THE PERFIN STAMPS

OF INDIA



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Original c1990 By Magnus Werner.

Updated 2025 By Jeff Turnbull.

PREFACE & DEDICATION

It must be stressed from the very beginning that the vast majority of this India perfin catalogue was initially put together in 1990 by the late Mr. Magnus Werner of Sweden, with the assistance of the collectors below.

I have now chosen to update it, and include the various amounts of new information which have come to light over the last 34 years. Mr. Bob Szymanski & the late Mr. Kurt Ottenheimer U.S.A & the late Mr. Pete Maybury S.A. ably helped me along with this task, and many new dies and information are attributed to them. Any other new information would be gratefully received, and will be added as and when time permits.

Red Type, Indicates all of the new information, and for the collectors interest there are scans of some of the stamps and covers, the rest being the Magnus Werner catalogue, which remains in its original format.

In Magnus Werner's original catalogue it was stated that the first use of perfins on postage stamps was thought to be on the 1865-67 issues of East India, and I am still of that opinion, Please note that there are now many dies with decimal place numbers, this is to fall in line with the original Werner catalogue numbering system.

Acknowledgements must go to the following collectors for their assistance with the original catalogue of 1990. (Collectors in red also assisted with the update)

Leif Bergman, Sweden.
Jack L Brandt, Canada.
Salvatore Guarini, U.S.A.
Tord Lagerwall, Sweden.
Richard L Mewhinney, U.S.A.
Bob Murrin, U.S.A.
Robert J Schwerdt, U.S.A.
Derek Pocock Australia.
R J Slim, Netherlands.
William Smetsers, Netherlands.
Hendrik Smit, Netherlands.
Conrad M Tremblay, Canada.

Abbreviations.

Vic-GVI Indicates known on all reigns between.

Vic Queen Victoria
EDVII King Edward VII
GV King George V
GVI King George VI

Dom Dominion (1947-1950)

Rep Republic (1950)

M Denotes a Multi headed die.Ø Denotes a suspected Identity.

THE PERFIN STAMPS

<u>OF</u> INDIA

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Pages 4 to 148 India Postage stamp dies (Alphabetical)

Pages 149 to 153 Designs & Numbers dies

Pages 154 to 158 Unknown Postage stamp dies

Pages 159 to 168 East India stamp dies

Pages 169 to 194 Perfin Postal Stationery dies

Pages 195 to 197 GV 1935 Silver Jubilee perfin dies

Recent additions by courtesy of

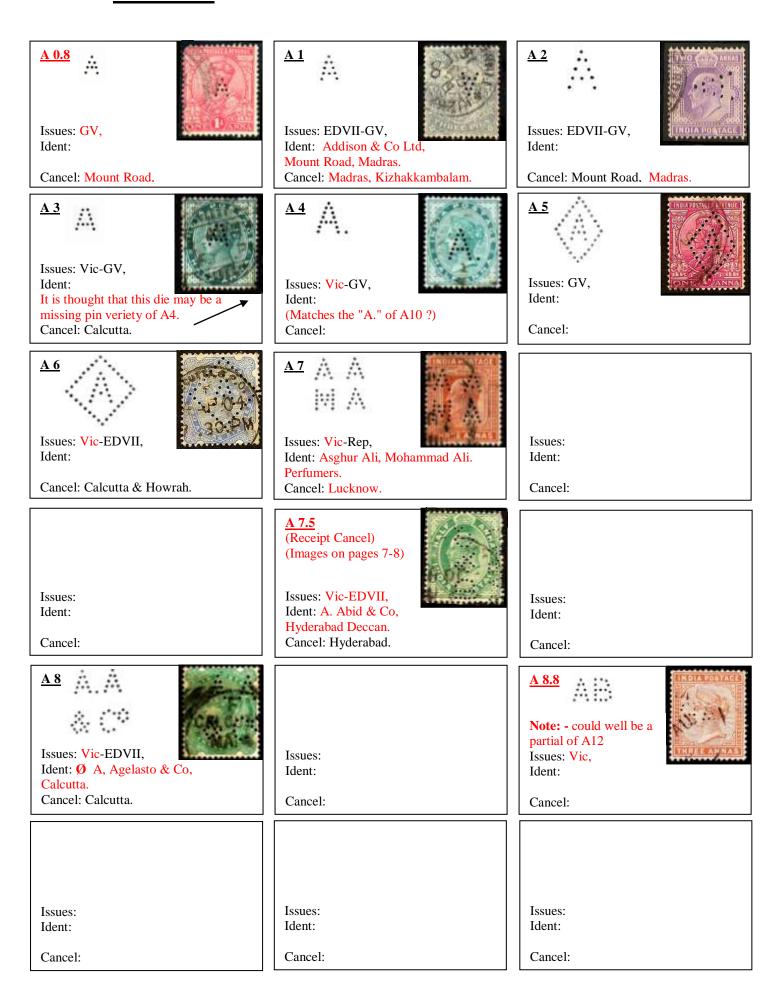
Michael Behm of Canada

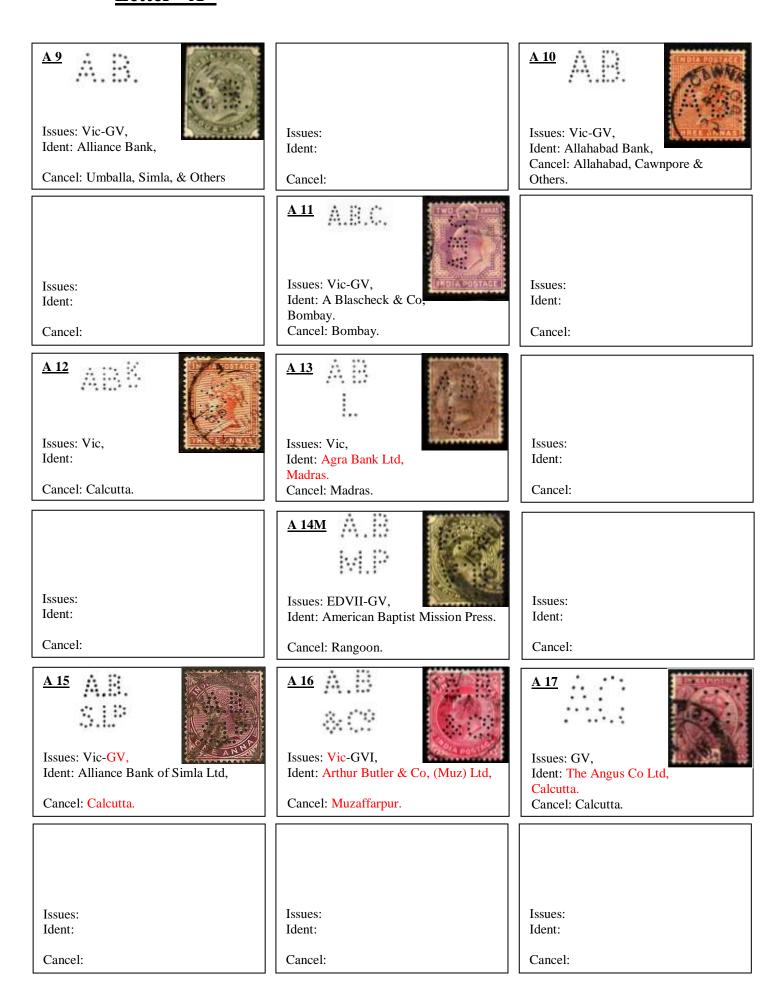
Lindsay Parker of Australia

Philippe Antheaume of France

George Varghese India

Ahmad Bhatti





A 7 GV Asghar Ali, Mohammad Ali. Perfumers, Lucknow. A large piece from a parcel sent V.P.Rs. (Value Paid on receipt).



NOTE: - This A 7.5 Receipt die has been noted on ½ Anna & 1 Anna postally use EDVII stamps with a date of 11-10-1906.



INDIA PERFINS HYDERABAD DECCAN RECEIPT STAMP





<u>A 7.5</u>

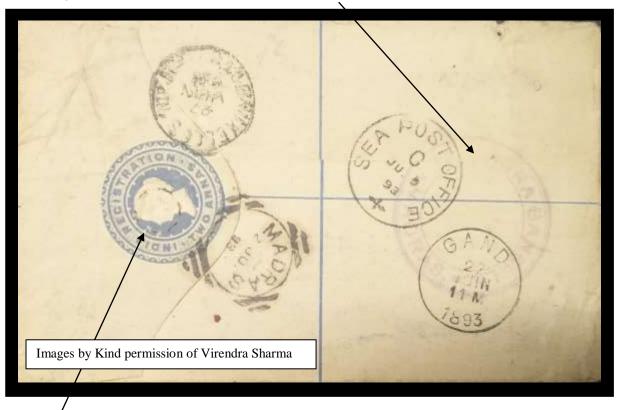
These stamps are believed to have been removed from Receipts and further used for postage, a common practice in India at the time.

A collage of five stamps reveals the true perfin die, in use c1894-1906.

A 13 Vic Agra Bank Ltd, Madras. (Perfin inverted).



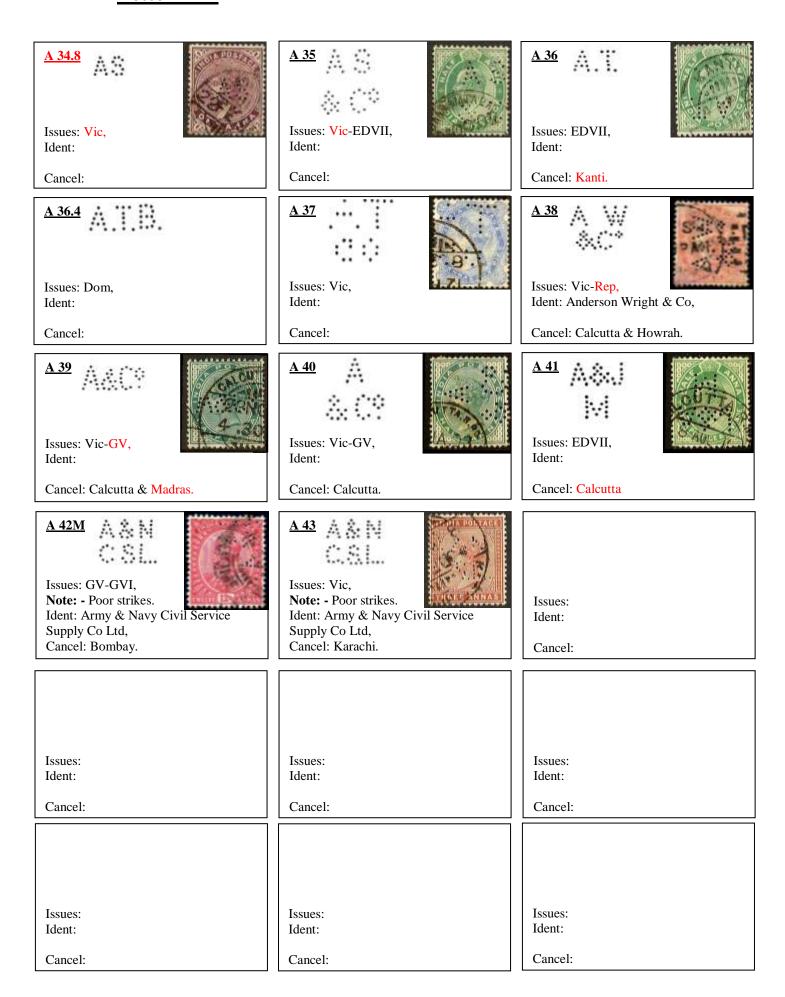
Agra Bank Ltd, Madras Cachet on cover. dated 2-6-1893



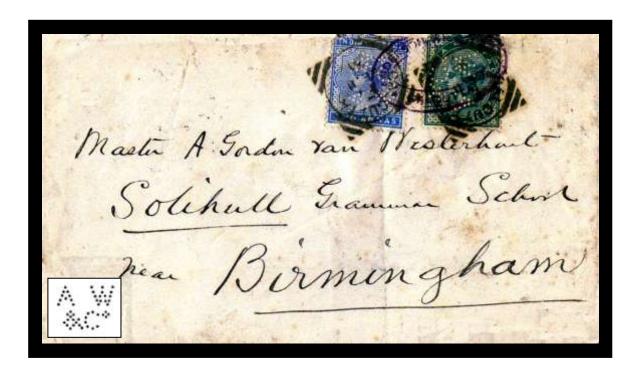
What appear to be 6 small slited holes are around Queen Victoria's head, Punch?





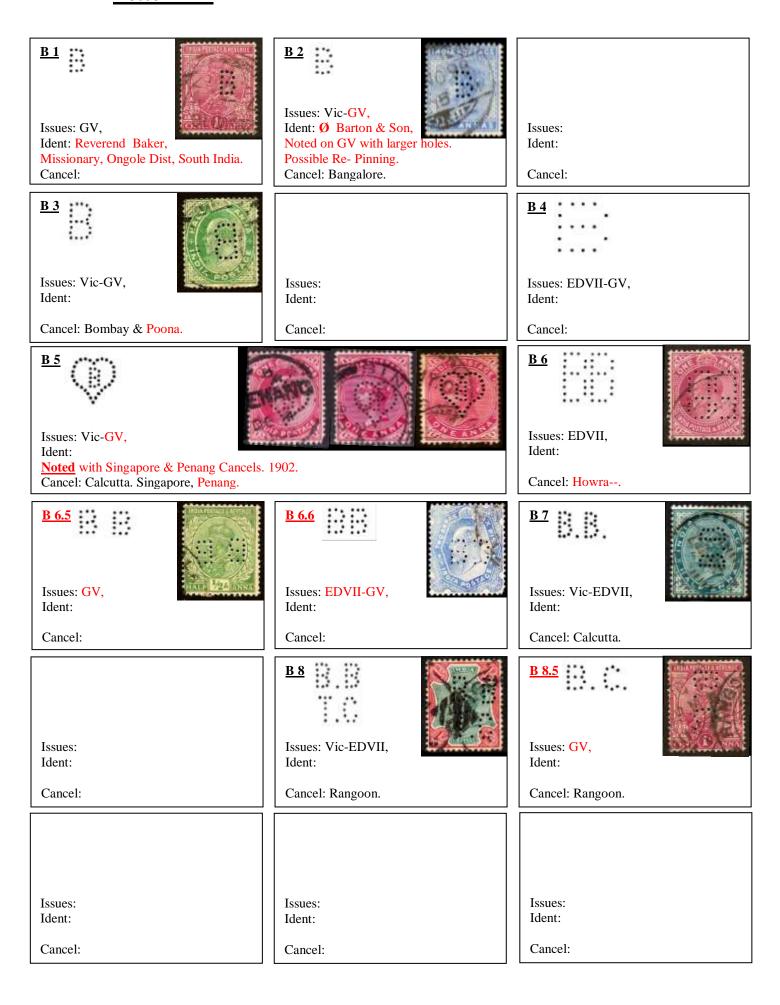


A 38 Vic Anderson Wright & Co, Calcutta. (Company cachet).



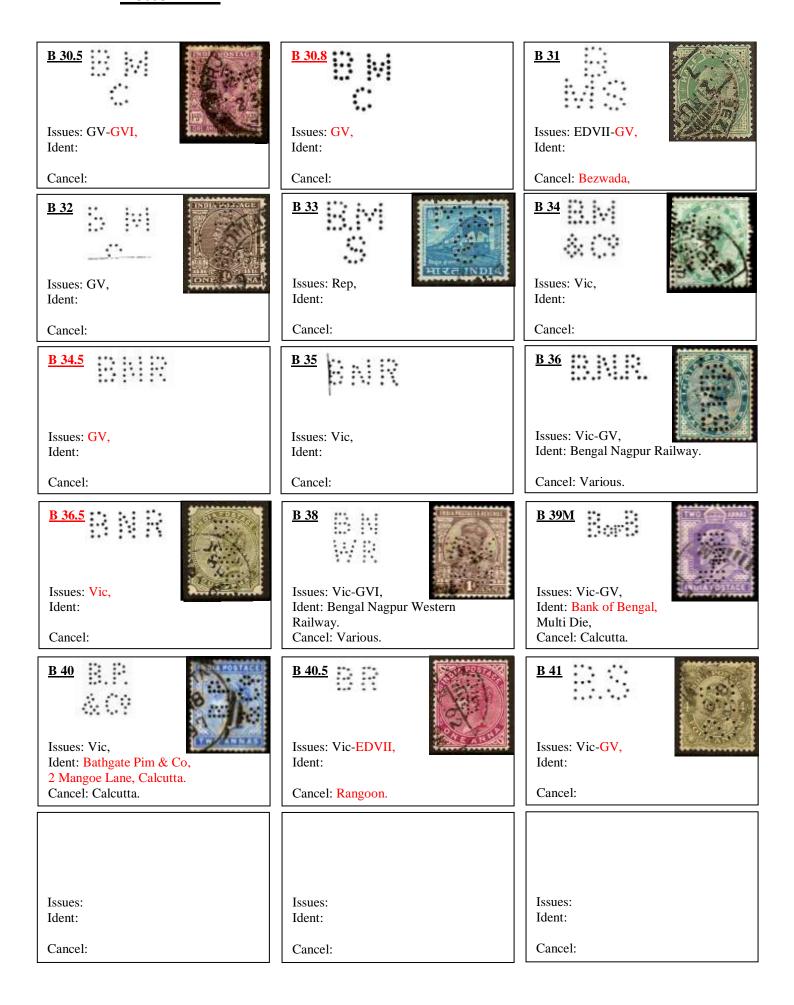
A 25 Rep All India Reporter Ltd, Nangpur.

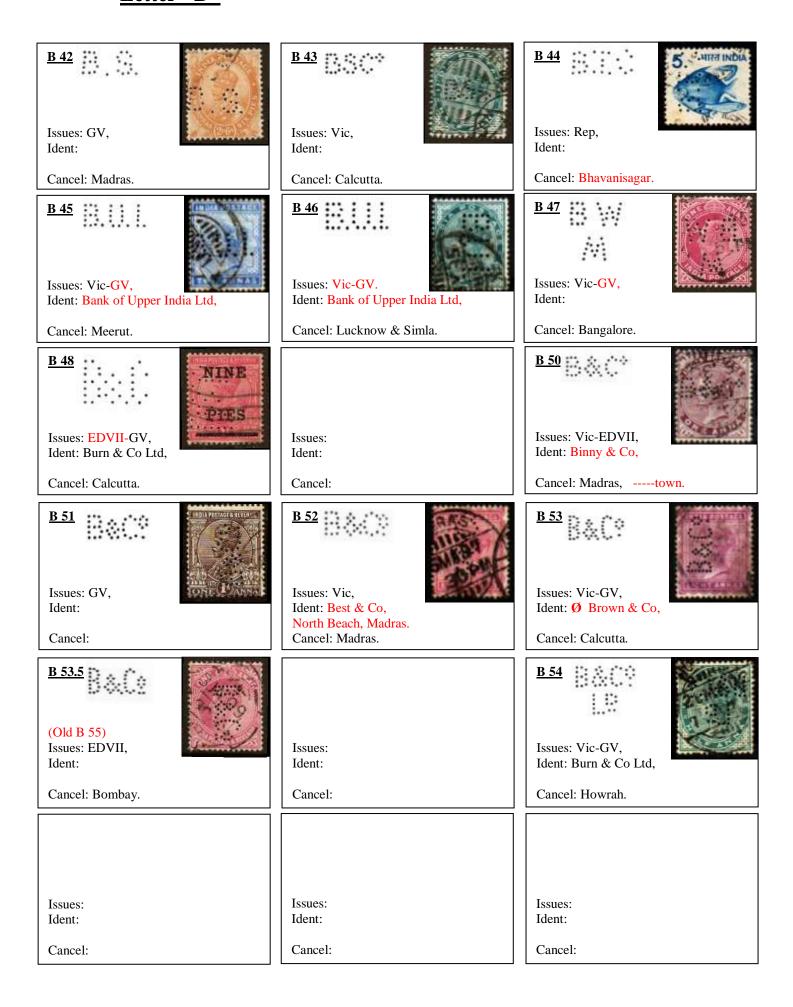












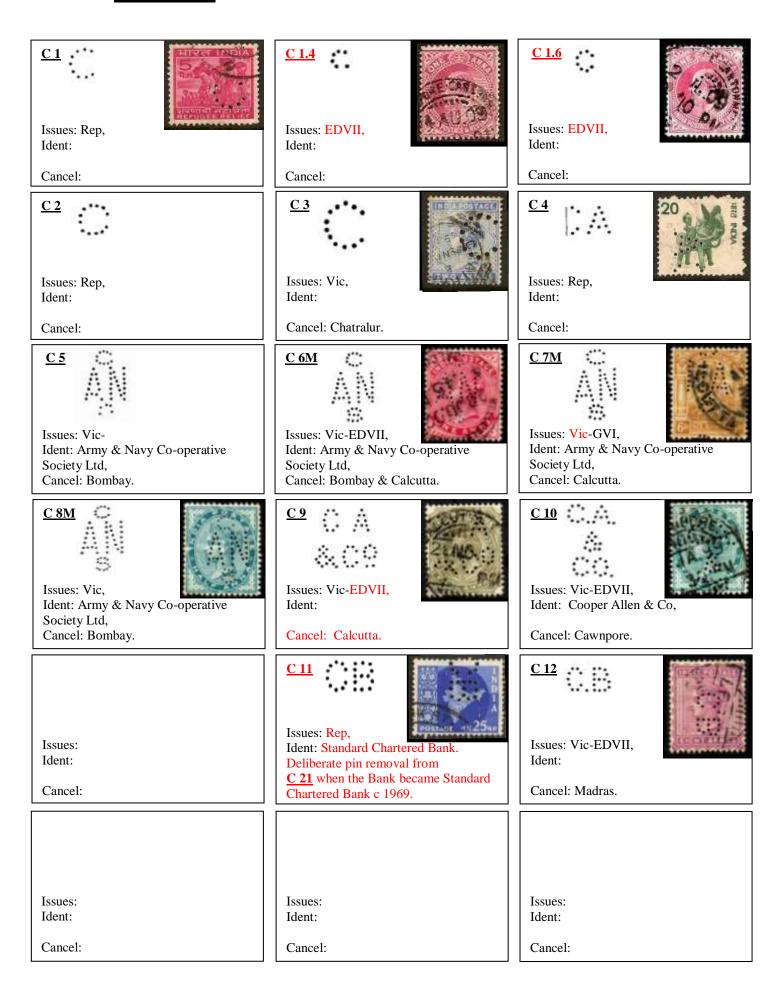
Issues: Ident: Cancel:	(Old B 49) Issues: GV, Ident: Cancel: Calcutta.	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:

<u>B 50</u> Vic Binny & Co, Madras. 28-7-1896.



<u>B 40</u> Vic Bathgate Pim & Co, Calcutta. 25-11-1897.



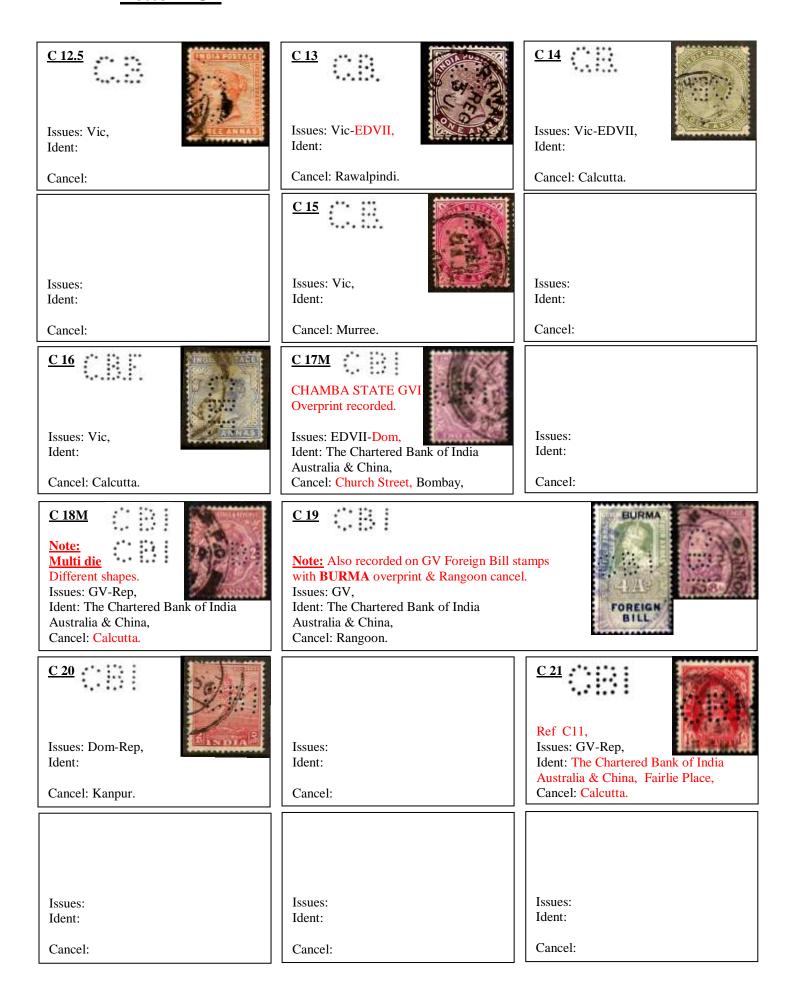


C 3 & W 1.8 Court of Wards? (on seperate stamps)

Image is taken from an old stamp album, no more information is to hand at the moment

A manuscript "Court of Wards Stamps" is written on the page





Issues: Ident: Cancel:	Issues: GV-Rep, Ident: The Chartered Bank of India Australia & China, Cancel: Madras. High Court Buildings.	Issues: Ident: Cancel:
Issues: Vic-GV, Ident: The Chartered Bank of India Australia & China, Cancel: Rangoon, Calcutta, Mauritius.	Issues: Ident: Cancel:	Issues: GV-GVI, Dom, Ident: Cancel:
Issues: Ident: Cancel:	Issues: Vic-EDVII, Ident: Cancel: Calcutta.	Issues: Ident: Cancel:
Issues: Vic, Ident: Cancel: Motihari.	Issues: Rep, Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: GV-Rep, Ident: The Calcutta Electric Supply Corporation Ltd, Cancel: Calcutta.
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:

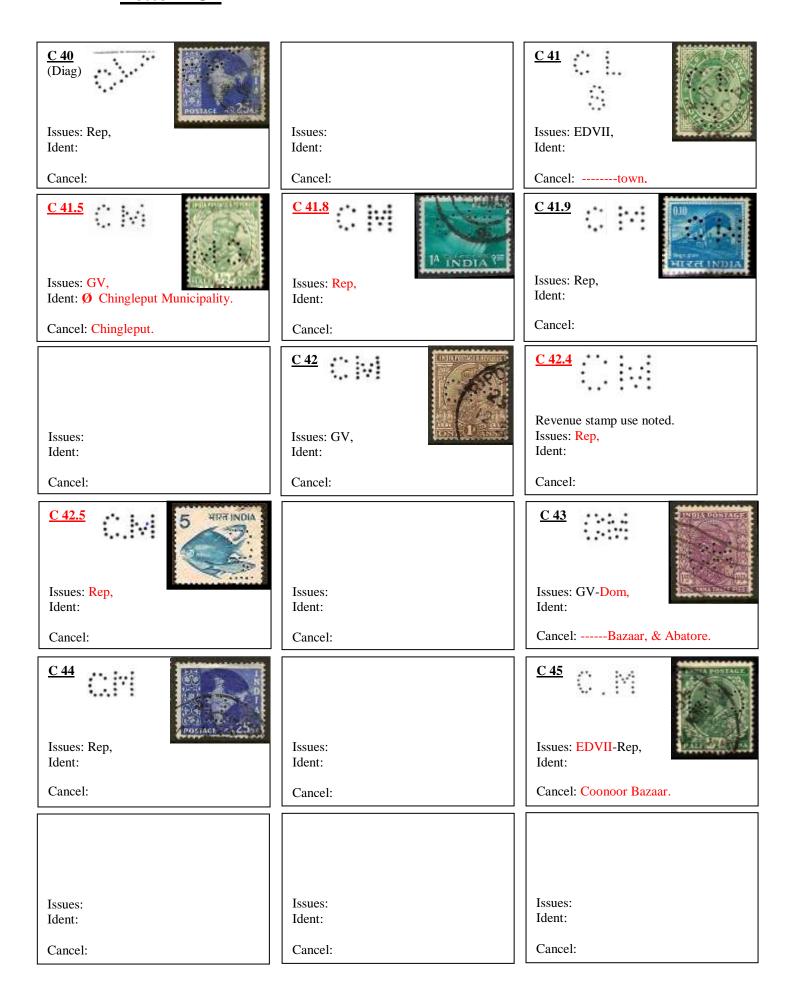
<u>C</u>hartered <u>B</u>ank of <u>I</u>ndia Australia & China, <u>Mauritius.</u>

Queen Victoria Perfin 2 Annas stamp dated January 30 1901 clearly used in Mauritius. Indian perfins used in Mauritius are scarce, but Indian stamps are recorded used as late as 4-11-1914.

