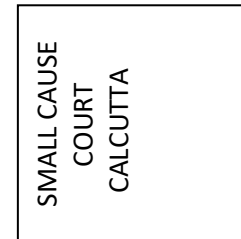


Fig 16

Overprinted on Court Fee stamps and surcharged as needed as shown in Figure 17

9. ¼ anna on 1 anna EDVII Court Fee overprinted "SMALL CAUSE COURT, CALCUTTA" vertically
10. ½ anna on 1 anna EDVII Court Fee overprinted "SMALL CAUSE COURT, CALCUTTA" vertically
11. 1 anna EDVII Court Fee overprinted "SMALL CAUSE COURT, CALCUTTA" vertically

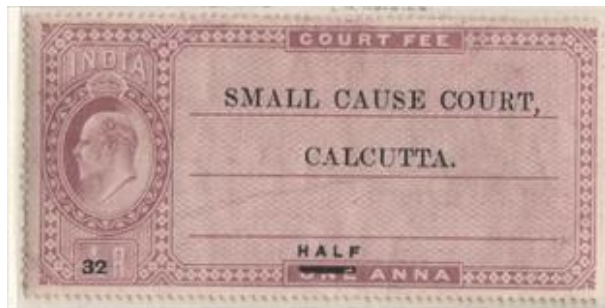


Fig 17

Overprinted on Receipt stamps as shown in Figure 18

12. Surcharged ½ anna on 1 anna EDVII Receipt overprinted "SMALL CAUSE COURT, CALCUTTA" horizontally
13. 1 anna EDVII Receipt overprinted "SMALL CAUSE COURT, CALCUTTA" horizontally

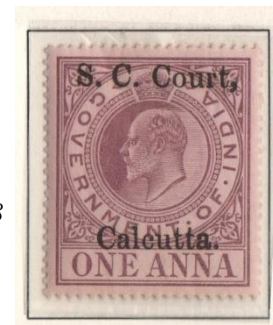


Fig 18

Part of the excitement and fun of collecting and studying revenue stamps is that there are still mysteries to be unraveled. There is an additional Small Cause Court, Calcutta overprint on the embossed Victorian Foreign Bill stamp of 1860 and although there is speculation that it was prepared in 1907, no example on document has yet been recorded to give an indication of the period of use. This overprint is shown in Figure 19.

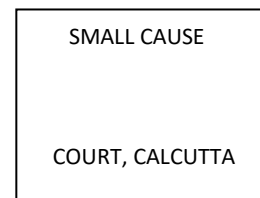


Fig 19

14. 4 rupees QV Foreign Bill overprinted "SMALL CAUSE COURT, CALCUTTA" horizontally

It has been my experience, that of all the Edwardian-era revenue stamps, the Small Cause Court Calcutta stamps are the hardest to find. In over 15 years of collecting Edwardian revenues of India, I have acquired only 3 of the 13 values.