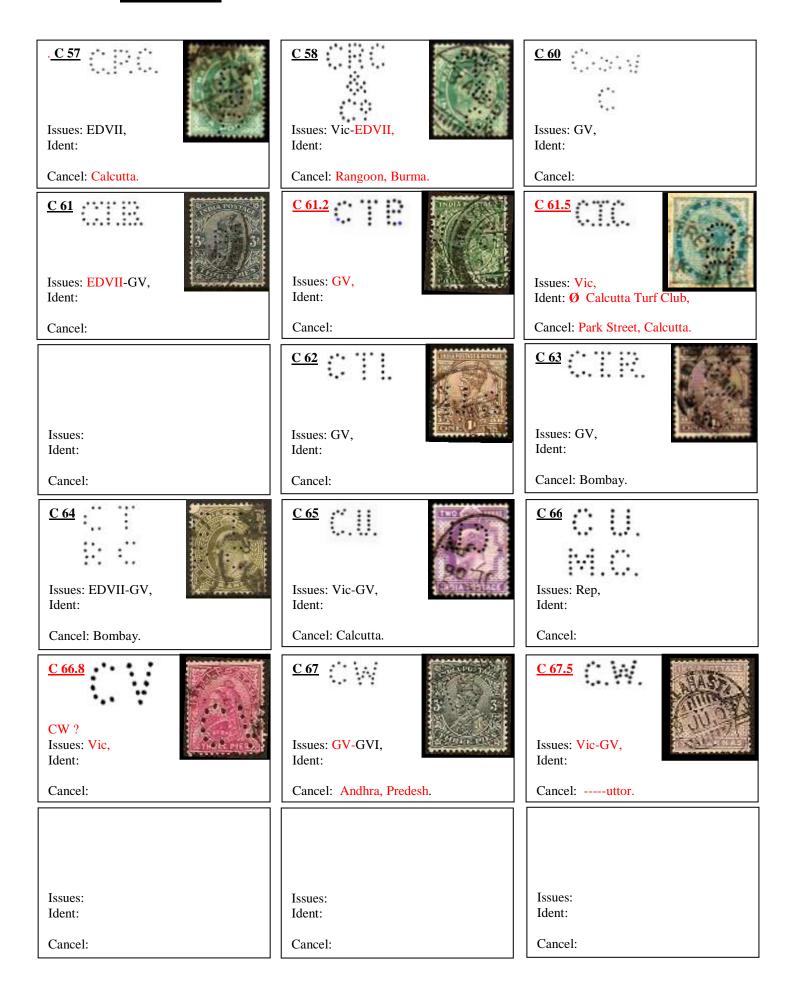




Issues: Ident: Cancel:	Issues: EDVII-GV, Ident: The Calcutta Electric Supply Corporation Ltd, Cancel: Calcutta.	Issues: Rep, Ident: The Calcutta Electric Supply Corporation Ltd. Cancel: Calcutta.
Issues: Ident: Cancel:	Issues: GV, Ident: Cancel:	Issues: Ident: Cancel:
Issues: EDVII-GVI, Ident: Cancel: Ambala.	Issues: Ident: Cancel:	Issues: Vic-EDVII, Ident: Ø Conservation & Forestry Protection . Cancel: Secunderabad.
Issues: EDVII, Ident: Cancel: Kukra Railway Station, Kheri, & Allahabad, ("A" in circle).	Issues: Ident: Cancel:	Issues: Vic-EDVII, Ident: Cancel: Bombay.
Issues: Ident: Cancel:	Issues: Vic-EDVII, Ident: Ø Central India Spinning, Weaving & Manufacturing Co. Cancel:	Issues: EDVII-Rep, Ident: Planters Association of Ceylon, Coast Agency. (Cover). Cancel: Trichinapalli.
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:





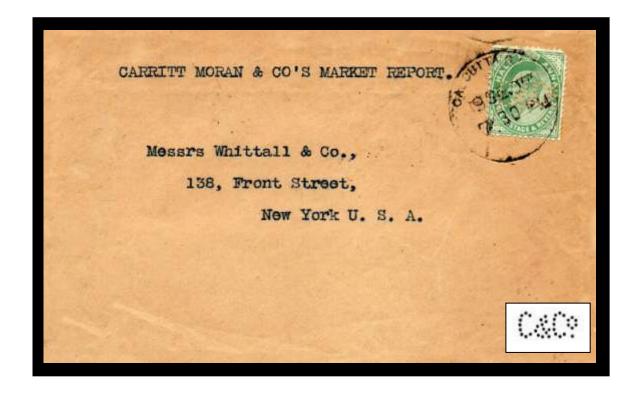




C 21 GVI Chartered Bank of India Australia & China.



<u>C 75</u> EDVII Carritt Moran & Co, Carritt House,9 Mukherjee Road, Calcutta. (Tea Auctioneers).



<u>D 2</u> EDVII Deutsch-Asiatische Bank, Calcutta. 30-5-1909.

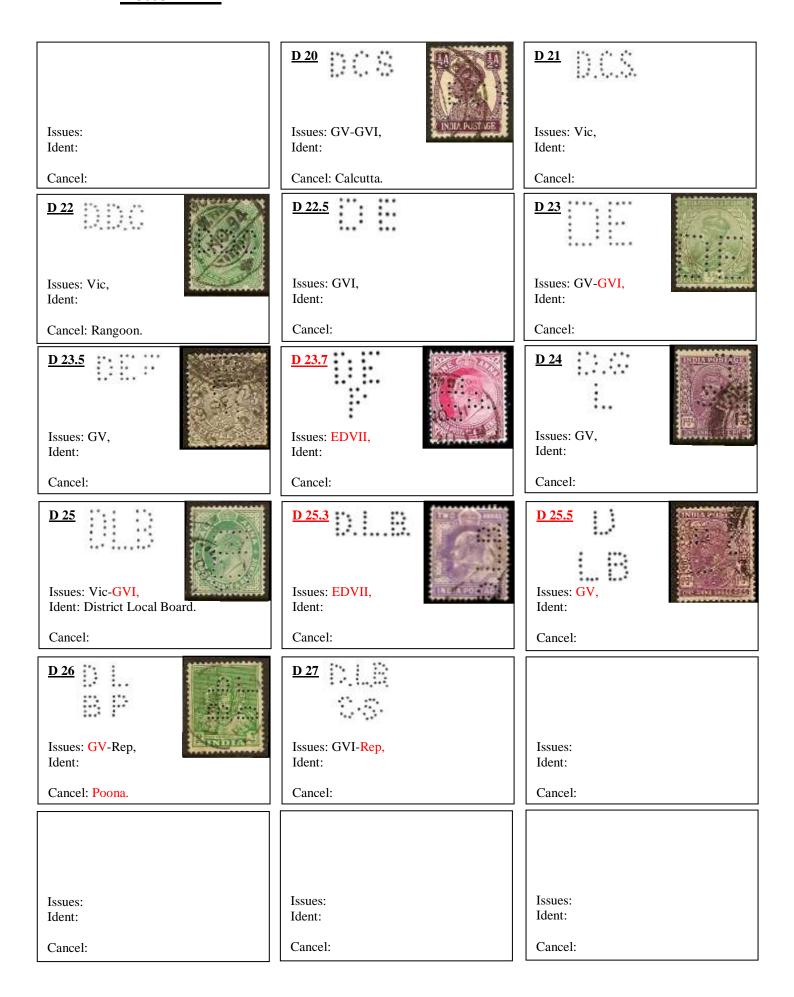


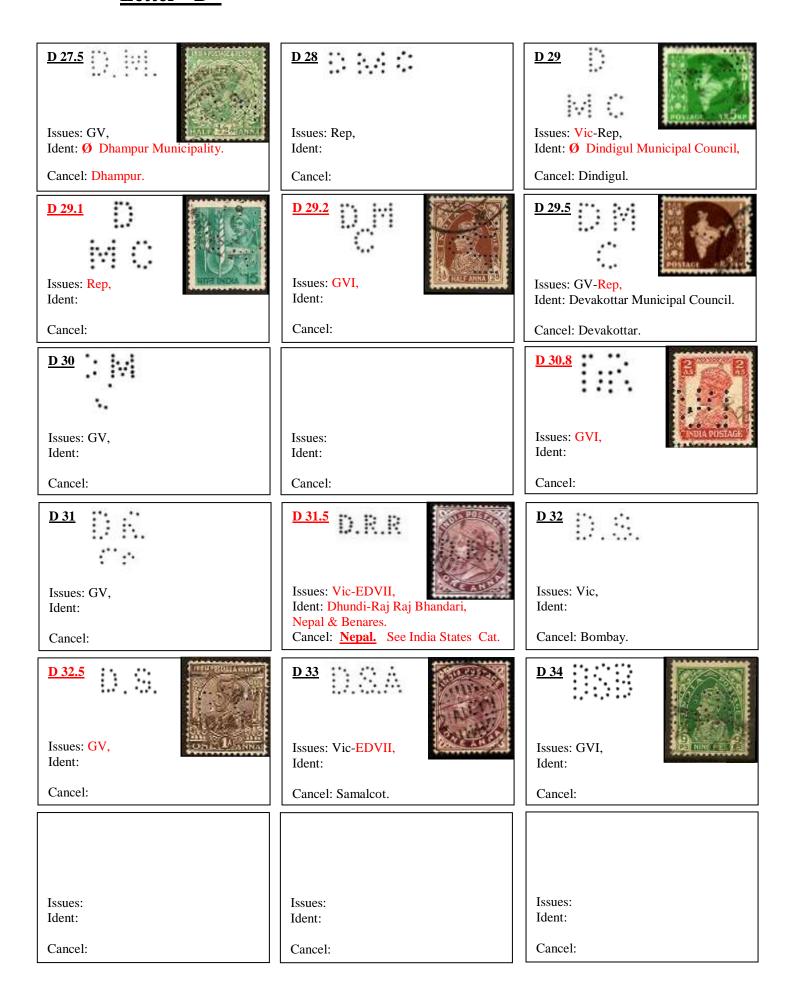
D3 GVI District Board, Sargodha. 16-6-1943.

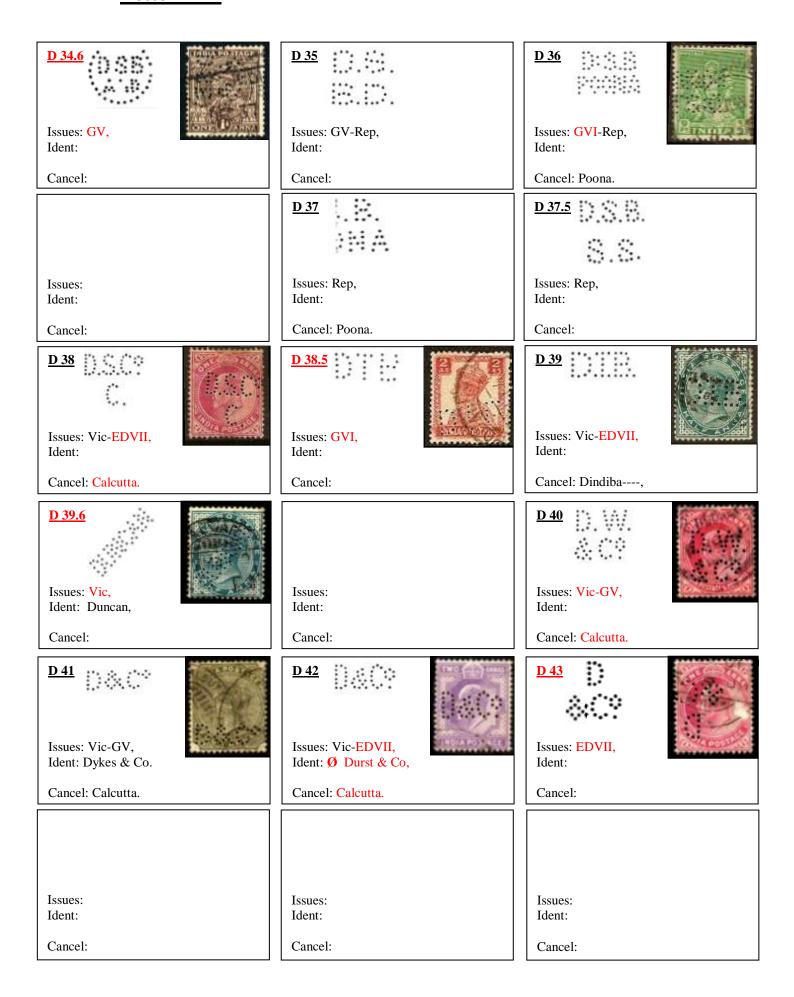












Letter "E"



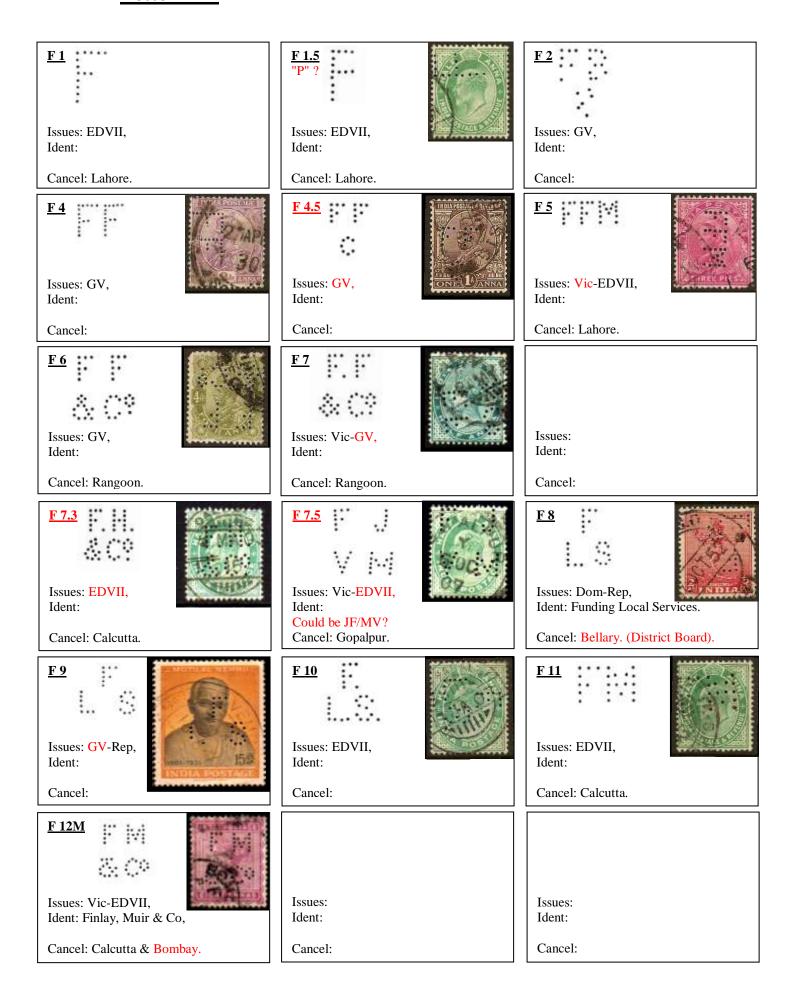
Letter "E"



Letter "E"

Issues: Ident: Cancel:	Issues: Ident: Cancel:	E 22 Issues: Vic-EDVII, Ident: Emil Spinner & Co, Bombay. (Merchants). Cancel: Bombay.
Issues: GV, Ident: Cancel:	Issues: Ident: Cancel:	E 23 Issues: EDVII, Ident: Cancel: Dharamtala.
Issues: Ident: Cancel:	E 24 Issues: Vic-EDVII, Ident: Ewing & Co. Cancel: Calcutta.	Issues: Ident: Cancel:
Issues: Ident: Cancel:	E 25a Variations. Issues: Vic, Cancel: Calcutta. Ident: Ernsthausen & Oesterley, Calcutta. Possibly part of a Multi Die with E 25b.	E 25b Variations. Issues: Vic, Cancel: Calcutta. Ident: Ernsthausen & Oesterley, Calcutta. Possibly part of a Multi Die with E 25a.
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:

Letter "F"



Letter "F"



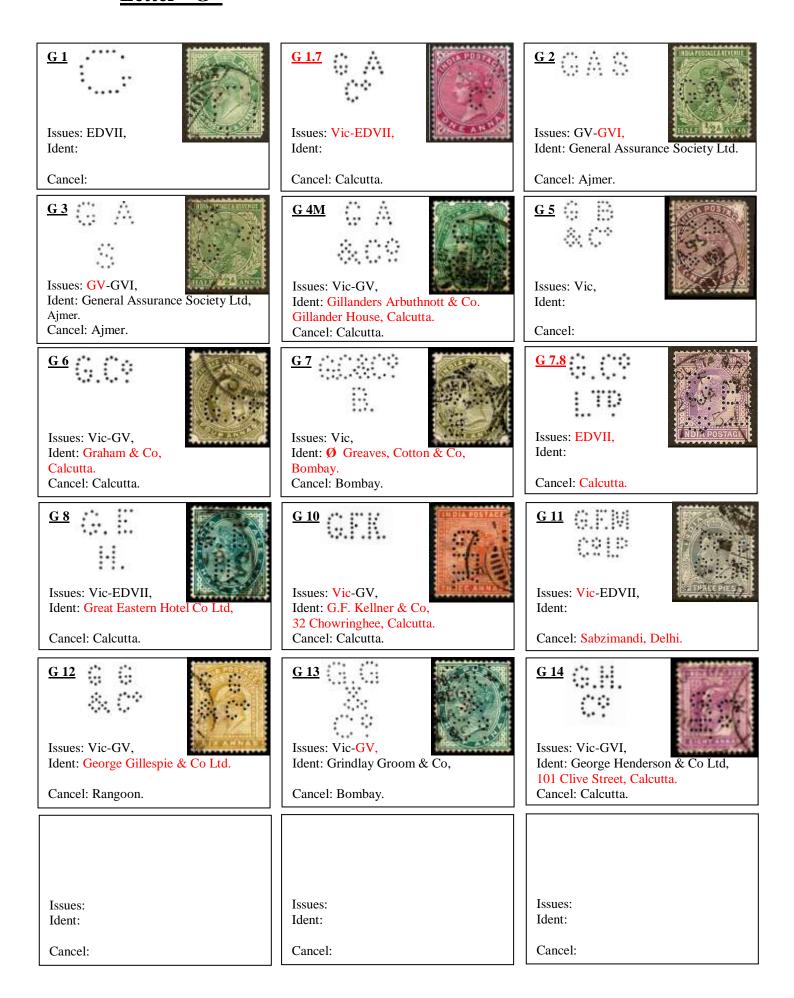
G 4M EDVII Gillanders Arbuthnott & Co, Calcutta.



<u>G 6</u> EDVII Graham & Co, Calcutta.



Letter "G"

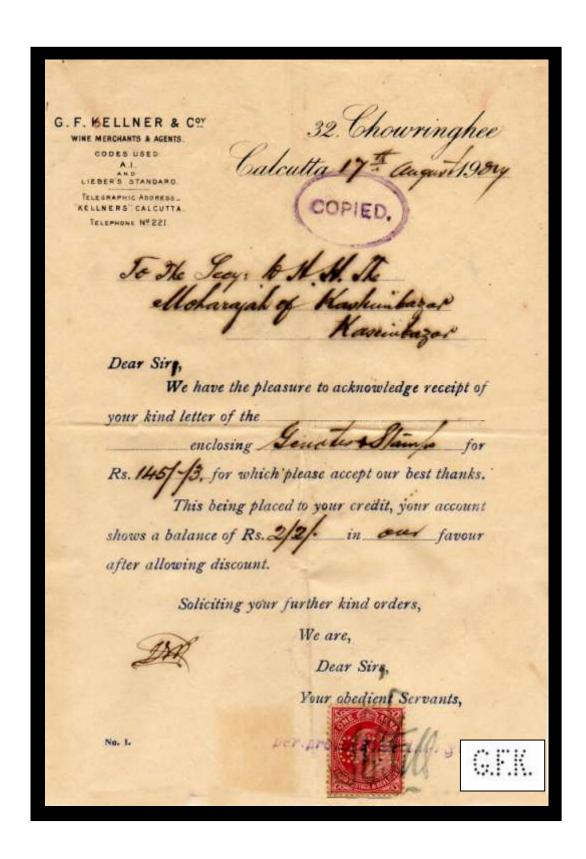


G 8 Great Eastern Hotel Co Ltd, Calcutta. 1908.A 1 Anna EDVII stamp used as duty payable on a receipt.

	and the second	
294	The state of the s	
ERFAT EASTERN HOTEL CO., LD.		
CALCUTTA, 21 5 40 My	1908.	
NO PERO		
the Thera's secretary		
to the Maharaja of	basembyer	
Cassimla an		
Dear Sir,		
We have the pleasure to acknowledge receipt of your		
remittance by howy offer		
amounting to Rupees 20/6/		
which we have placed to the credit of your	account	
Thanking you for the same.		
We are Dear Sir,		
Yours faithfully,		
Tours tatterday,		
arthur		
Gen!, Manager & Secretary,		
	72. 17	

	_ :::.	

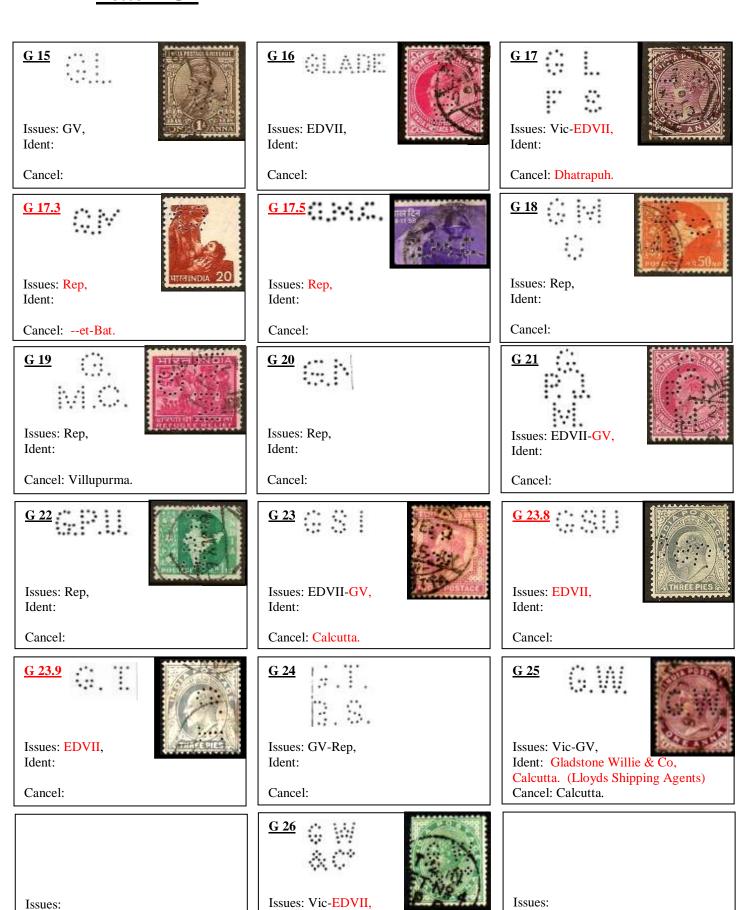
G 10G. F. Kellner & Co, 32 Chowringhee, Calcutta. 1907.A 1 Anna EDVII stamp used as duty payable on a receipt.



Letter "G"

Ident:

Cancel:



Ident: Gordon Woodroffe & Co,

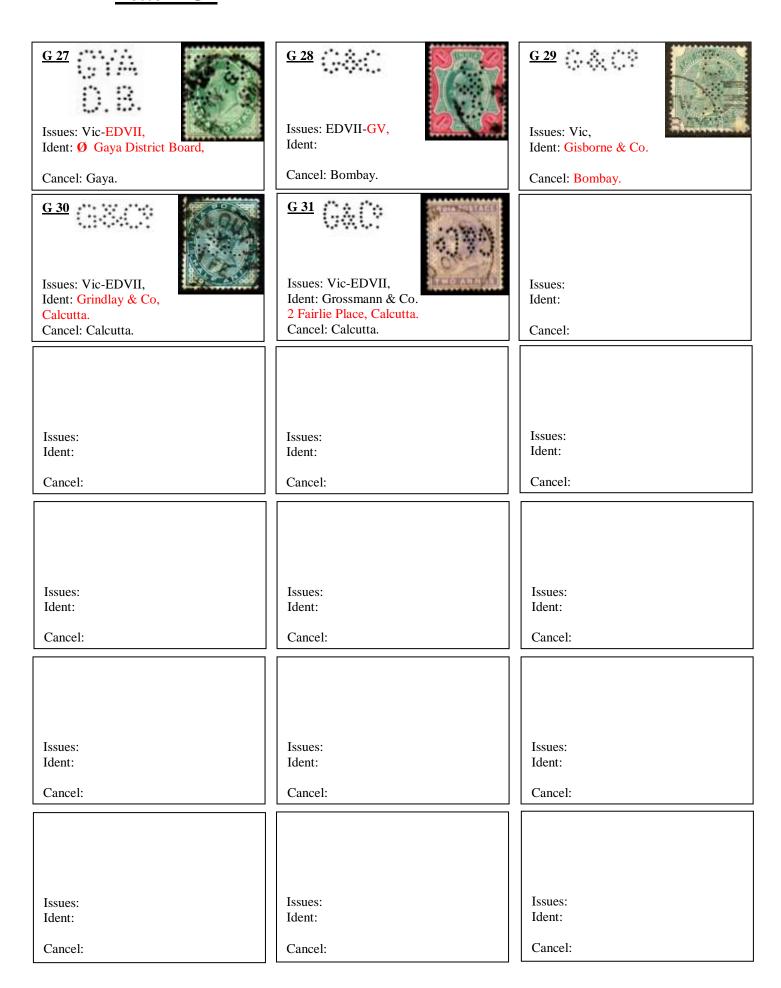
Madras.

Cancel: Madras.

Ident:

Cancel:

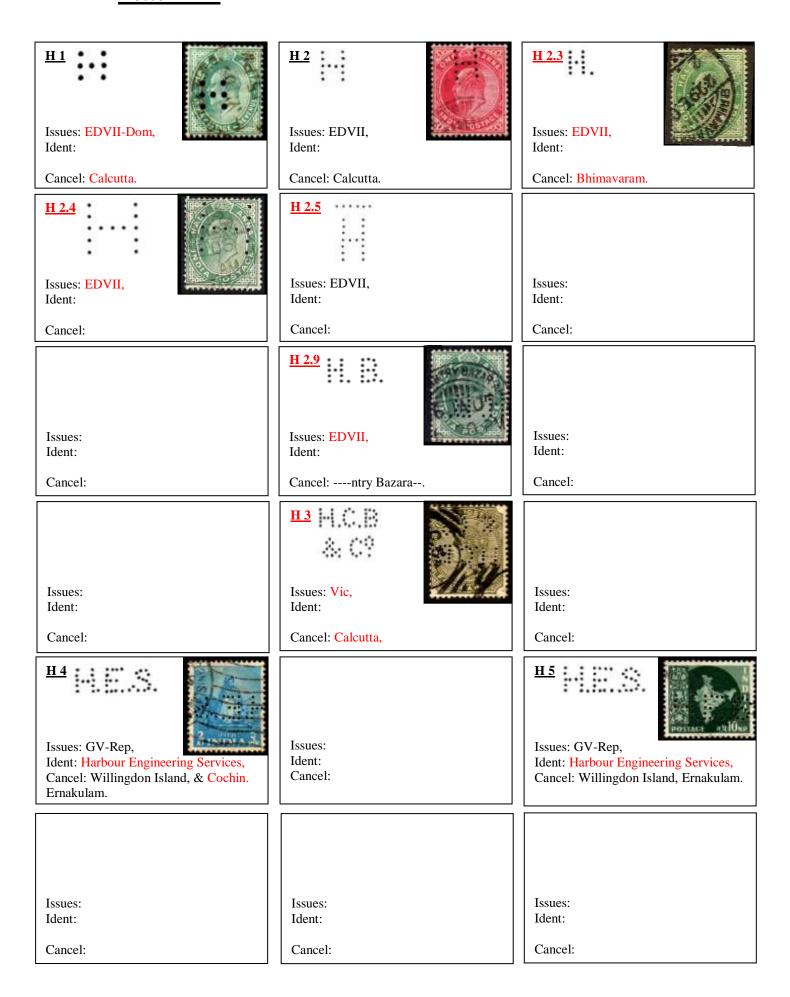
Letter "G"



G 30 Vic Grindlay & Co, Calcutta. 19-1-1901.





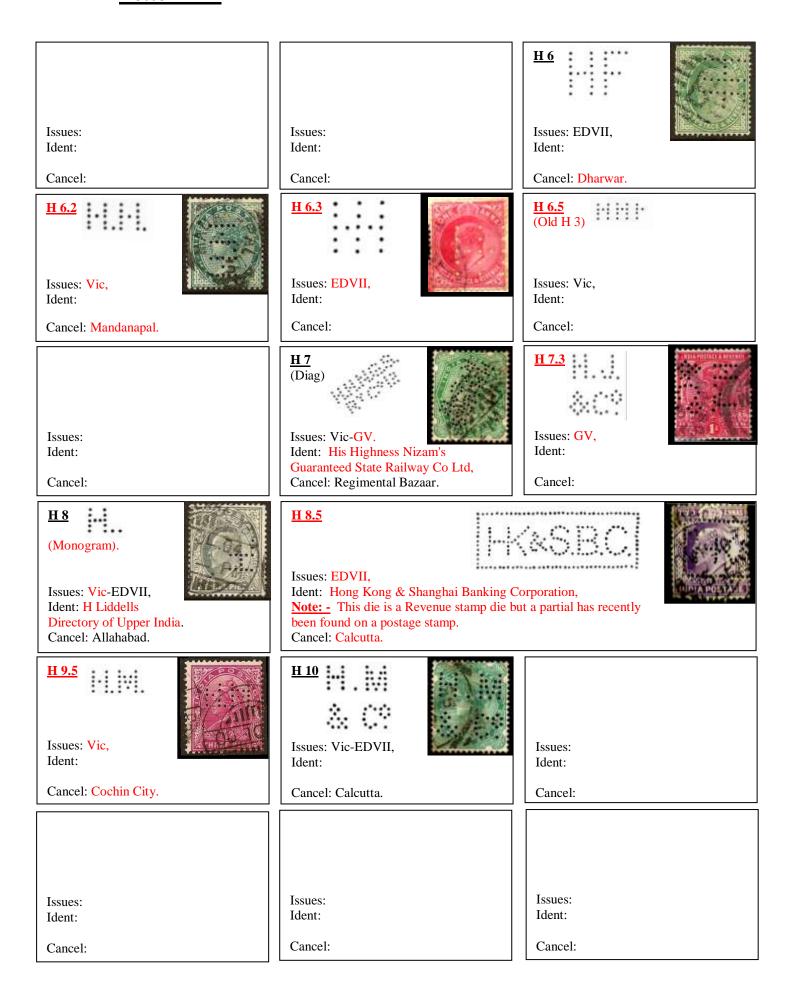


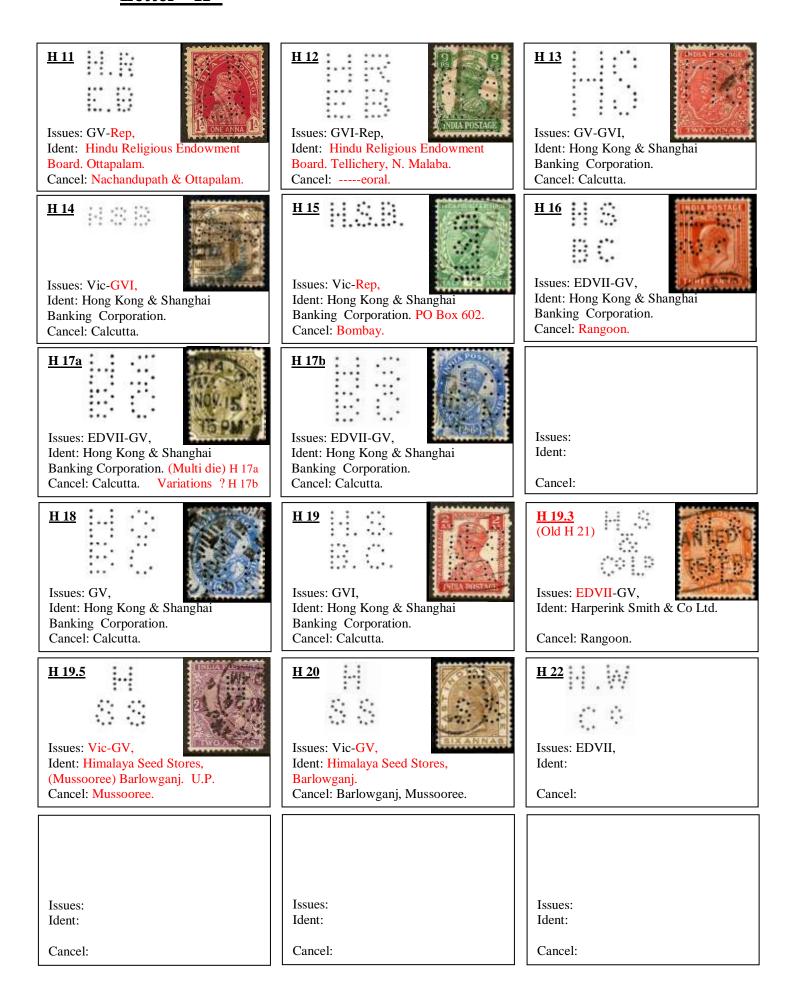
H 5 GVI, Harbour Engineering Services, Willingdon Island Harbour Cochin. Dated 25-7-1940.

For many years it has been thought that the "H.E.S." H4 & H5
Perfin dies were used by the Hydro Electric Scheme, but
recently (2022) an identifying cover was located in India.
With information Identifying the user as the
Harbour Engineering Services. Who were also prominent
contractors on the Hydro Electric Scheme.



Perfin is inverted

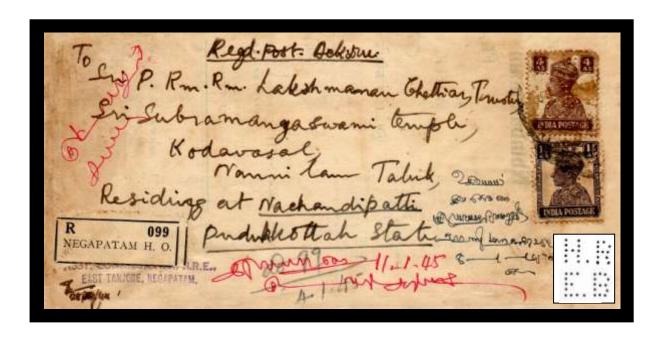


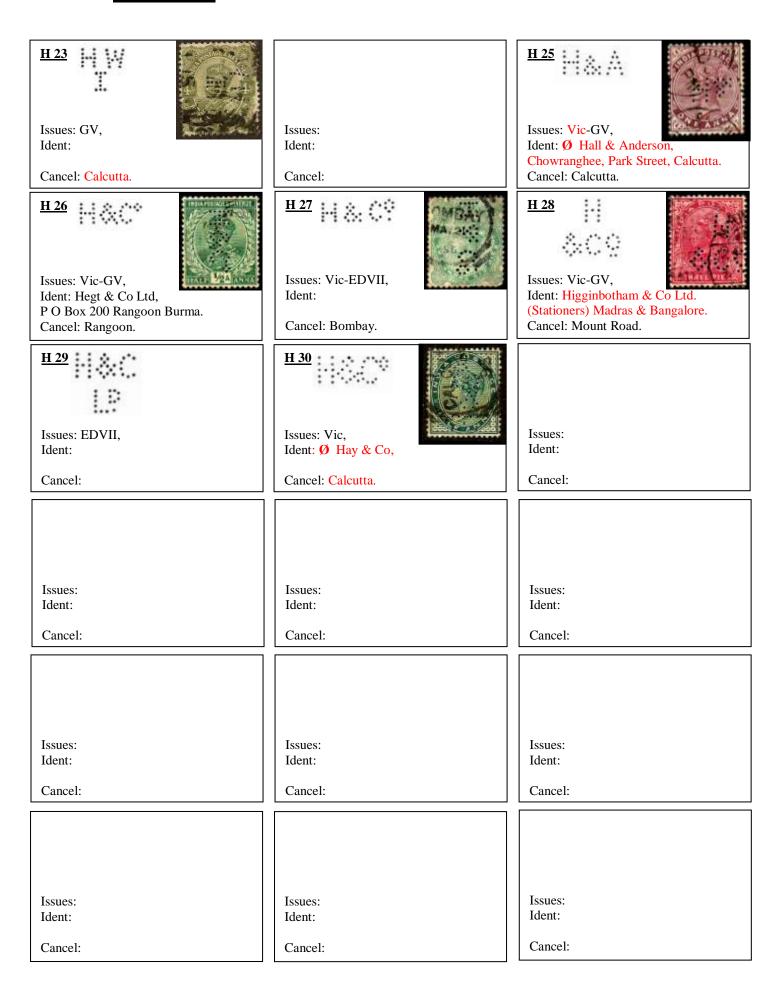


<u>H 15</u> Vic The Hong Kong & Shanghai Banking Corporation,

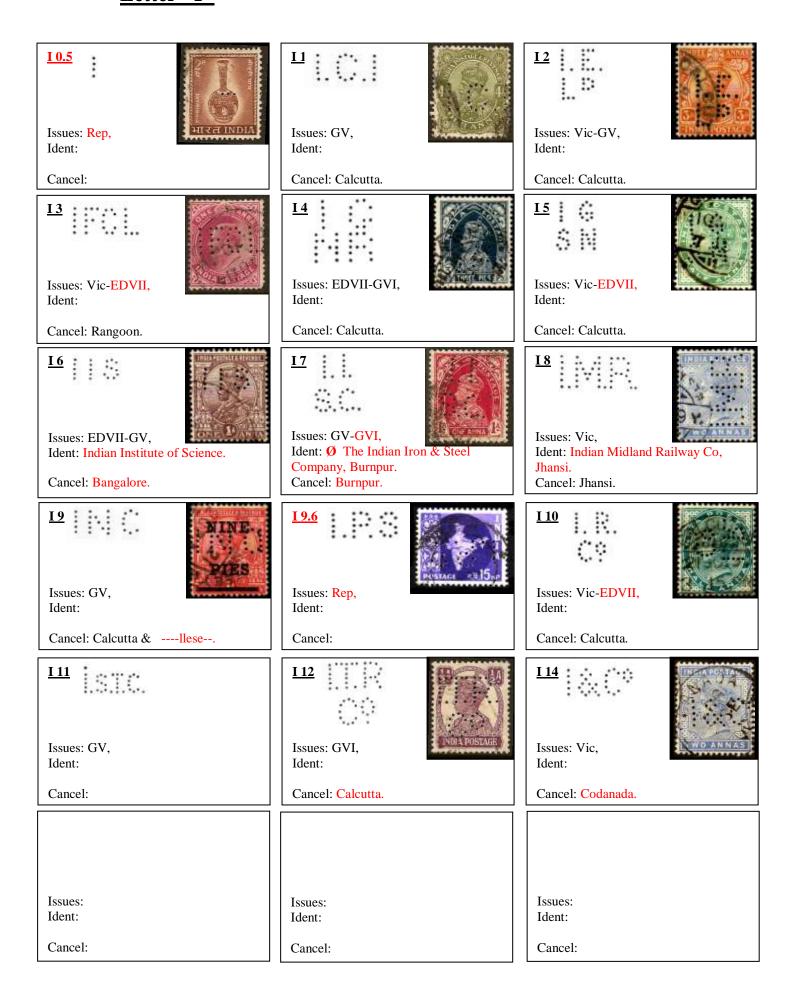


H 11 GVI Registered Letter, Negapatam H. O. Hindu Religious Endowment Board,

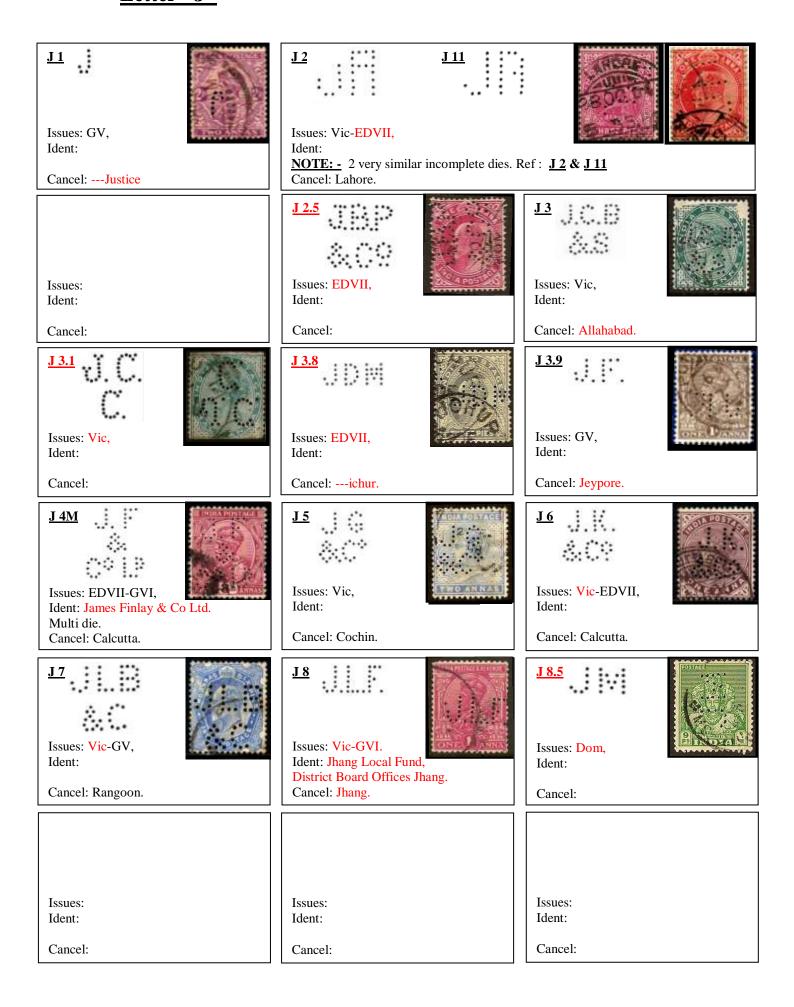




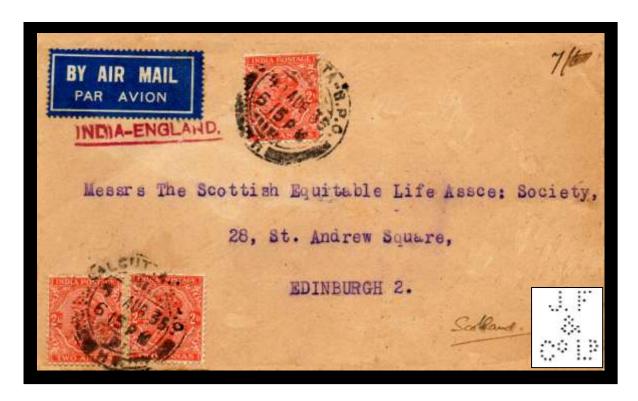
Letter "I"



Letter "J"



J4M GV James Finlay & Co Ltd, Calcutta. 10-8-1935.

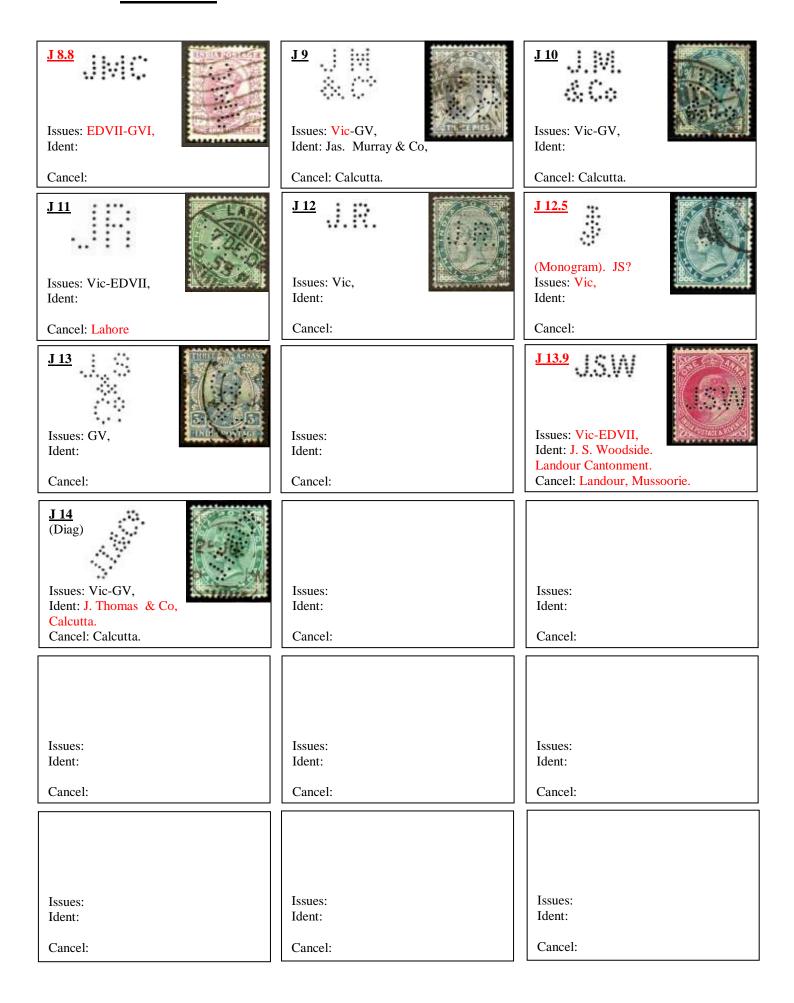


<u>J 4M</u>

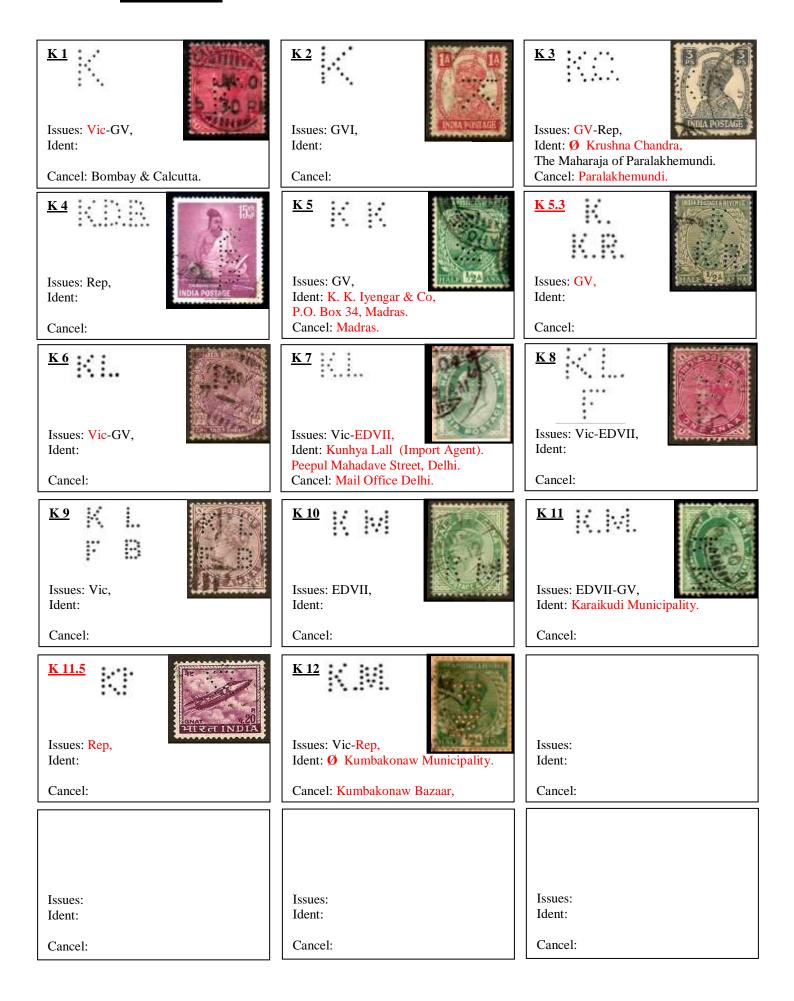
Back of Cover.



Letter "J"



Letter "K"



<u>K 7</u> EDVII Kunhya Lall, Peepul Mahadave Street, Delhi.



<u>**K 12</u>** GV, User,</u>

Ø Kumbakonaw Municipality.



Letter "K"

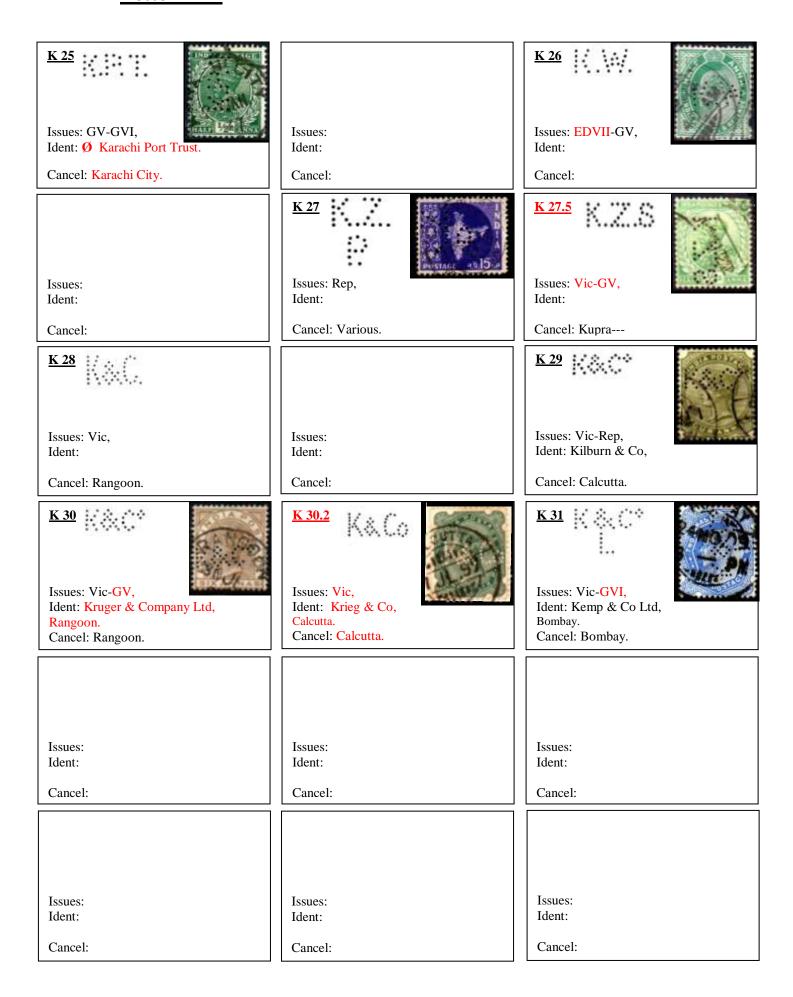


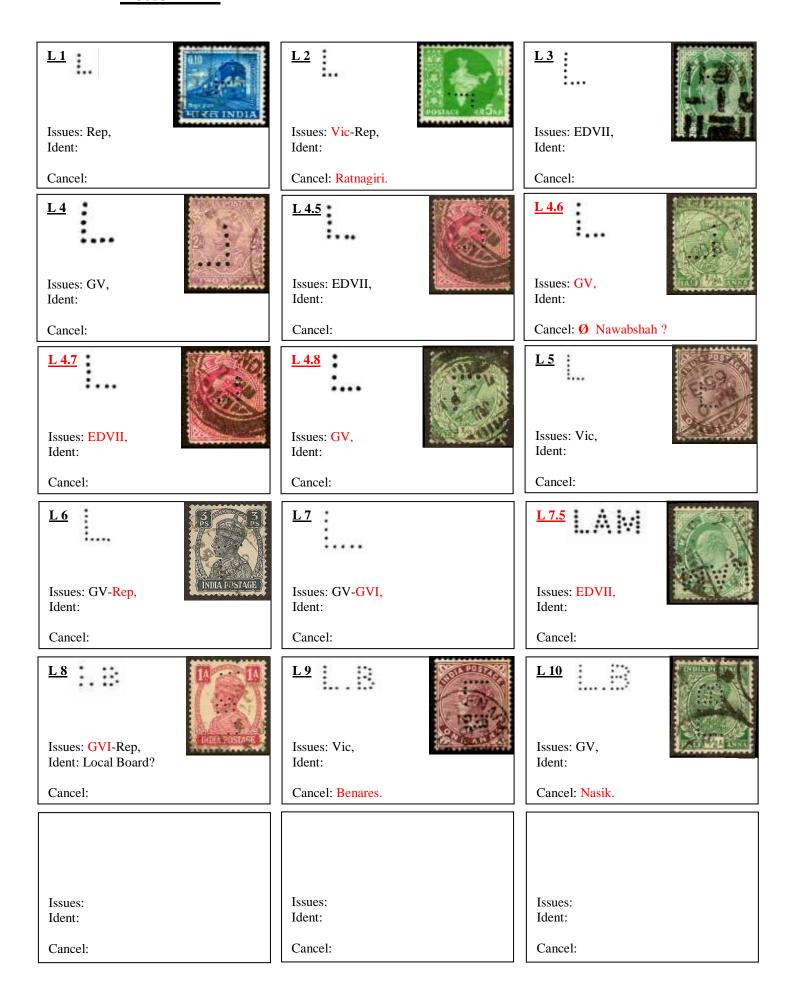
Issues: EDVII,
Ident: Karachi Port Trust,
Variations noted in "P"
Cancel: Karachi.

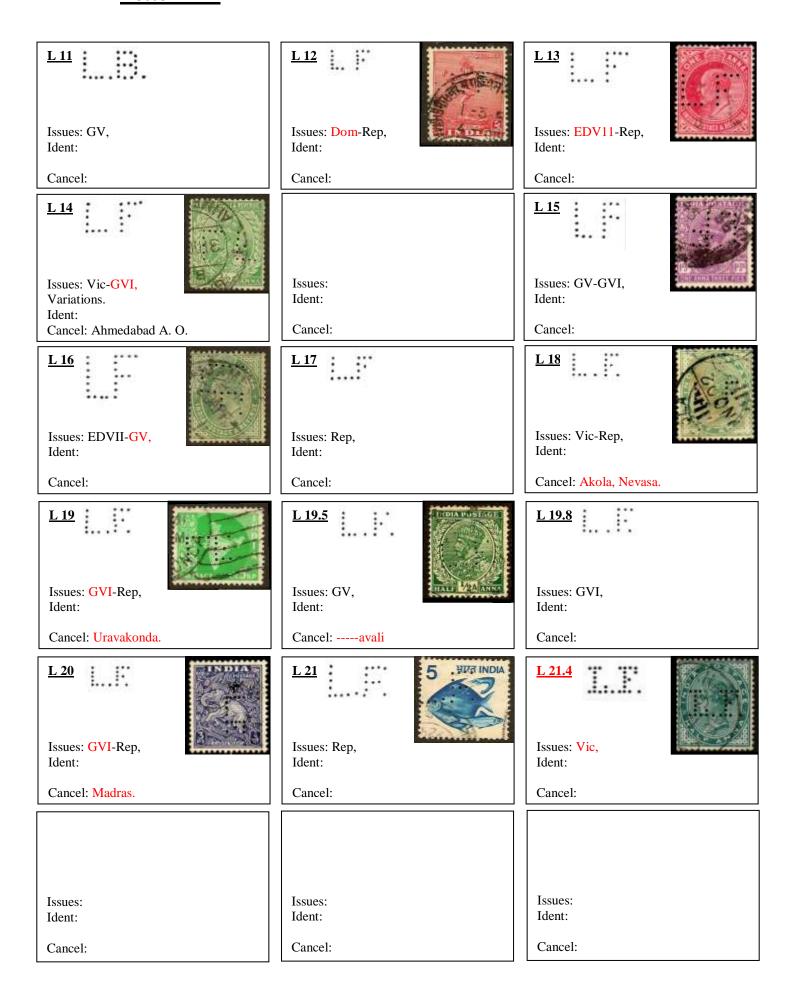
Issues:
Ident:
Ident:
Cancel:
Cancel:

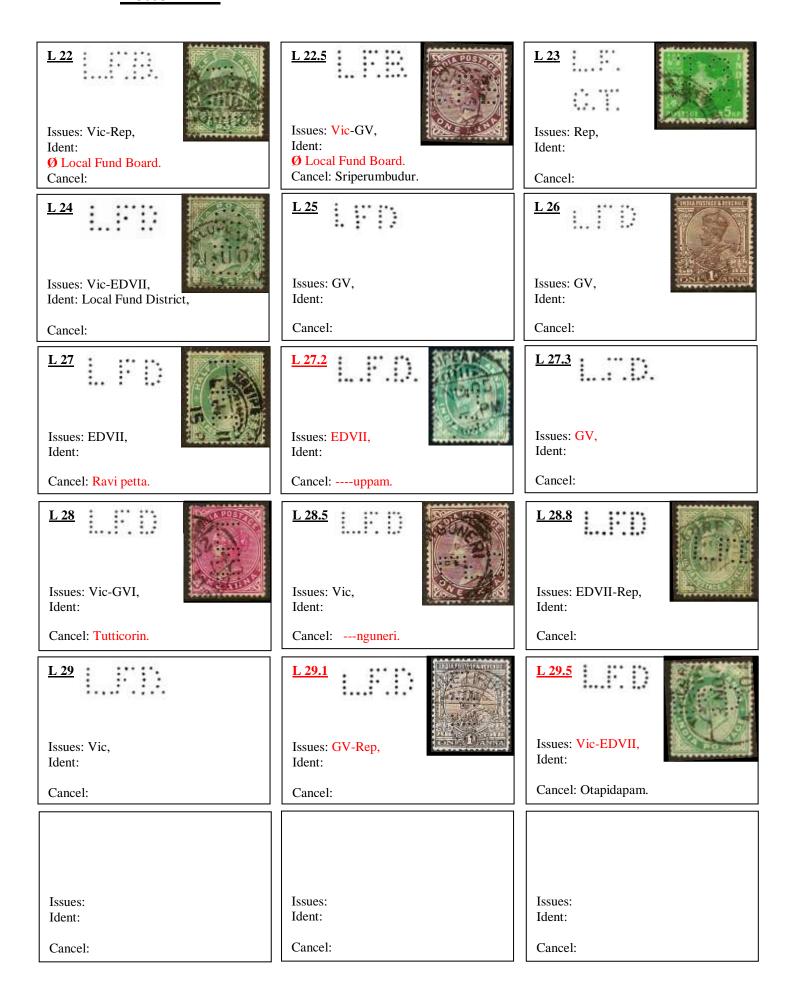
Cancel:

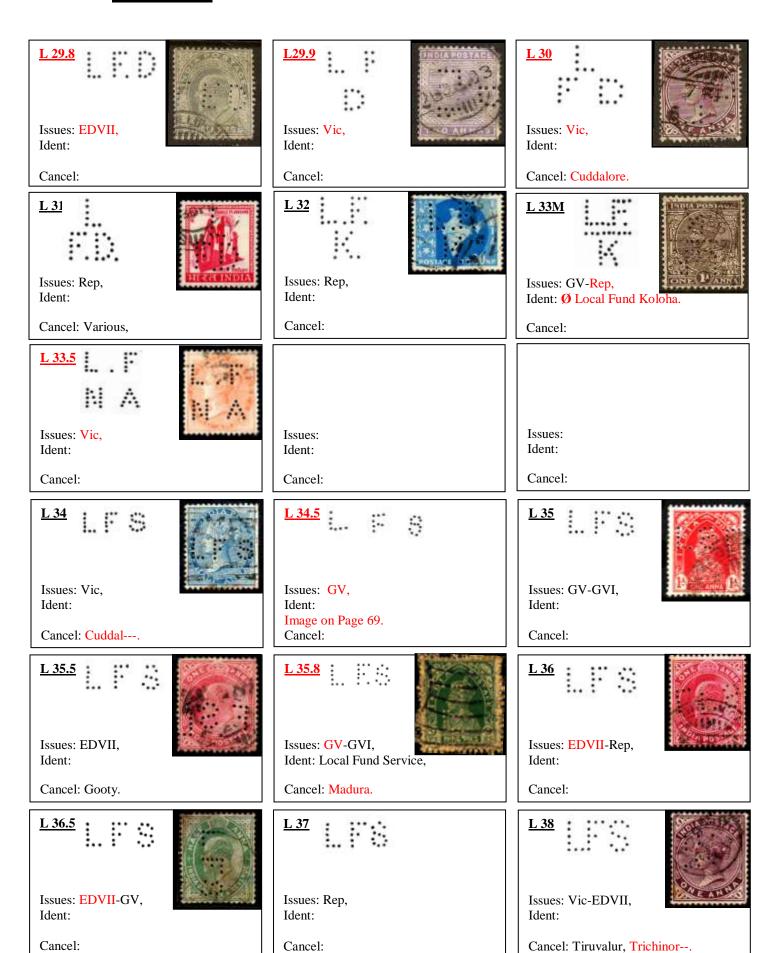
Letter "K"











"LFS" LOCAL FUND SERVICES

Notes on the "LFS" perfin dies.

As you will see there are many "LFS" perfin dies in this catalogue. Most of these dies are assumed to be "Local Fund Services" and would be associated with the many different Towns and Cities throughout India.

They are often found with poor strikes and only partial perfins, and the consensus of opinion by other collectors is that the dies were made locally by amateurs and they soon lost pins and became damaged, left in this state they led to the many poor and partial strikes that are to be found.

To avoid confusion with these many partials and poor strikes only the better and most differing images are contained in this catalogue.

I would be pleased to hear from anyone with more knowledge on this subject, so hopefully we can have a better understanding of the Local Fund Services.

Quote from the India List & India Office list of 1905

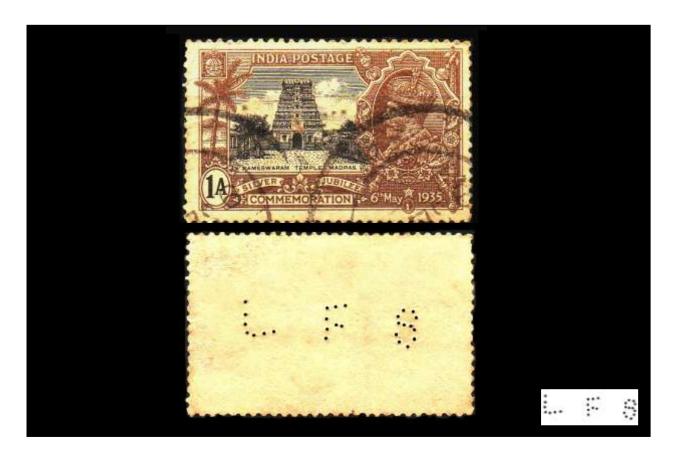
"Local Fund"

Revenue derived from special sources and devoted to special objects, and not to the general purposes of the administration, whether Imperial or Provincial, forms a "Local Fund".

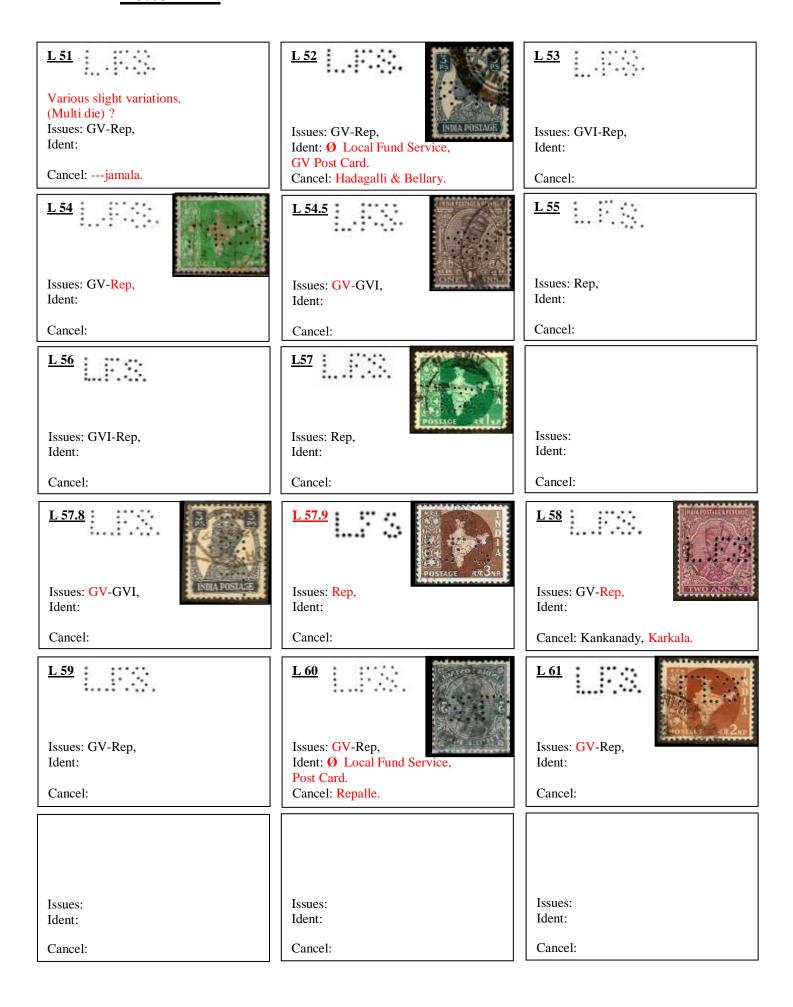
<u>L 35.8</u> GVI Local Fund Service, Madura.



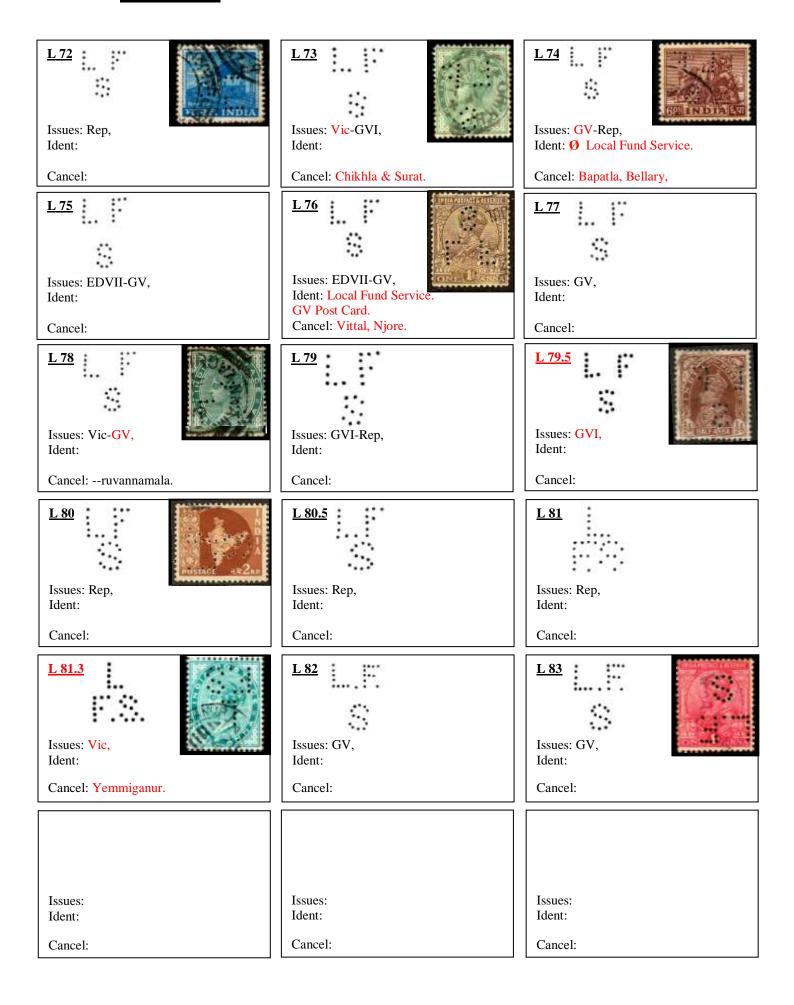
<u>L 34.5</u> GV Silver Jubilee with a Local handmade L F S die.



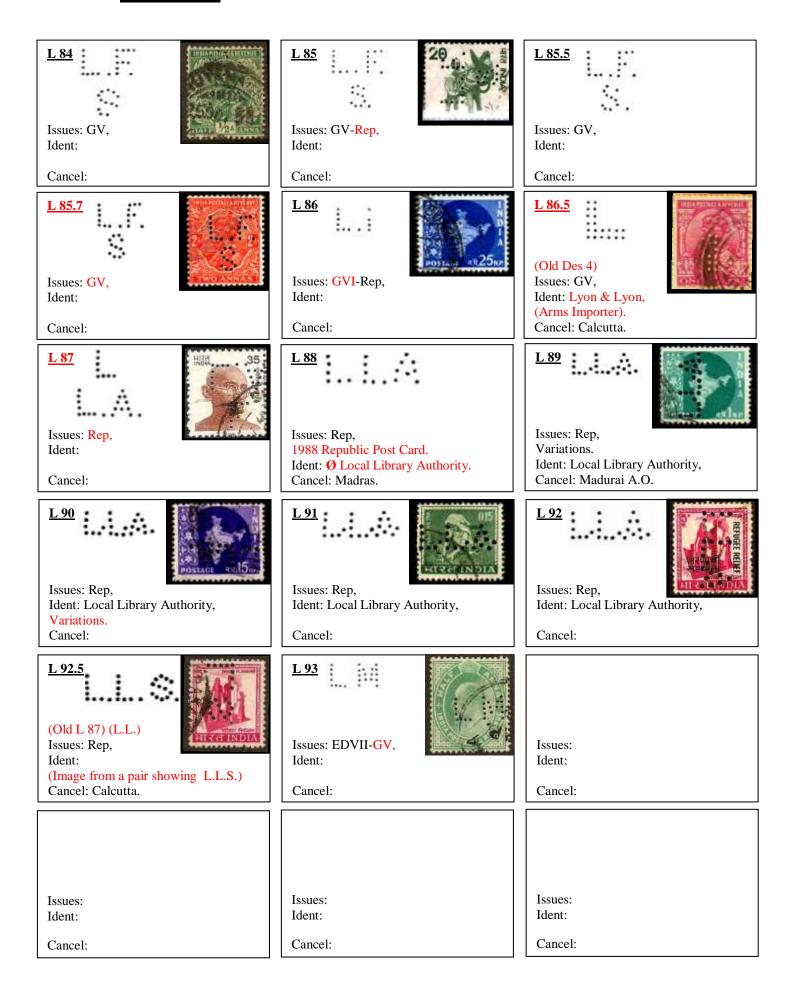






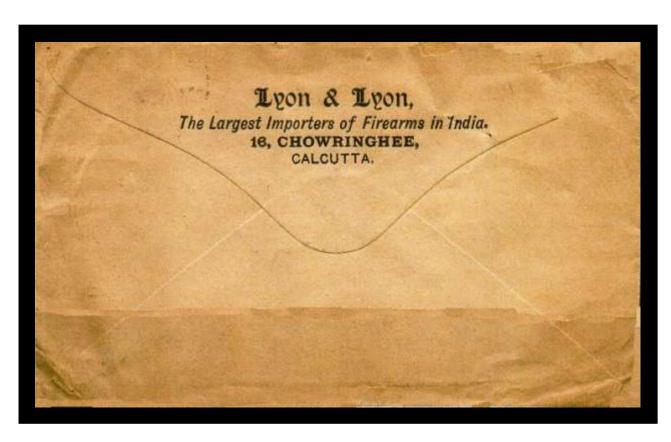


Letter "L"



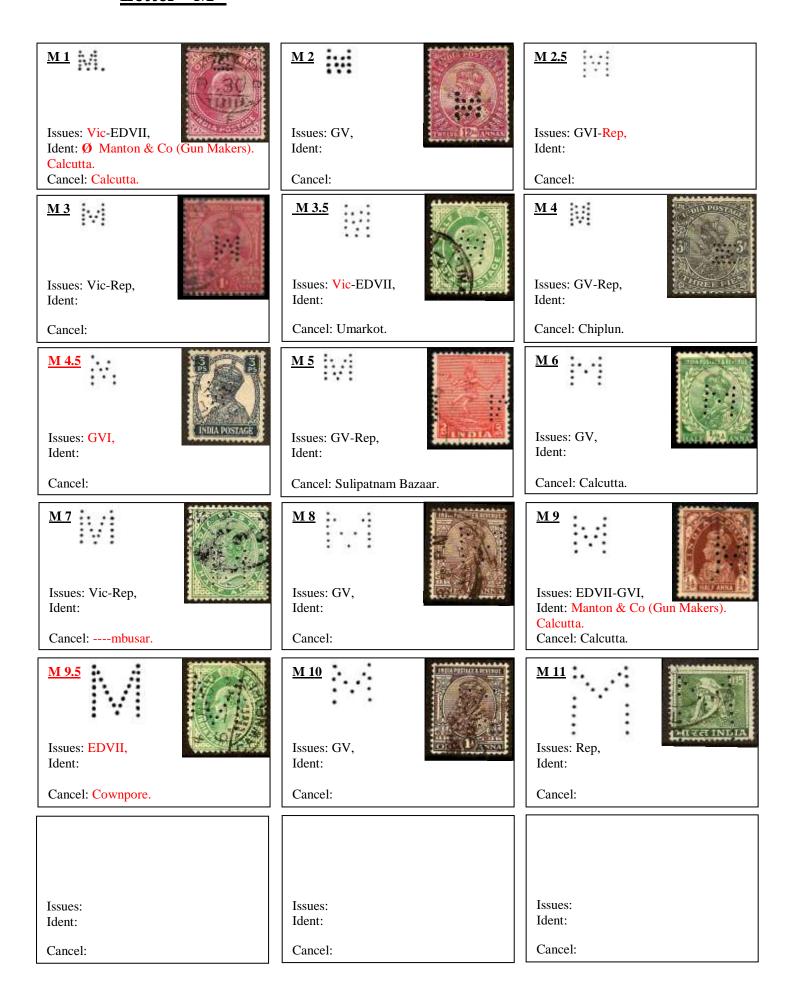
<u>L 86.5</u> GV Lyon & Lyon, 16 Chowringhee, Calcutta.

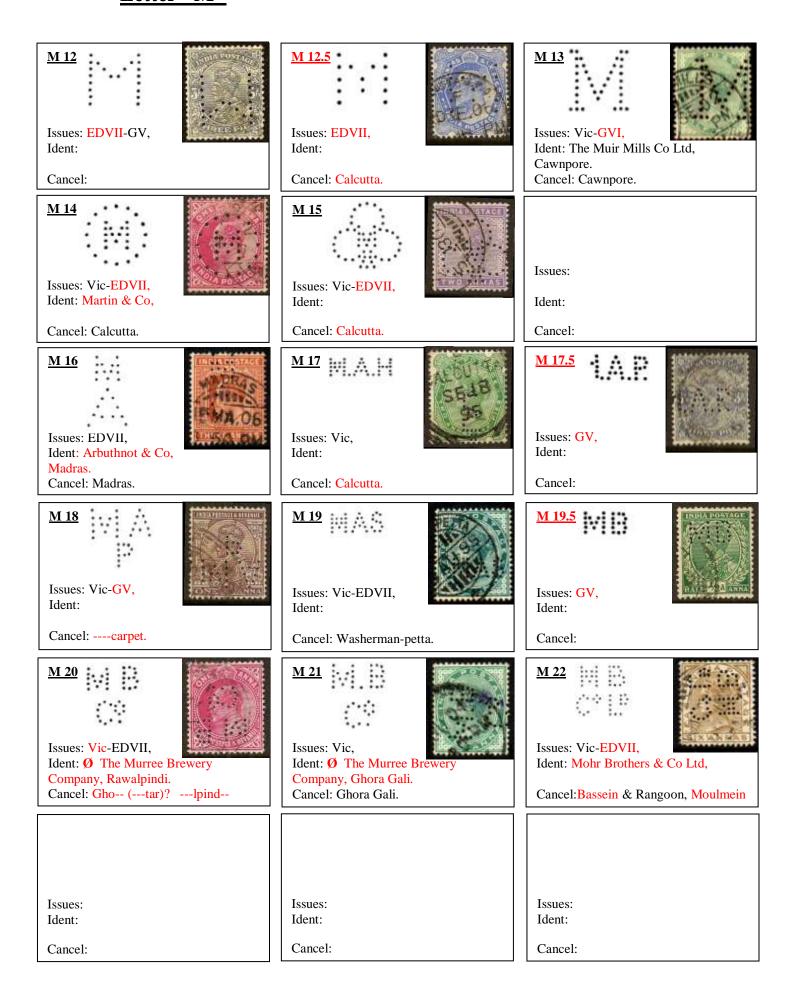




Letter "L"

L 94 Issues: EDVII-GV, Ident:	DETECTION ASSESSED.	L 95 Issues: Vic, Ident:	L 96 Issues: GV, Ident:
Cancel:		Cancel:	Cancel:
Issues: Ident: Cancel:		Issues: Vic, Ident: Lucknow Municipal Council, Cancel: Lucknow.	Issues: Ident: Cancel:
Issues: Rep, Ident: Cancel:		Issues: EDVII-GV, Ident: Note: See also S2. Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:		Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:		Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:		Issues: Ident: Cancel:	Issues: Ident: Cancel:

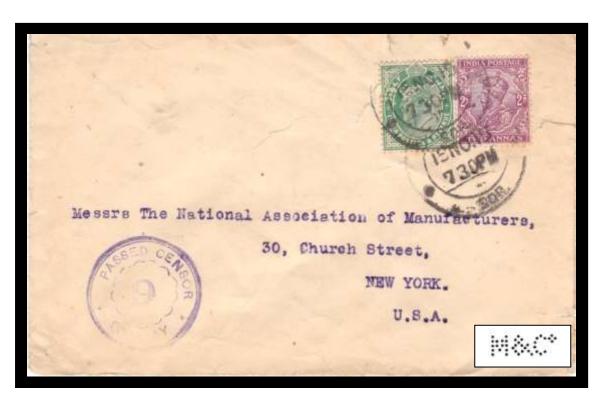




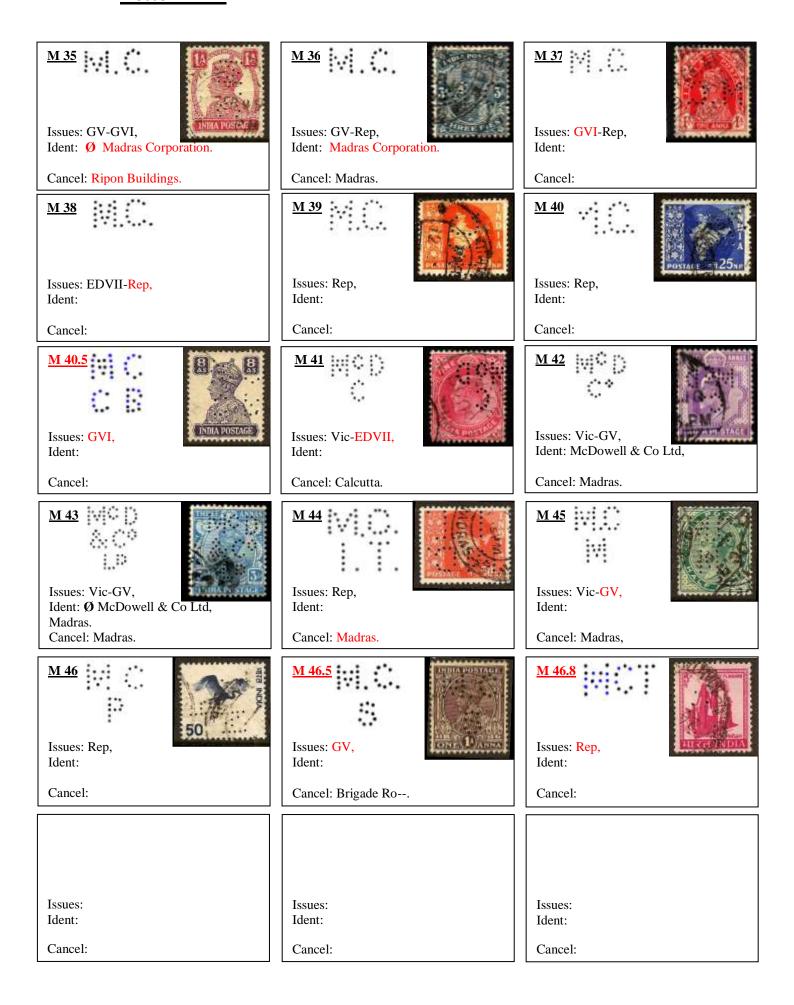
M 13 Vic Muir Mills, Cawnpore. Dated 10-5-1898.

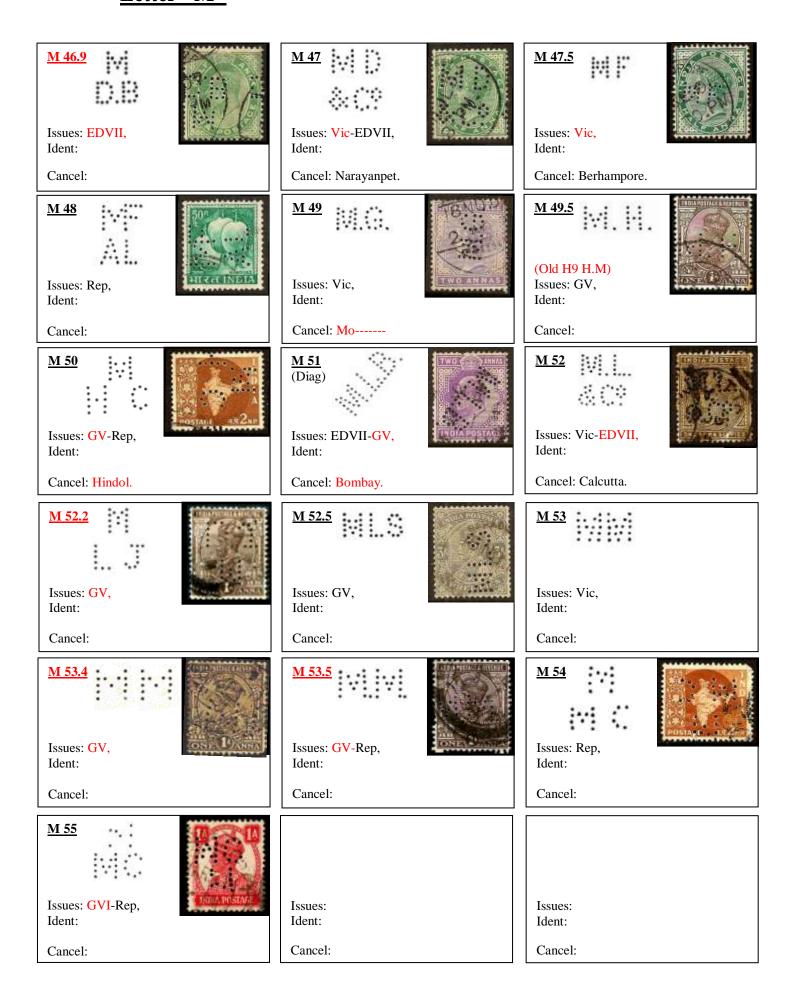


M 107 EDVII & GV (Bombay Censor 1915) (Inverted Perfin).

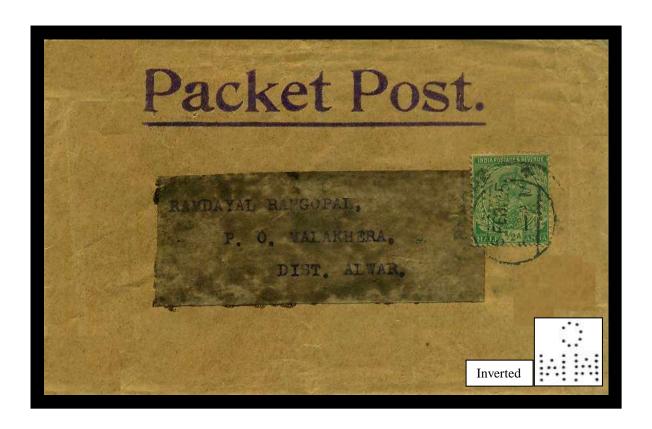






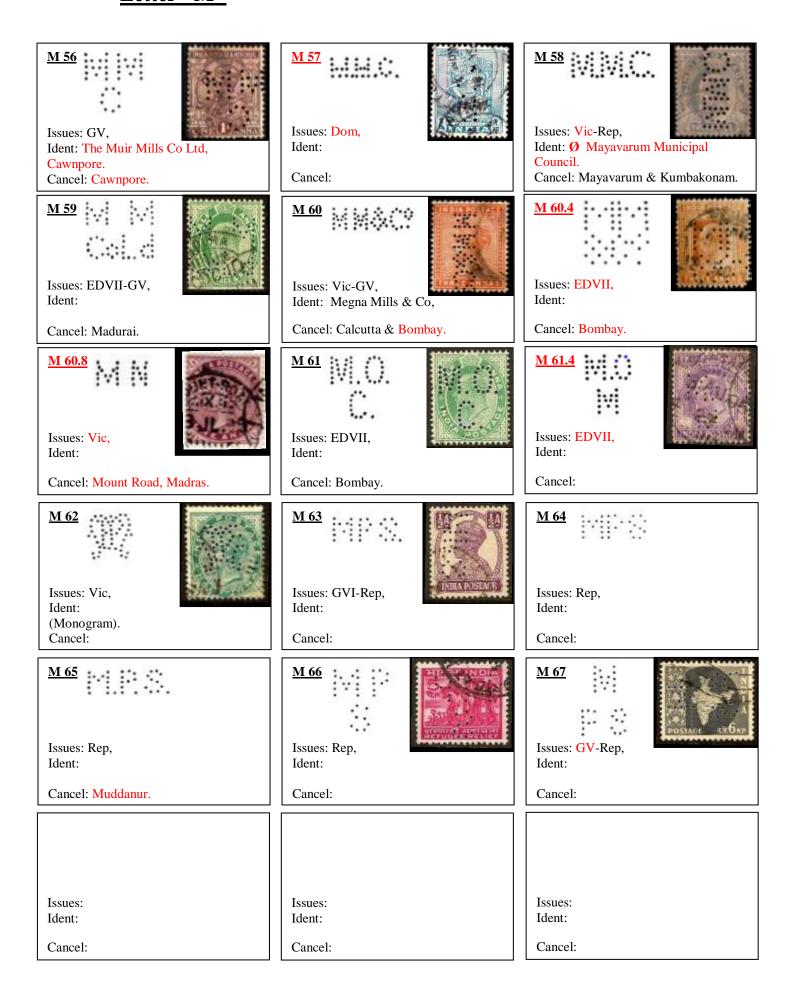


M 56 GV Muir Mills, Cawnpore, Dated 5-2-1925.



Back of Cover





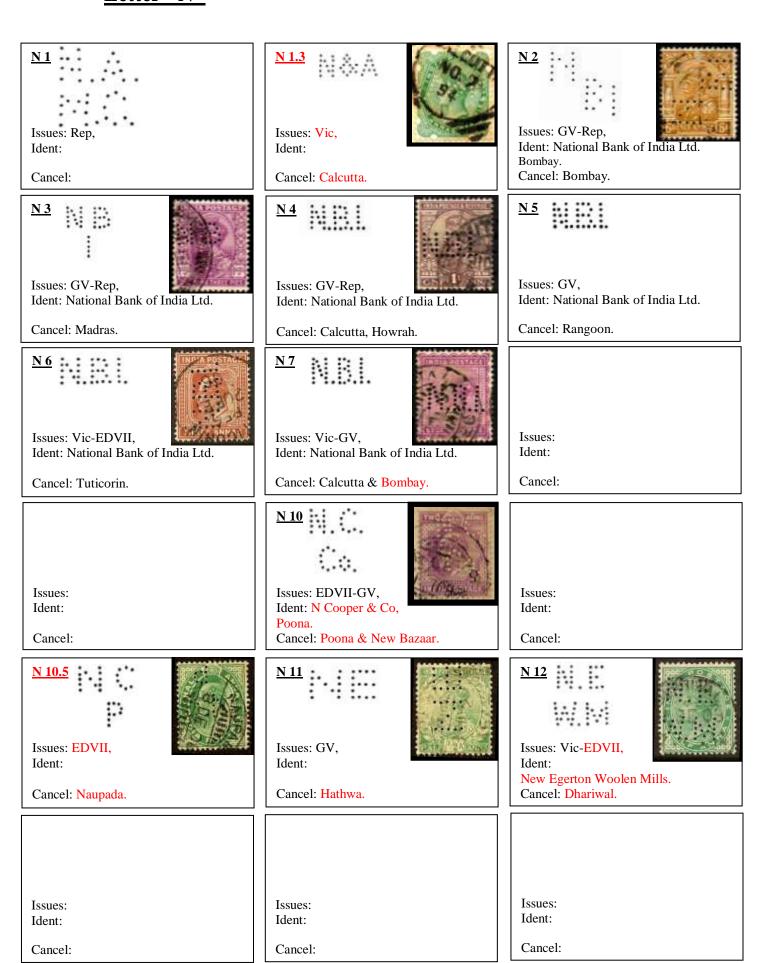








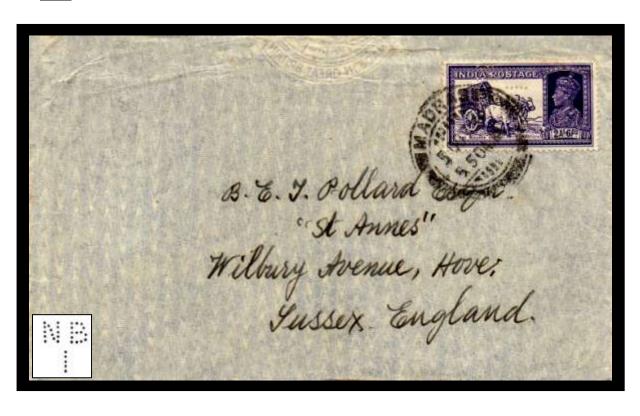
Issues: Vic, Ident: Murray & Co, Methodist Publishing House, Lucknow Cancel: Lucknow.	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:



<u>N 2</u> GVI National Bank of India Ltd, Bombay.



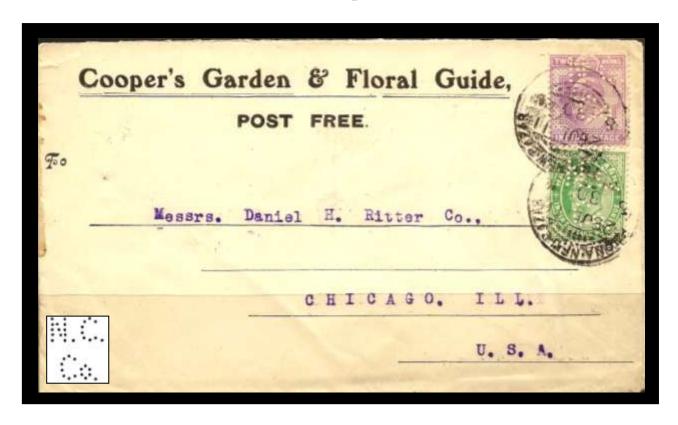
<u>N 3</u> GVI National Bank of India Ltd, Madras.



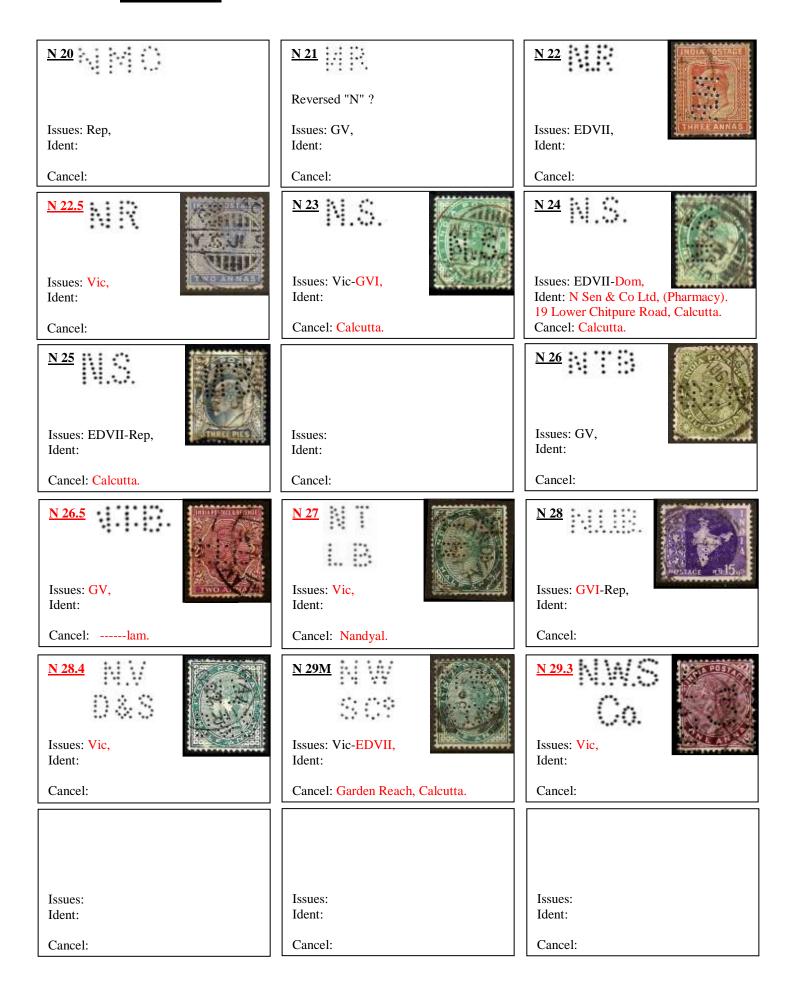
<u>N 4</u> GV National Bank of India Ltd, Calcutta.



N 10 EDVII N Cooper & Co, Poona.



Issues: Ident: Cancel: N14 Note: Head Office at Esplanade Rd, Bombay. Issues: GV-GVI, Ident: New India Assurance Co, 4-5 1st Line Beach, Madras. Cancel: Madras.	Issues: GV, Ident: Nederlandsche Handel Maatschappij. Cancel: Rangoon. N 14.5 Issues: GV, Ident: Ø National Insurance Co Ltd, 7 Council House Street, Calcutta. Cancel: Calcutta.	Issues: Ident: Cancel: N 15 Issues: Vic, Ident: Cancel: Oudakhbar Press Lucknow.
Issues: Ident: Cancel:	N 16 Issues: Rep, Ident: Cancel:	N 17 Issues: Rep, Ident: Cancel:
	<u>N 18</u>	
Issues: Ident: Cancel:	Issues: EDVII-Rep, Ident: Cancel:	Issues: Ident: Cancel:
Issues: GV-Rep, Ident: Ø Nagar Municipal Corporation. Cancel: Radhakrishnan, Nagar.	N 19.5 (Old N 17.5. added "C") Issues: Rep, Ident: Ø Nandyal Municipal Council. Cancel: Nandyal.	Issues: Ident: Cancel:
Issues:	Issues:	Issues:
Ident: Cancel:	Ident: Cancel:	Ident: Cancel:



Issues: Vic-GV, Ident: New York Life Insurance Co,	Issues: Ident:	Issues: Vic-EDVII, Ident: New Zealand Insurance Co Ltd,
Cancel: Calcutta.	Cancel:	Cancel: Calcutta.
Issues: GV, Ident: New Zealand Insurance Co Ltd,	Issues: GV-Dom, Ident: New Zealand Insurance Co Ltd,	Issues: Ident:
Cancel: Calcutta.	Cancel: Calcutta.	Cancel:
N 35 Issues: Rep, Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

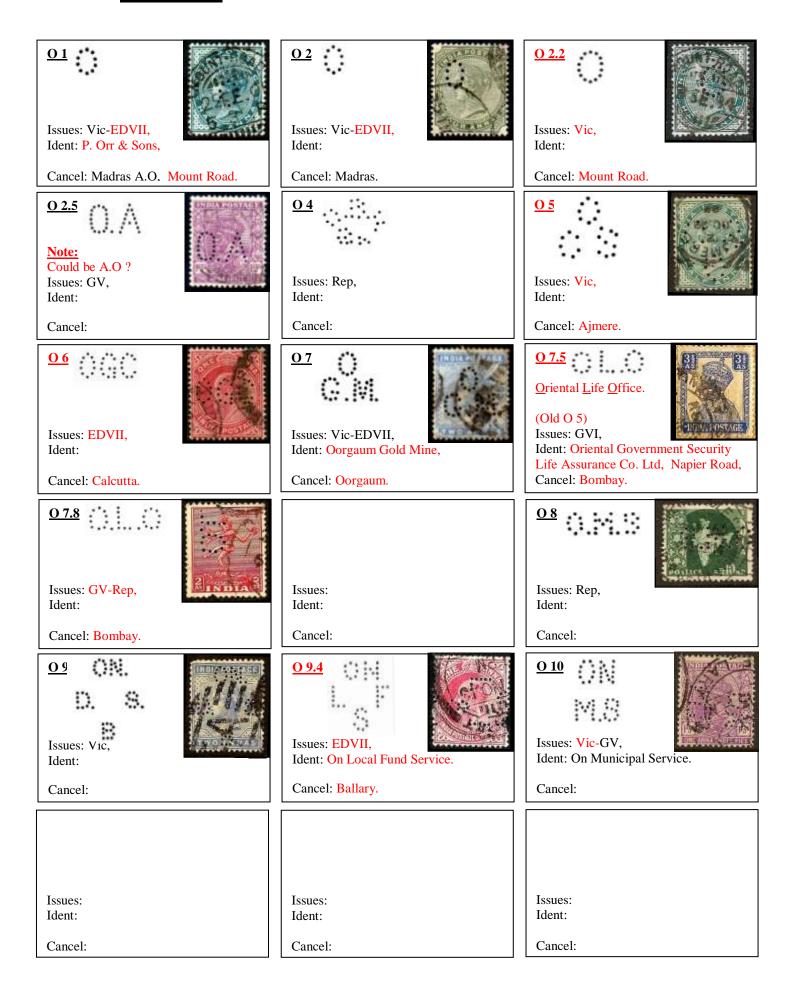
New Zealand Insurance Company Limited.

A nice block of 16 GV 1Anna & 3 Pies Showing the way that the stamps were folded prior to them being punched with the perforator machine. Folded along the horizontal centre line producing mirror images.

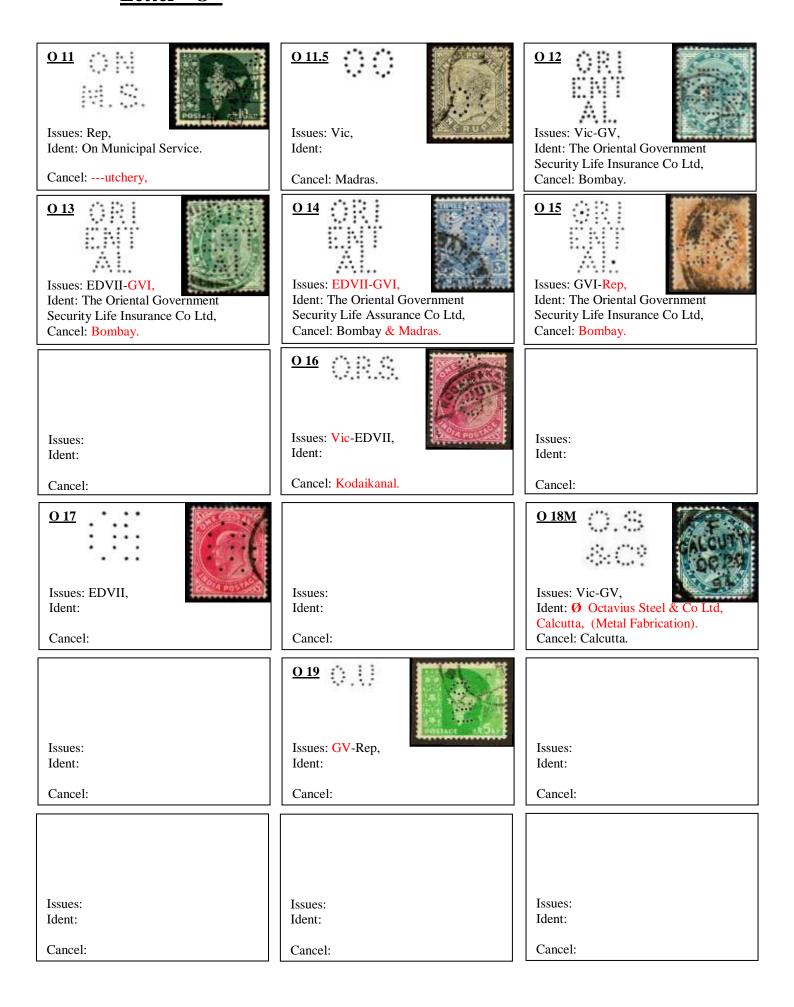


Image by courtesy of Rodney Allan Australia

Letter "O"



Letter "O"



O 14 The Oriental Government Security Life Assurance Co Ltd GV, (Branch Secretary Madras)



(Stamp Duty use)

Die Inverted

<u>N 1.3</u> Vic, Calcutta, User unknown.



Oaks & Co Ltd, Madras.



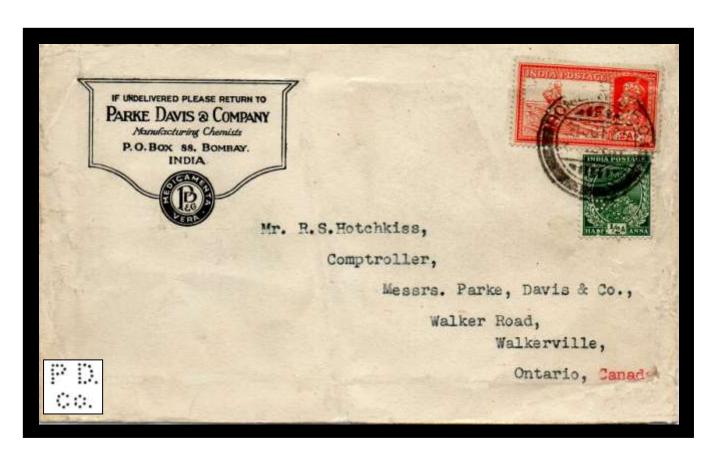
Letter "O"

Issues: Vic-GV, Ident: Oakes & Co Ltd, Madras. Cancel: Mount Road, Madras.	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:



<u>**P 7M**</u> GV & GVI

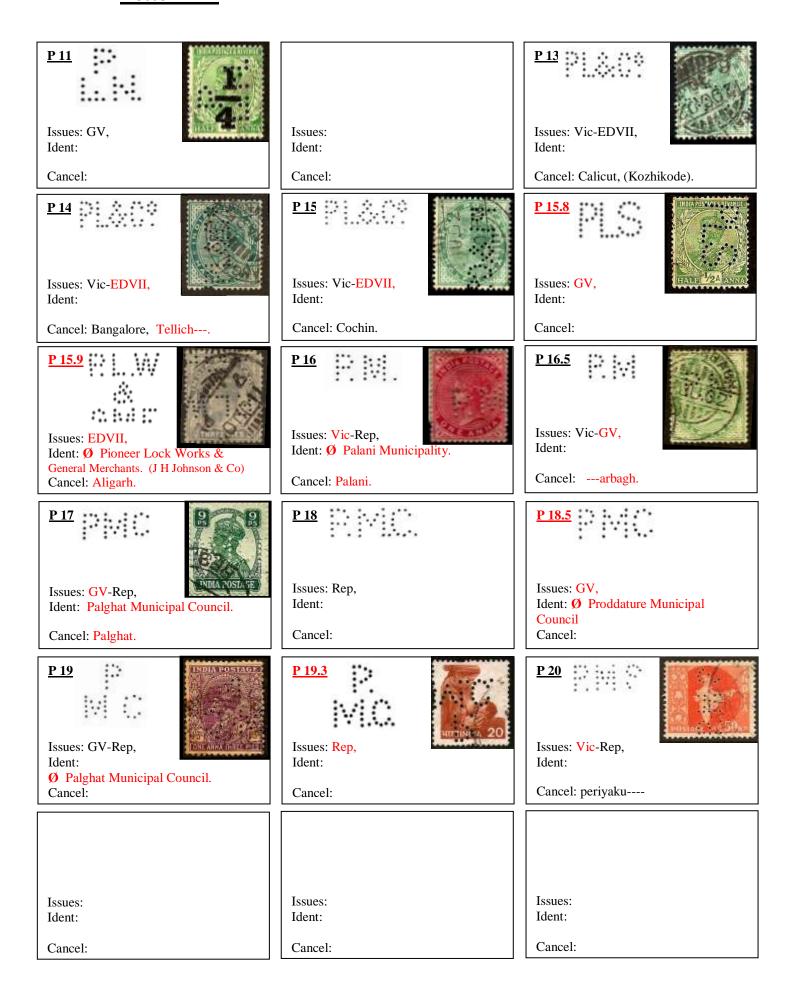
Parke Davis & Co, Bombay.



<u>**P8**</u> Vic,

Punjab Faith Mission, Lahore.

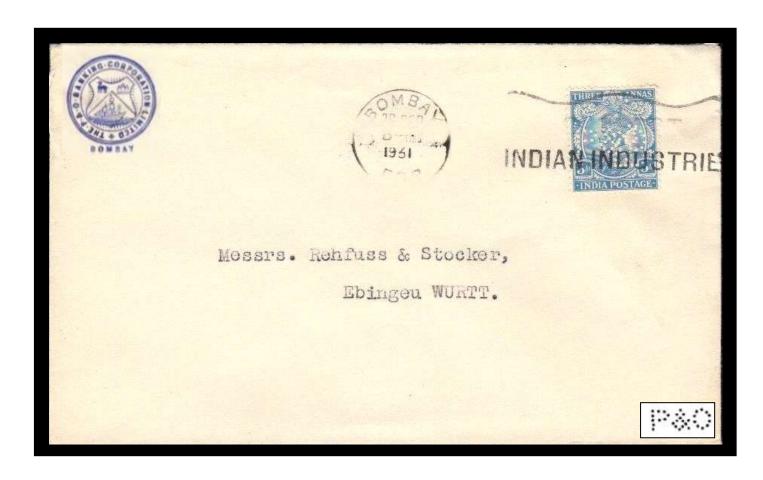




P17 GVI Palghat Municipal Council. Palghat. 24-10-1944.



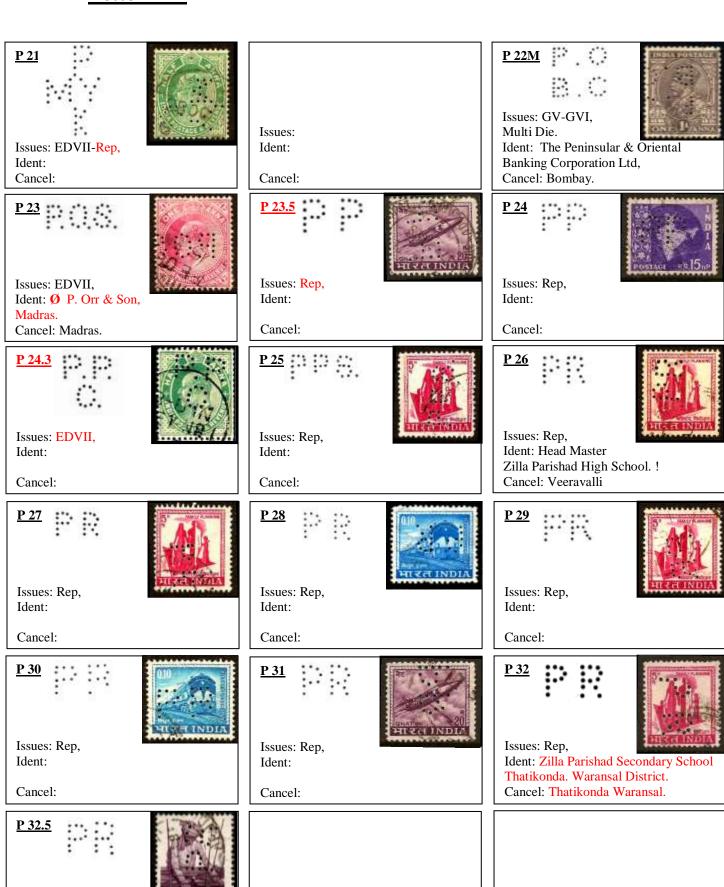
P 72M GV P & O Banking Corporation Ltd, Bombay, 1931.



Issues: Rep,

Ident:

Cancel:



Issues:

Ident:

Cancel:

Issues:

Ident:

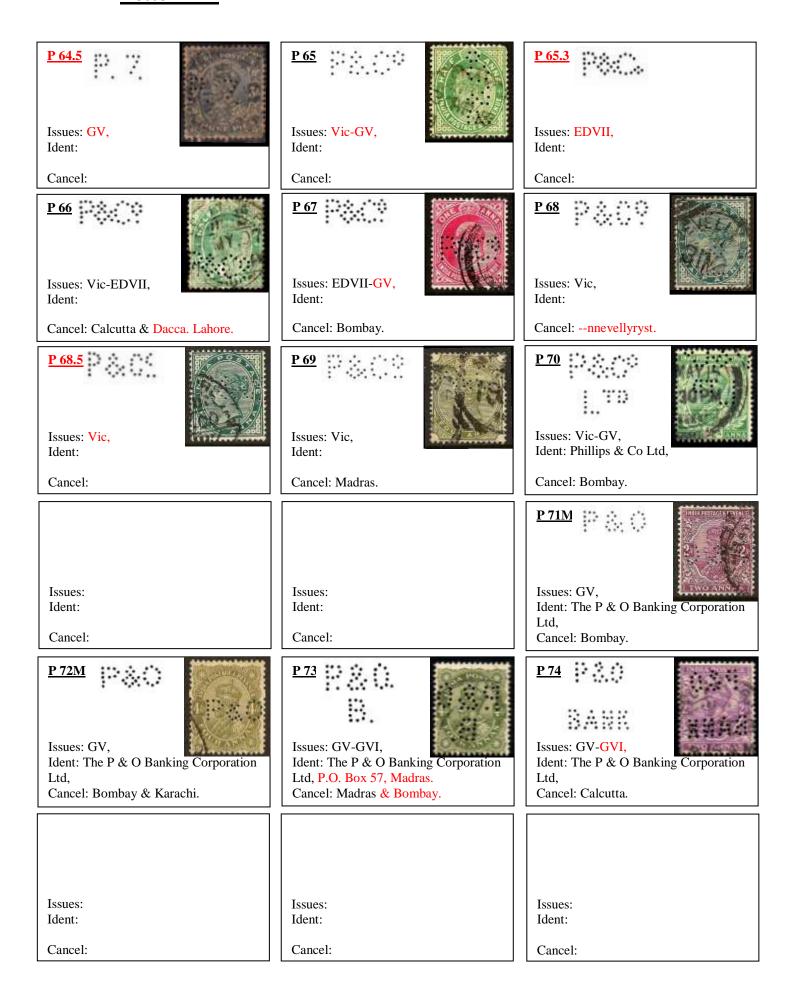
Cancel:



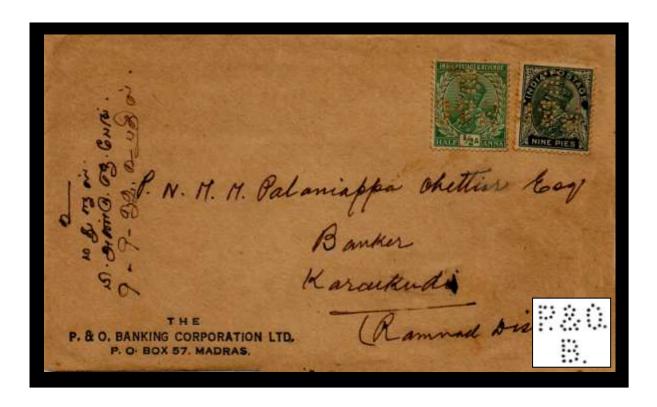




Letter "P"



P73 GV P & O Banking Corporation Ltd, Madras.



<u>P 74</u> GV P & O Banking Corporation Ltd, Calcutta.

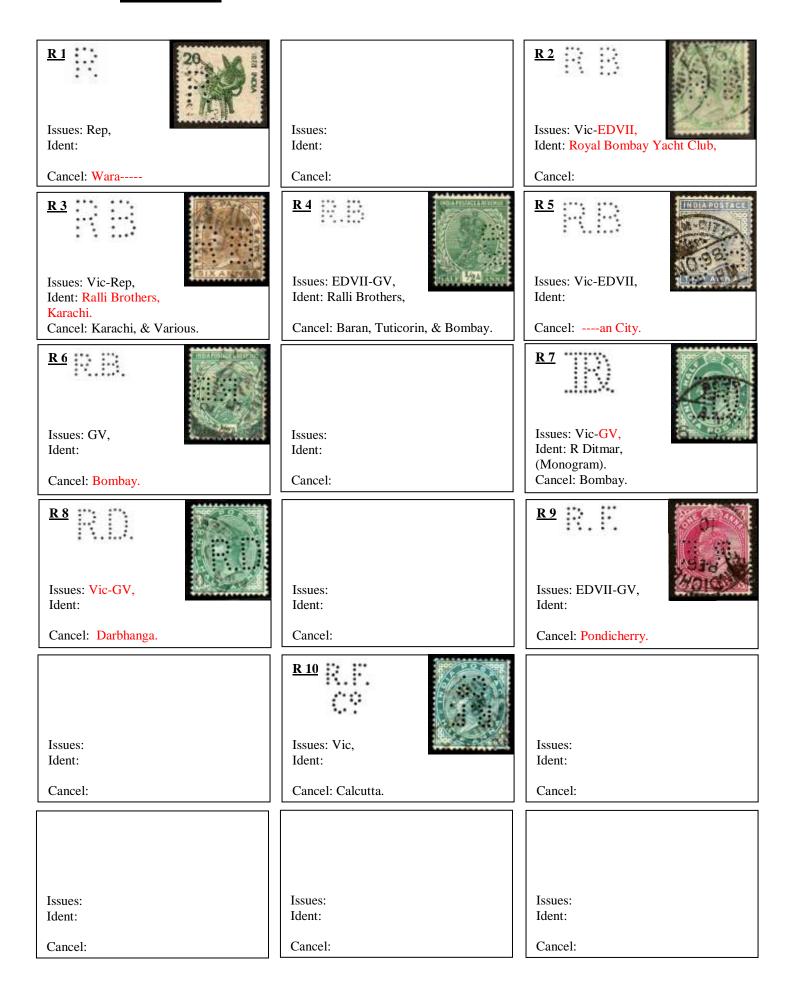


Letter "P"

Issues: Ident: Cancel:	Issues: Vic-GV, Ident: Peninsular & Oriental Steam Navigation Co, Cancel: Calcutta.	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:

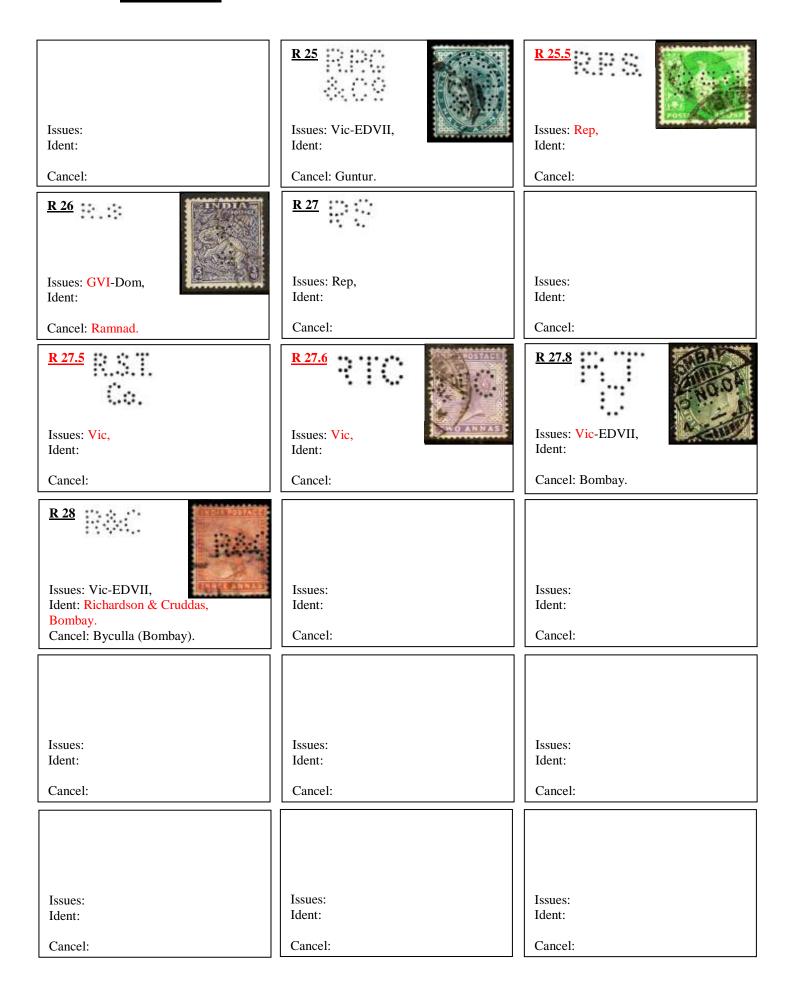
Letter "Q"

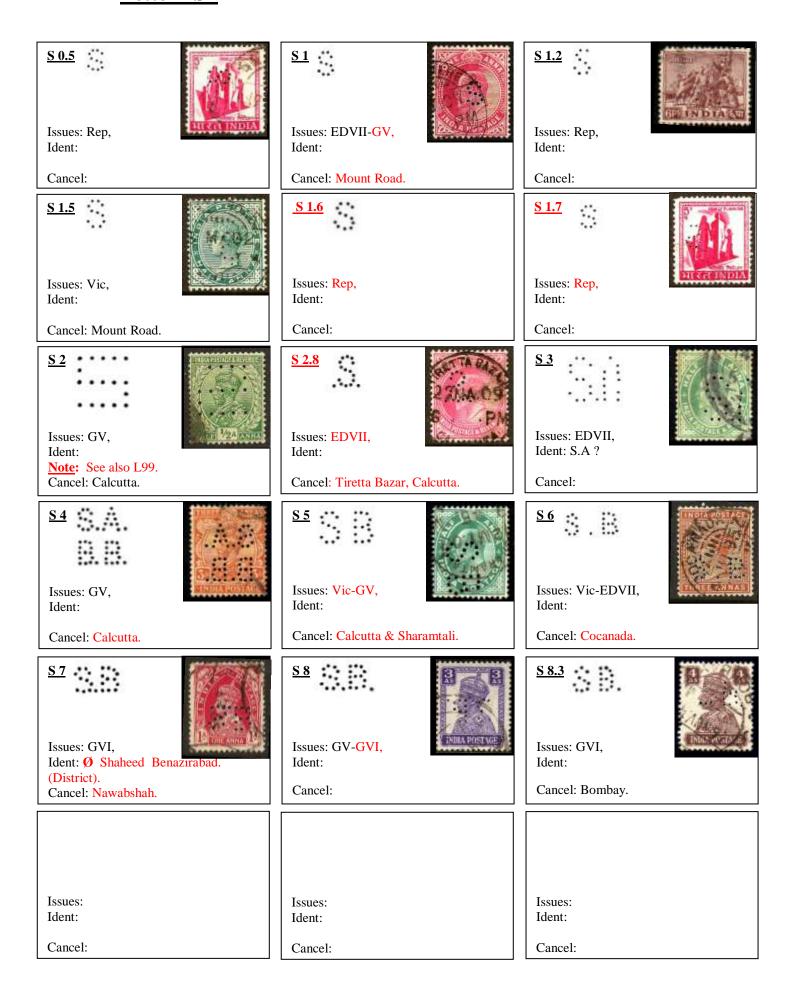
Issues: Ident: Cancel:	O1 Issues: EDVII, Ident: Cancel:	Issues: Ident: Cancel:
Cancel:	Cancel:	Cancel:
Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
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Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

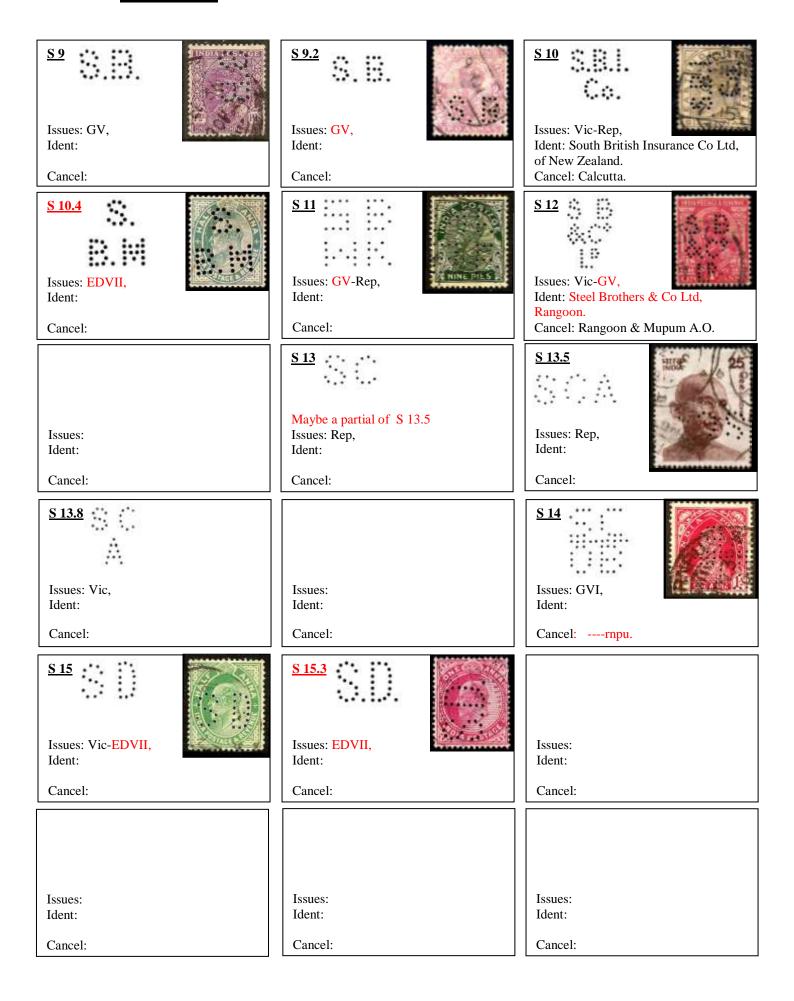


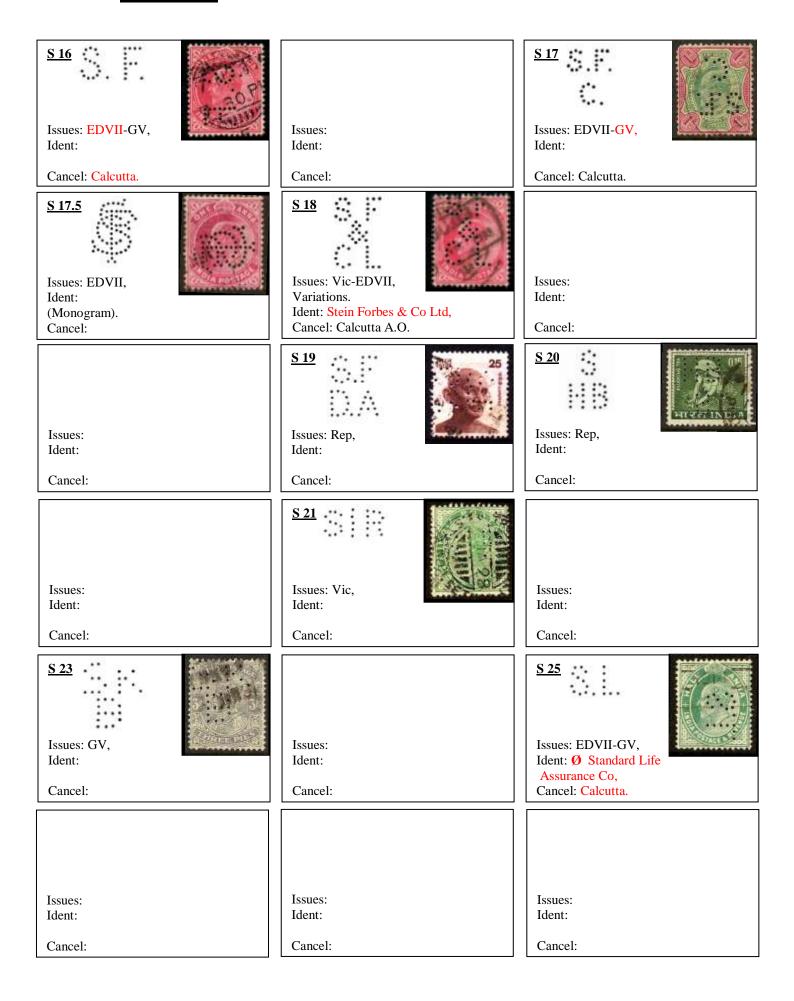


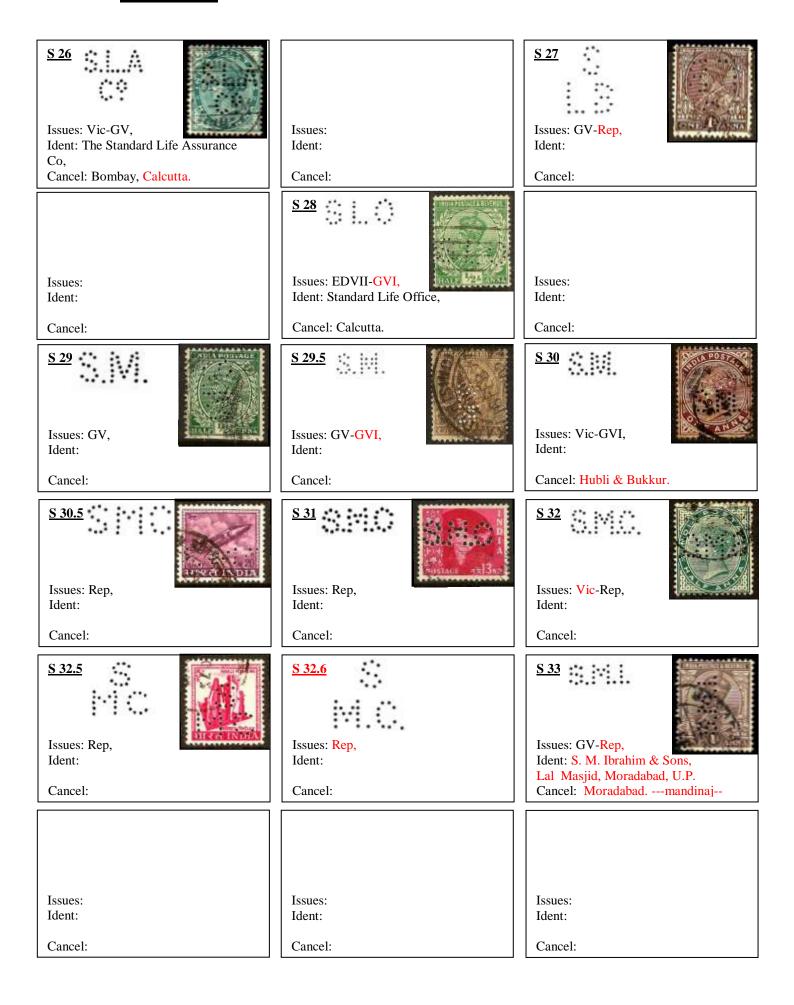












S 33 GV S. M. Ibrahim & Sons, Lal Masjid, Moradabad, U.P.



S 46 GV Shaw Wallace & Co, 21-6-1935.



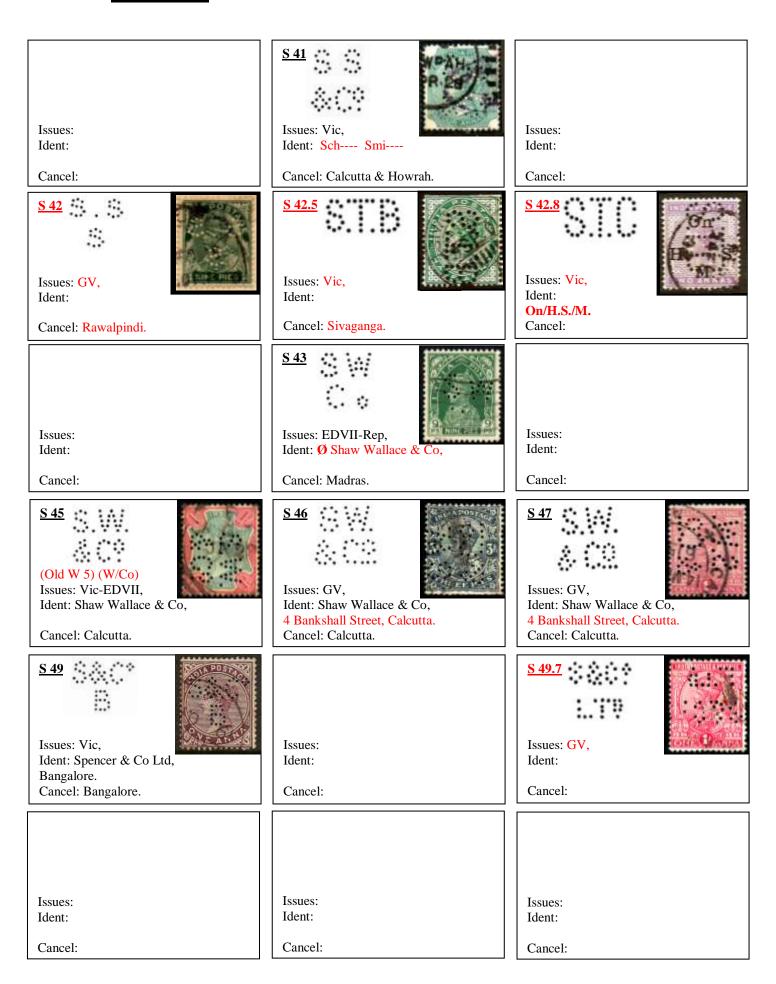
<u>S 34</u> GVI Stoomvaart Maatschappij (Netherlands). Calcutta. (Netherlands Shipping Line).



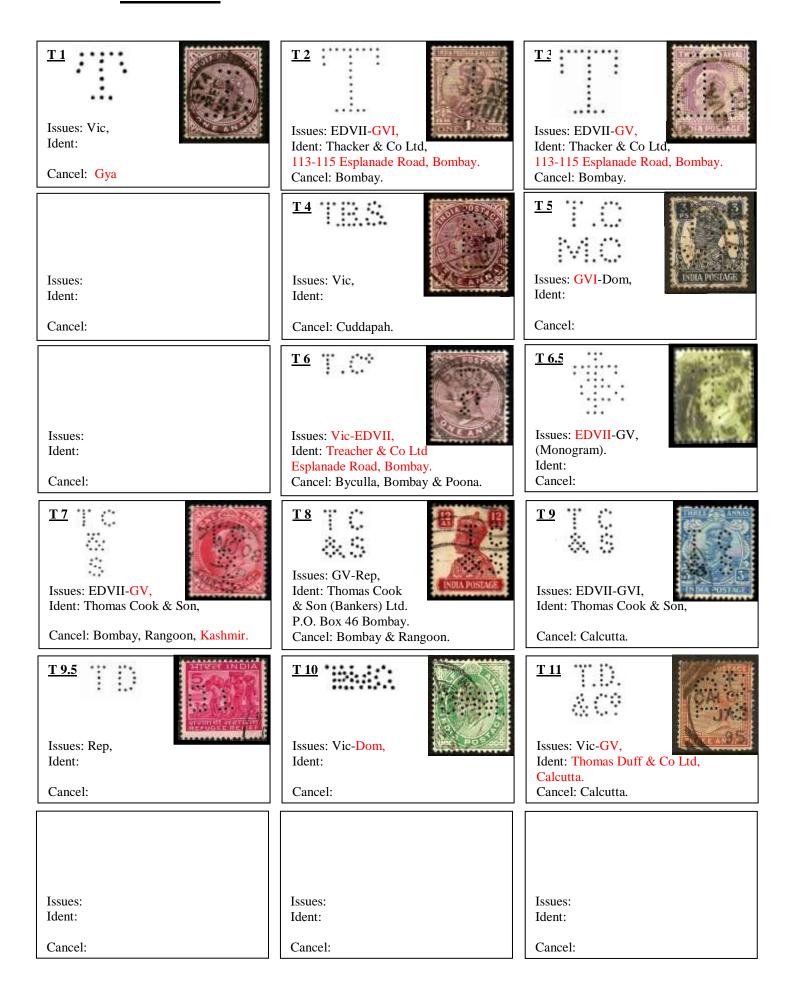
S 40 GV Devakottai, User unknown.







Issues: Vic-GV, Ident: Spencer & Co Ltd, Madras. Cancel: Spencer's Buildings, Madras.	Issues: Vic-GV, Ident: Spencer & Co Ltd, Ootacamund. Cancel: Ootacamund.	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:



<u>**T 8**</u> GVI Thomas Cook & Son (Bankers) Ltd, Bombay. 2-11-1943.

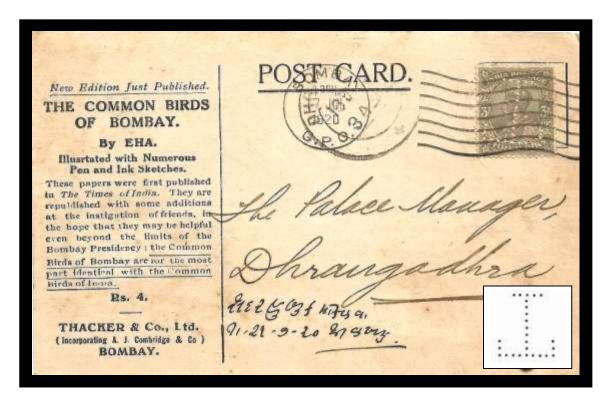


Perfin inverted

T 23 Rep Tirunelveli Municipal Council, 23-8-1957.



<u>**T 2**</u> GV Thacker & Co Ltd, Bombay.



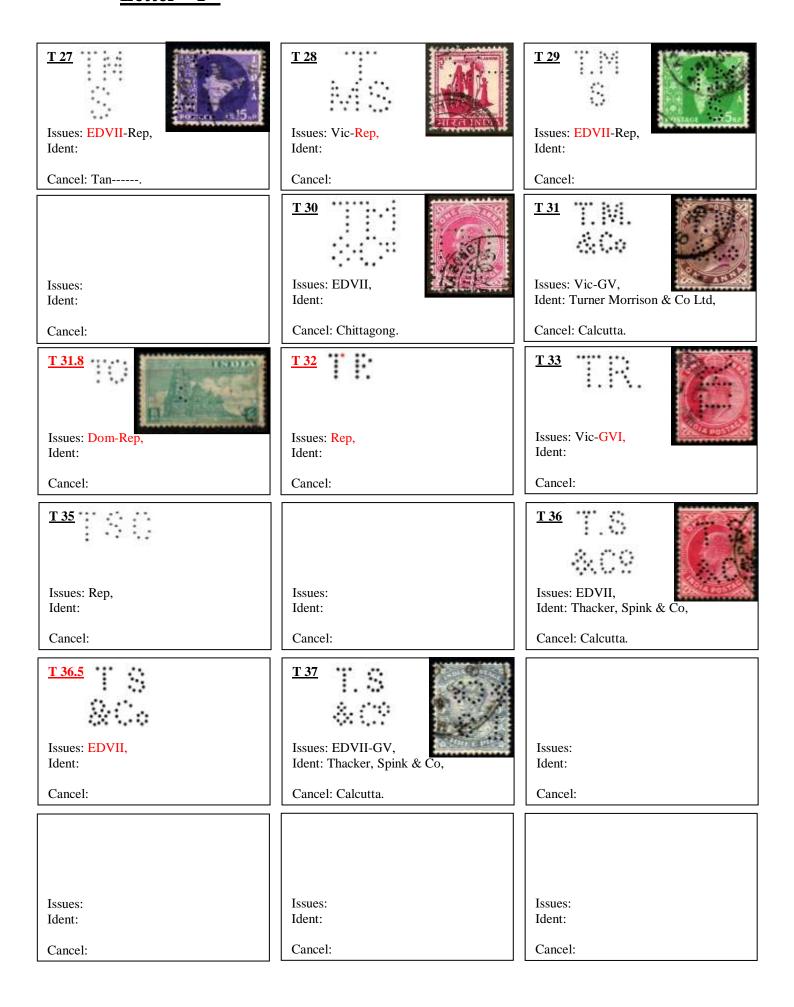
Perfin inverted

<u>**T 6**</u> Vic Treacher & Co Ltd, Byculla.

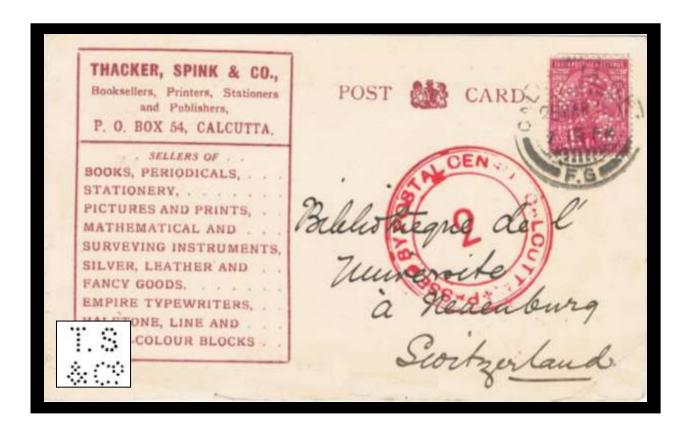


Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: GV, Ident: Cancel: Calcutta.	Issues: Vic-GV, Ident: T.E.Thomson & Co Ltd, (Engineers). Cancel: Calcutta.	Issues: GV, Ident: Cancel:
Issues: GV, Ident: Cancel: Bombay.	Issues: Vic-GV, Ident: Ø Tata Industrial Bank Ltd, Cancel: Calcutta, Rangoon.	Issues: Ident: Cancel:
Issues: Vic, Ident: Cancel:	Issues: GV, Ident:	T 16 Issues: EDVII, Ident: Cancel:
Issues: Ident: Cancel:	Issues: GV, Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:



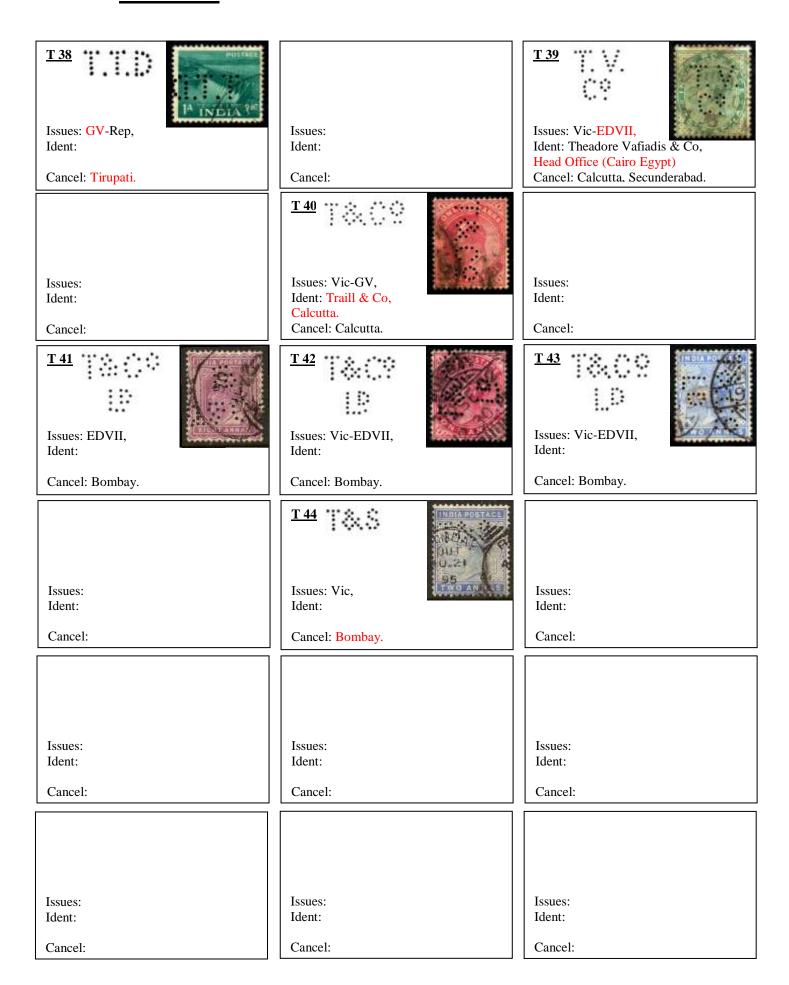


<u>**T 37**</u> GV Thacker, Spink & Co, Calcutta. 25-3-1915.

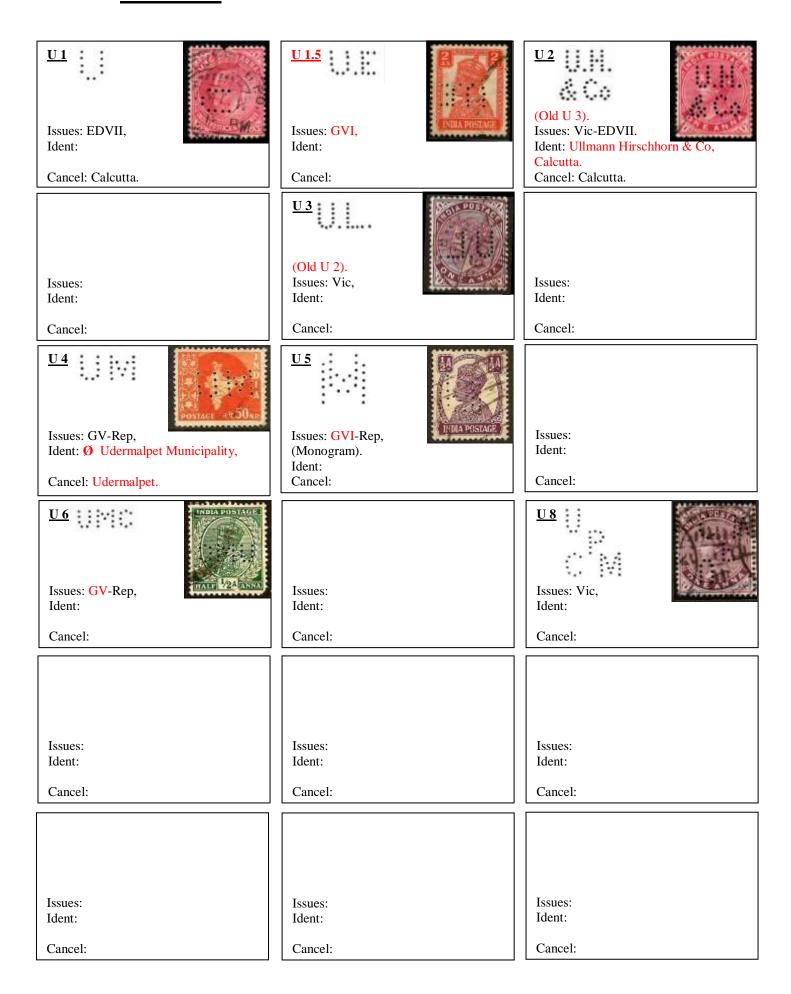


<u>U 2</u> Vic Ullmann Hirschhorn & Co, Calcutta. 18-12-1902.



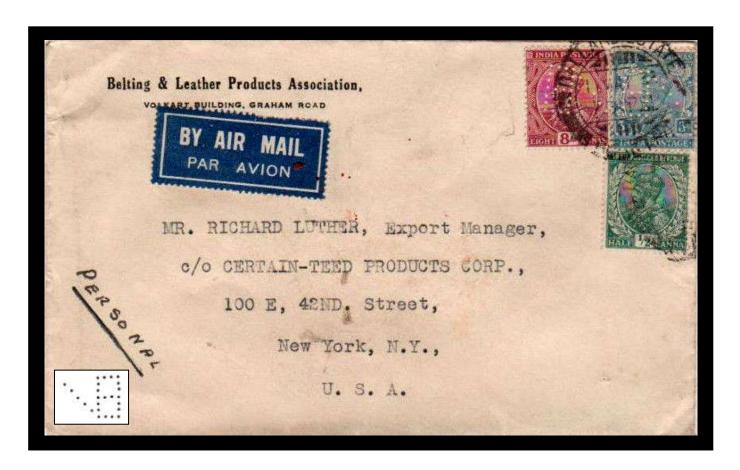


Letter "U"



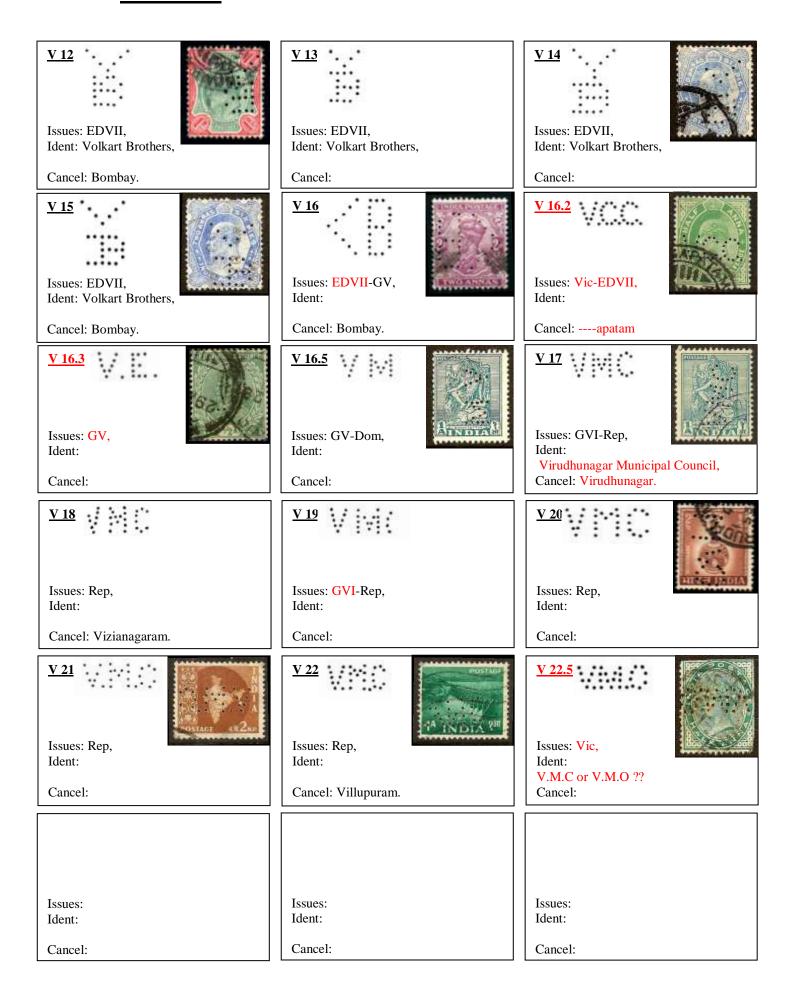


V 6 GV Volkart Brothers, Ballard Estate, Bombay,



<u>V 2</u> GV Volkart Brothers, Karachi, Pakistan.

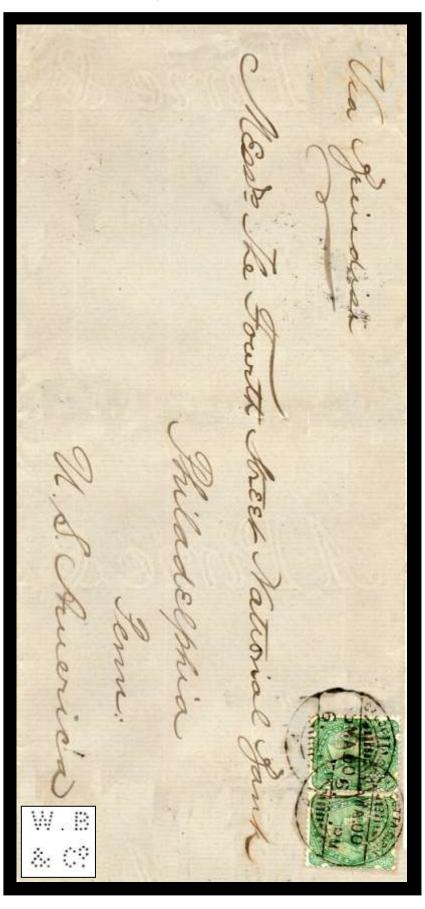






Issues: Vic, Ident:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Cancel: Cawnpore.	Cancel:	
Issues: Vic, Ident: Cancel: Mount Road,	Issues: Ident: Cancel:	V 35 Issues: EDVII-GV, Ident: Cancel: Vizianagaram.
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
]	
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
		L

<u>W 2</u> Vic Whitney Brothers & Co, Calcutta.



Letter "W"



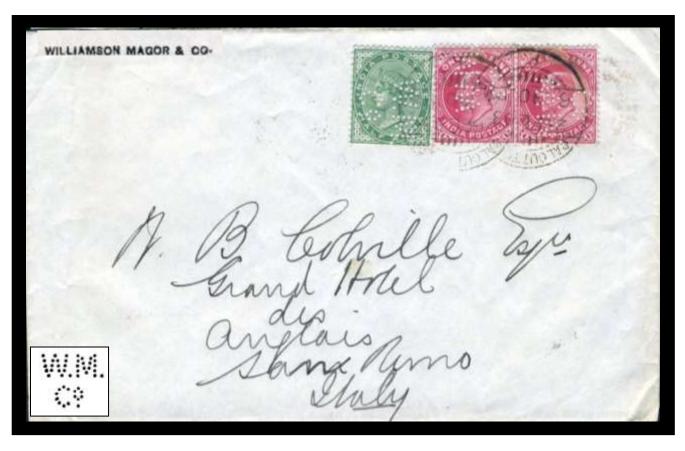
Letter "W"



Letter "W"



W 16 Vic Williamson Magor & Co, Calcutta. 26-2-1903.



<u>W 20</u> EDVII Wilson & Co, Madras. 14-12-1911.



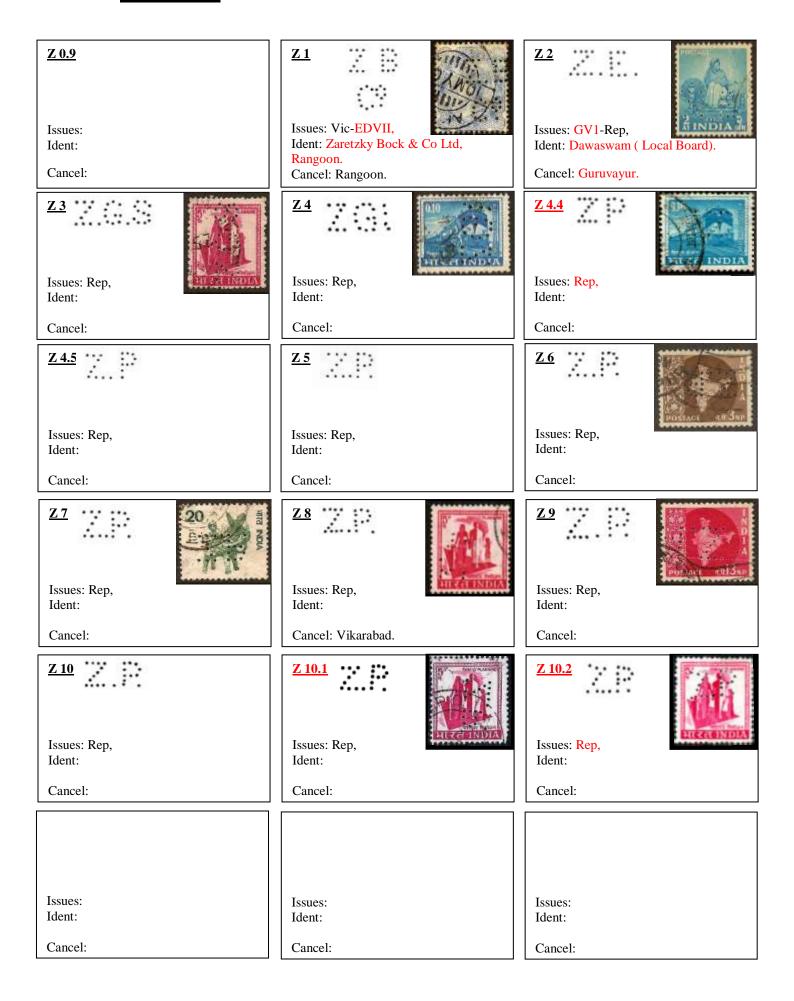
Letter "X"

_		T
Issues: Ident:	Issues: Ident:	Issues: Ident:
ident.	ident.	ident.
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
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Cancer.	Cancer.	Cancer.
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Cancel:	Cancel:	Cancel:
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1	1	Torrison
Issues: Ident:	Issues: Ident:	Issues: Ident:
ruent.	Tacill.	Tacill.
Cancel:	Cancel:	Cancel:

Letter "Y"

Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
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Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

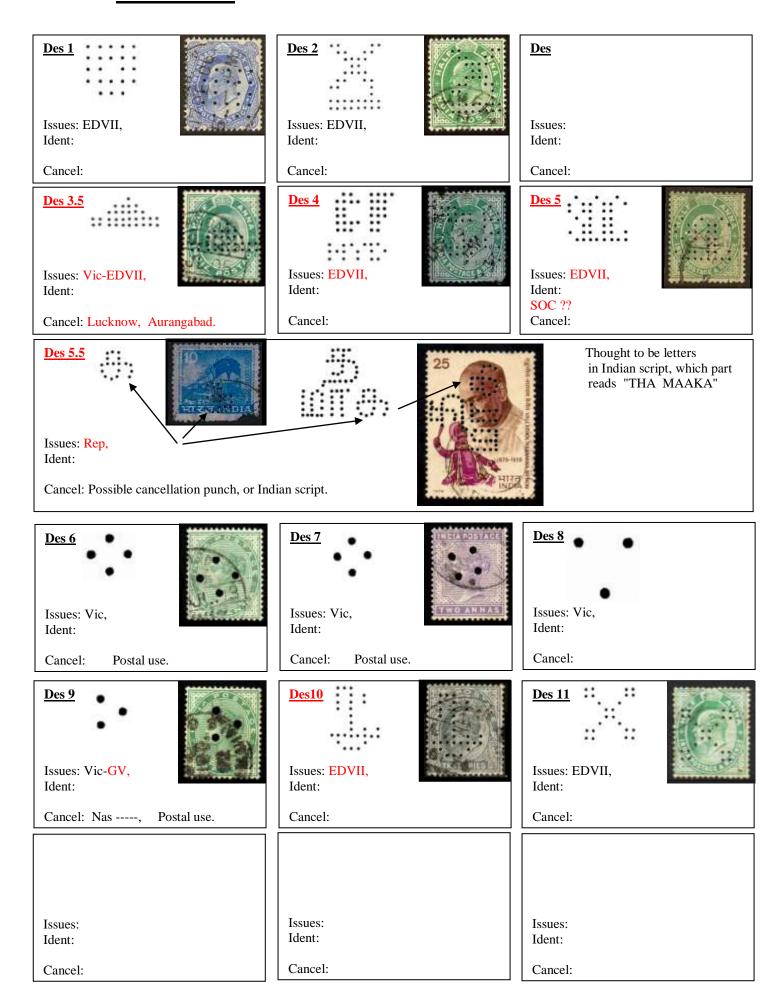
Letter "Z"



Letter "Z"

Z 11	Issues:	Z 20
Issues: Rep, Ident:	Ident:	Issues: Rep, Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Z 23 Issues: Rep,
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Note: - Could be SZP		<u>Z 26</u>
Issues: Rep, Ident:	Issues: Ident:	Issues: Rep, Ident: Zilla Parishad Secondary School
Cancel:	Cancel:	(On cover with P R <u>P 32</u> Cancel: Thatikonda Waransal.
	<u>Z 28</u>	
Issues: Ident:	Issues: GV, Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

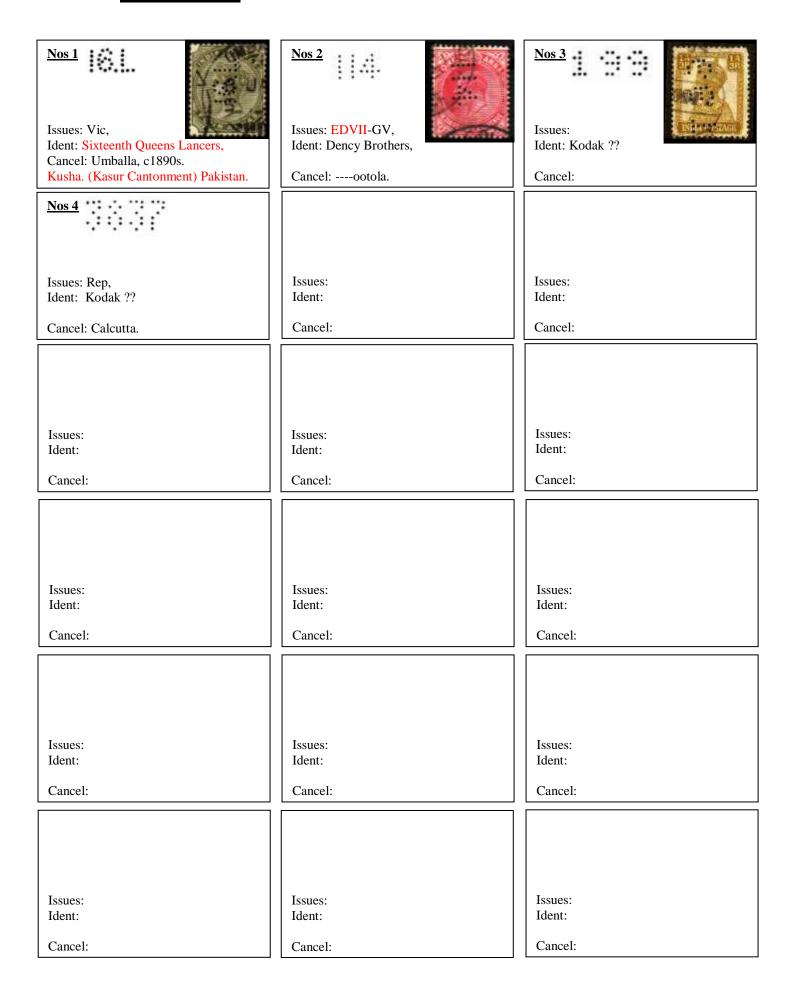
Letter "Des"



Letter "Des"

<u>Des 12</u> ##		
	多	
	图 要测量作量	
Issues: EDVII,		Issues:
Ident: Note: - Die is also noted on Official stamp	os from El Salvador!!	Ident:
Cancel: Allahabad,		Cancel:
<u>Des 13</u>		
(Not a miss perf)		
Issues: EDVII,	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Local	T	T
Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:
Curicei.		Cuiioti.

Letter "Nos"



Nos 1

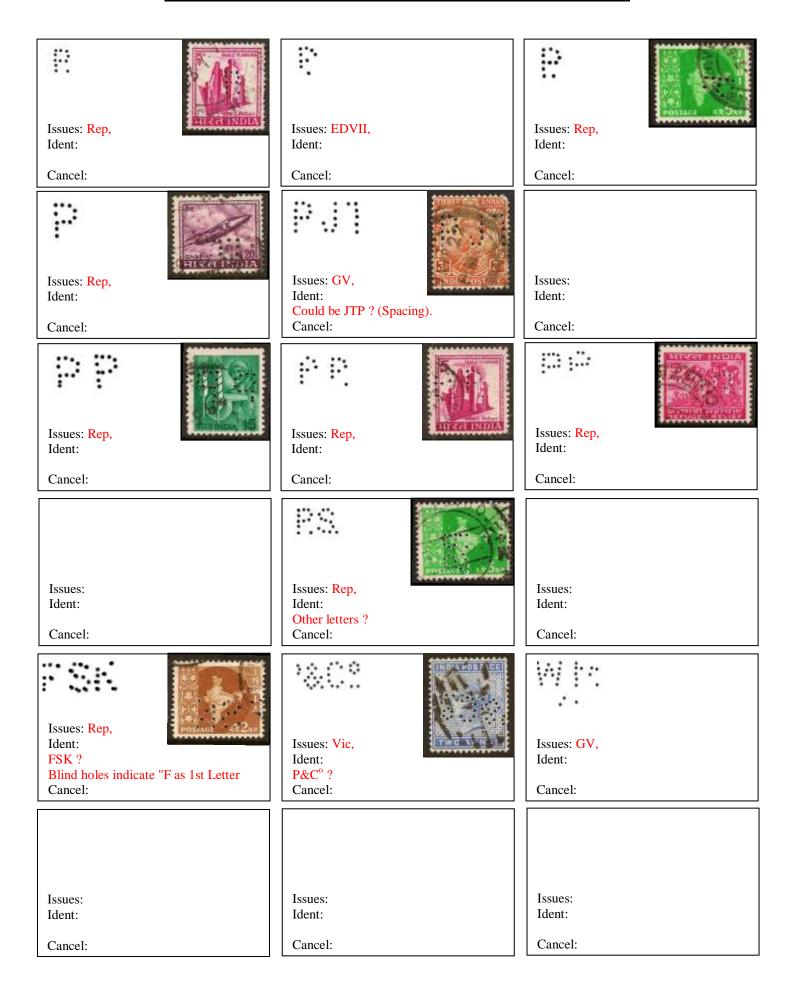
Vic Cover from the 16th Lancers in India, sent to Dublin Ireland. Dated 30-4-1895.



Reverse side of cover

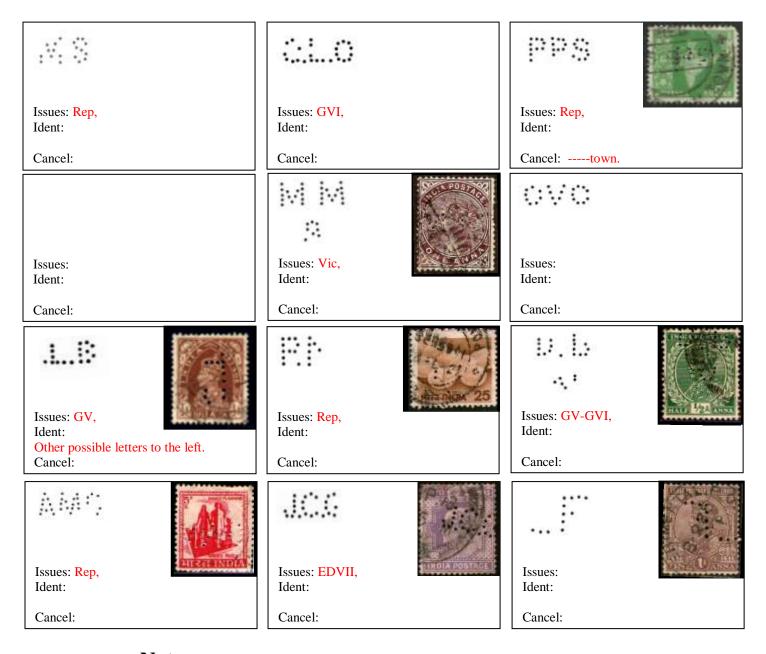








Issues: Rep, Ident:	Issues: Vic, Ident:	Issues: Ident:
Cancel:	Cancel: Calcutta.	Cancel:
Cancer:	Cancer: Calcutta.	Cancer:
Issues: Rep, Ident:	Issues: Ident:	Issues: Vic, Ident:
Cancel:	Cancel:	Cancel:
Note: Position unsure, Issues: Rep, Ident: Image taken from 3 seperate	Issues: Ident:	Issues: Ident:
stamps.		
Cancel:	Cancel:	Cancel:
Issues: Ident: Cancel:	Issues: Ident: Cancel:	Issues: Ident: Cancel:
	DATE PERFIN	8.29.91
Issues: Ident: Cancel:	Issues: Rep, Ident: Cancel: Perfin through stamps on an Airm	ail letter.
Cancor.		
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:



Note:- Size and pin similarities have been noted on the following 8 dies, Suggesting a 25 pin block die, with removable pins, more information is required.

<u>B 4</u>	<u>E 1</u>	<u>H 2.4</u>	<u>H 6.3</u>
<u>L 99</u>	<u>O 17</u>	<u>S 2</u>	Des 1
<u>L 99</u>	<u>O 17</u>	<u>S 2</u>	<u>Des 1</u>
<u>L 99</u>		<u>S2</u>	<u>Des 1</u>
<u>L 99</u>		<u>s2</u>	<u>Des 1</u>
<u>L 99</u>	<u>0 17</u>	<u>s2</u>] <u>A</u>	<u>Des 1</u>

LIST OF PERFINS KNOWN ON THE EARLY ISSUES OF THE CROWN COLONY ADMINISTERED IN TRUST BY THE HONOURABLE EAST INDIA COMPANY

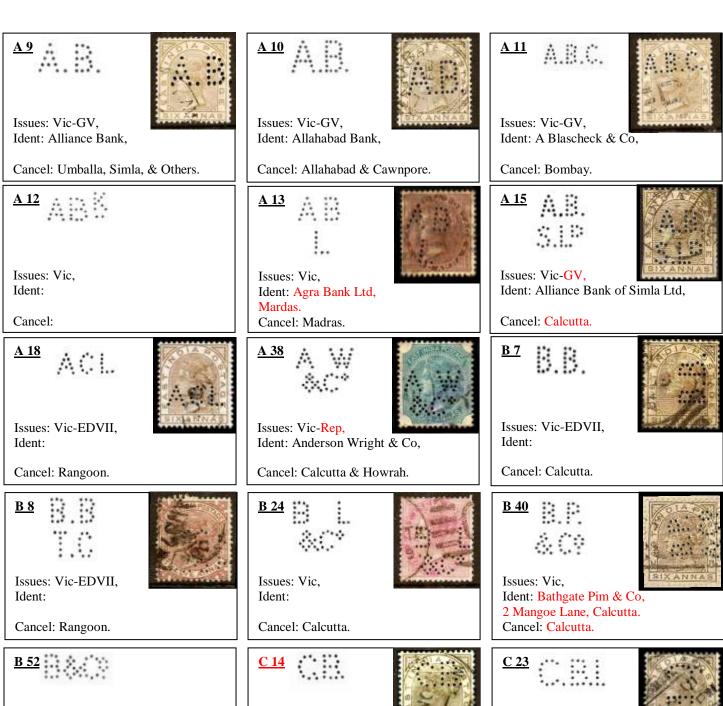
Cat No	<u>Perfin</u>	Earliest Date Documented	Stamp Issue
A 9	A.B.		1876
A10	A.B.	1897	1876
A 11	A.B.C.		1876
A 12	AB <u>k</u>	1893	1876
A 13	AB/L	1899	1865-1876
A 15	$A.B./S.L^{D}$		1876
A 18	ACL		1876
A 38	AW/&C°		1865-1876
В 7	B.B.		1876
B 8	B.B/T.C		1876
B 24	BL/&C°		1865-1867
B 40	B.P./&C°		1876
B 52	B&C°	1899	1876
C 14	C.B.		1876
C 23	C.B.I.	1896	1876
D 2	D/AB		1876
E 6	E.D.S.		1876
E 7	EDS&C	1898	1876
E 15	E.J.S		1876
E 22	E.S/C	1895	1876
E 25a	E&O	1889	1865- <mark>1876</mark>
E 25b	E&O	1889	1865- <mark>1876</mark>
F 12	FM/&C°		1876
F 15	F.S/&C°		1865-1867
F 16	FWH/&C°	1883	1865- <mark>1876</mark>
Earliest R	ecorded date o	f : - Calcutta 24-4-1883.	
G 7	G.C&C°/B.		1876
G 12	GG/&C°		1876
G 26	GW/&C°		1876
G 29	G&C°		1865-1867
H 6.5	HH(H?)	(Old H 3)	1865-1867
H 10	H.M/&C°		1876
H 14	HSB		1865-1876
H 20	H/SS		1876
I 2	$I.E./L^{D}$		1876

K 9	KL/FB		1866
K 30	K&C°		1876
K 31	K&C°/L		1876
L 33.5 L 34 L 45M L 97	L.F/NA LFS L.F.S L·M·C	1893 1884	1865-1867 1865-1867 1865-1876 1865-1867
M 22 M 23 M 25 M 115.5	MB/C°L ^D MBI M.B.I. (MU)RRAY & C	1896 CO/ LUCKNOW 188	1876 1876 1876 4 1865-1867
N 7	N.B.I.	1895	1876
N 31	N.Y.L./I.C.		1876
P 1.9	PB/L		1865-1867
P 2	P.BRS.		1876
R 3	RB	1893	1876
S 10	S.B.I./C°		1876
S 12	SB/&C°/L ^D		1876
S 41	SS/&C°		1865-1867
S 45	S.W./&C°		1876
U 2	U.H./&Co	(Old U 3)	1876
V 27	VOC°		1876
W 3	W.B/&C°		1876
W 11.8	W.L/C		1865-1867

EAST INDIA PERFIN POST CARDS

NOTE: - Refer to Postal Stationery for Images, page 169.

B 36	B.N.R.	Vic ¼ Anna mint Card perfin through the Ca	ard.
L 22.5	LF.B.	Vic ¼ Anna Card perfin through the Card.	Dated 1898.
L 38	LFS	Vic ¹ / ₄ Anna Card perfin through the Card.	Dated 1899.
L 45M	L.F.S	Vic ¼ Anna Card perfin through the Card.	Dated 1893.
S 39.5	S.P.R.	Vic ¹ / ₄ Anna mint Card perfin through the Card.	
(PATIALA STATE Overprint).			



Issues: Vic, Ident:

Cancel: Madras.

Cancel:

Issues: Ident: Cancel: Calcutta.

D 2

Issues: Vic-GV,
Ident: Deutsch-Asiatische Bank

Issues: Vic-EDVII,

Ident:

Issues: Vic-GV,
Ident: Deutsch-Asiatische Bank,
Cancel: Calcutta.

Cancel: Rangoon & Calcutta.

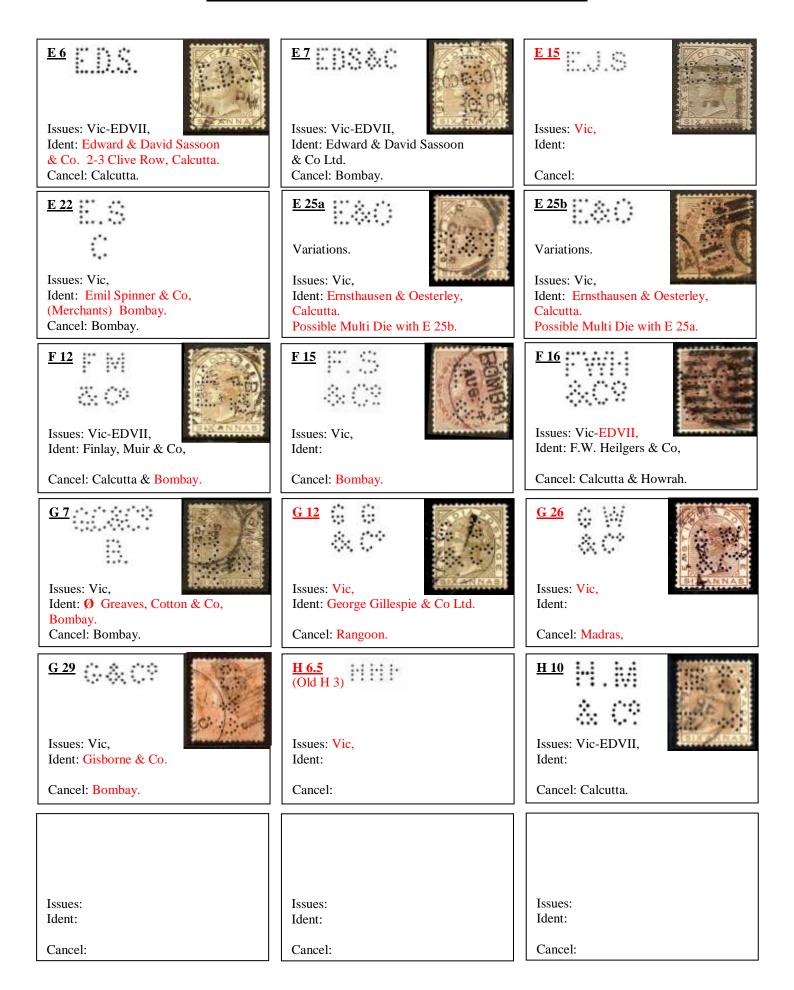
Issues:

Issues: Vic-GV,

Australia & China,

Issues:
Ident:
Cancel:

Ident: The Chartered Bank of India



E 25a & 25b Vic Ernsthauser & Oesterley, Calcutta. 1889.

Information & scans kindly provided by D Lindenberger www.auktionen-gaertner.de

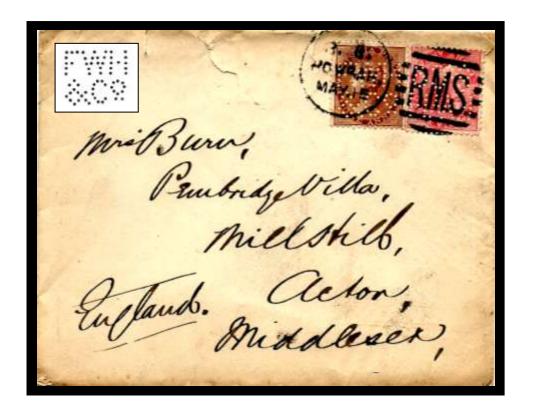


Note: - Only "Ernsthauser & Co" Embossed on back of cover.



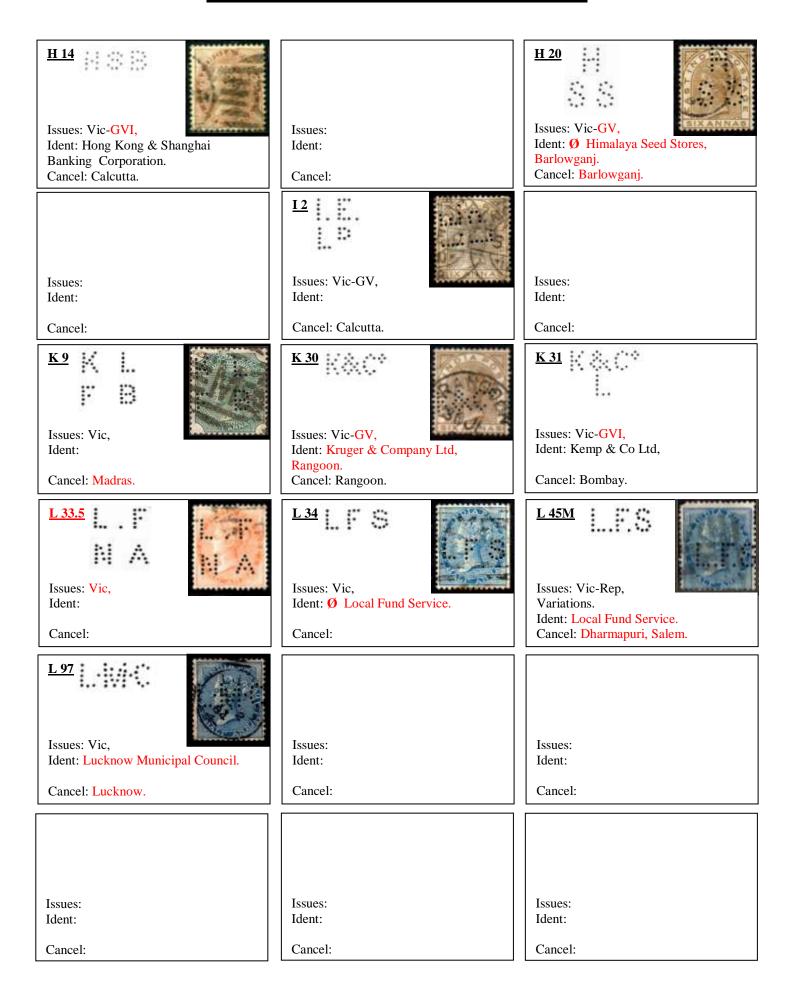
F 16 Two Queen Victoria covers, (1) Calcutta to London. Date of:- 15-5-1883. (2) Howrah to same address in London. Date of:- 11-8-1883.

User: - F W Heilgers & Co, Calcutta & Howrah.





Note: - East India perfins on cover are very rare.

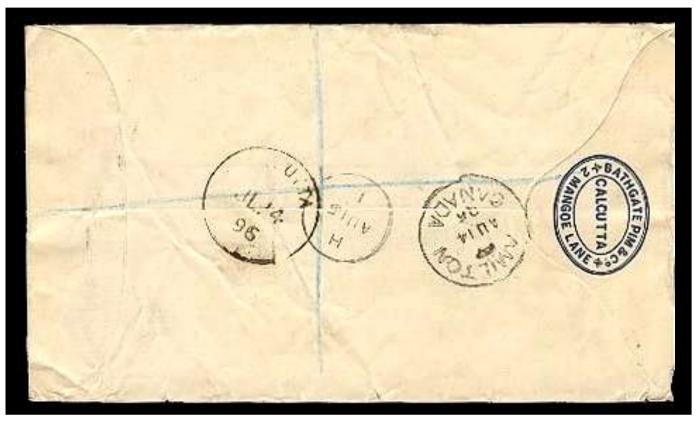




Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
	<u>U 2</u> (Old U 3)	
Issues:	Issues: Vic,	Issues:
Ident:	Ident: Ullmann Hirschhorn & Co, Calcutta.	Ident:
Cancel:	Cancel: Calcutta.	Cancel:
<u>V 27</u>		
100		
dil\4.		
Issues: Vic, Ident: Vacuum Oil Co,	Issues: Ident:	Issues: Ident:
Cancel: Calcutta & Bombay.	Cancel:	Cancel:
	<u>W 3</u>	<u>W 11.8</u>
	25.1.7	236
	49.50X	
Issues:	Issues: Vic-EDVII,	Issues: Vic,
Ident:	Ident:	Ident:
Cancel:	Cancel: Mount Road,	Cancel: Calcutta.
	_	
Issues: Ident:	Issues: Ident:	Issues: Ident:
Cancel:	Cancel:	Cancel:
Issues:	Issues:	Issues:
Ident:	Ident:	Ident:
Cancel:	Cancel:	Cancel:

<u>B 40</u> Vic Bathgate Pim & Co, Calcutta. 14-7-1896.





THE PERFIN POSTAL STATIONERY OF

INDIA



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Updated 2025 By Jeff Turnbull.

B 36

BMR

Issues: Vic, ¼ Anna Brown East India Post Card,

Ident: Bengal Nagpur Railway.

Cancel: Mint.

Date:

Image reduced in size.



<u>B 53</u>



Issues: EDVII 1/4 Anna Brown India

Post Card,

Ident: Ø Brown & Co,

Cancel: Calcutta to Dacca.

Date: 5-6-1905.

Image reduced in size.



Issues:
Ident:
Cancel:
Date:



<u>C 36</u>



Issues: Vic, ½ Anna Green Round Embossed Envelope.

Ident: Ø Conservation & Forestry Protection .

Cancel: Secunderabad.

Date: 2-2-1899.



C 36



Issues: Vic, ½ Anna Green Round Embossed Envelope.

Ident: Ø Conservation & Forestry Protection .

Cancel: Secunderabad.

Date: 5-5-1896.



D 29.5



Issues: Rep, 13 NP Design Red. Embossed Postal Envelope.

Ident: Devakottar Municipal Council.

Cancel: Devakottar.

Despatching Clark, Devakottar Municipality.



D 29.5



Issues: GVI 1½ Annas Brown Embossed Postal Envelope.

Ident: Devakottar Municipal Council.

Cancel: Devakottar., 15-2-1948.

Municipal Offices Devakottar.



E 12

EJR

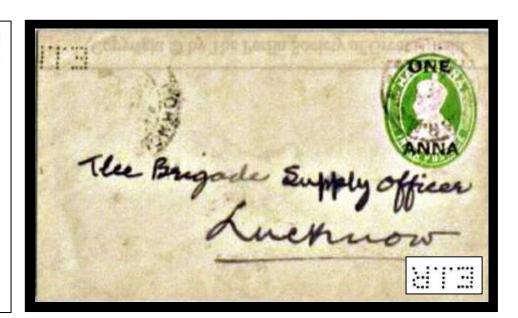
Issues: GV, One Anna on ½ Anna Green overprinted Oval Embossed Postal Envelope.

Ident: East India Railway,

Cancel:

Perfin Inverted & misplaced on the cover.

Image reduced in size.



<u>H 5</u>



Issues: GVI, ½ Anna Purple Printed Postcard, + 3Ps Perfin stamp.

Ident: Harbour Engineering Services, Willingdon Island, Cochin.

Cancel: Willingdon Island, 7-9-1951.

Image reduced in size. Courtesy of George Varghese.





Issues: GVI 9 Pies Green

Printed Postcard.

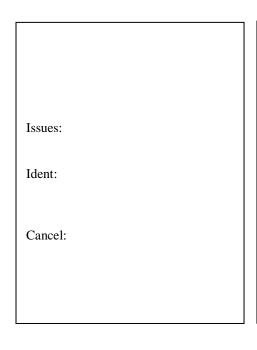
Ident: Jhang Local Fund. District Board Offices Jhang.

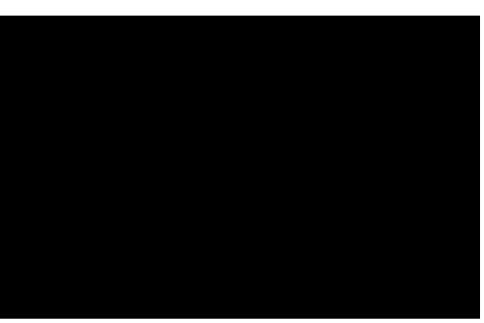
Cancel: Jhang, Dated 15-8-1944.

Image reduced in size.

Image curtesey of Ahmad Bhatti.







<u>K 3</u>



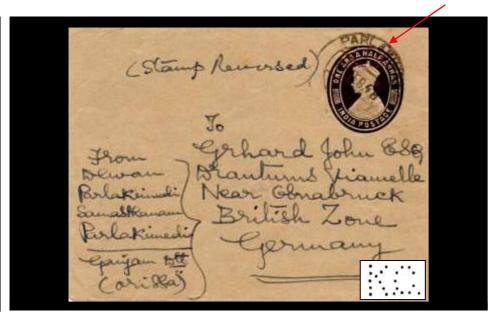
Issues: GVI,1½ Anna Black Oval Embossed Postal Envelope.

Ident: Ø Krushna Chandra,

Cancel: Parlakimedi.

This ID: - Is Strongly Suspected as Being that of <u>Krushna Chandra</u> Gajapati Narayan Deo, The Maharaja of Paralakhemundi. Dated 10-2-1948.

Image reduced in size.



<u>L 18</u>



Issues: Rep, 25Np Design Purple Embossed Postal Envelope

Ident: Local Fund?

Cancel:

Dated 8-11-1977.

Image reduced in size.





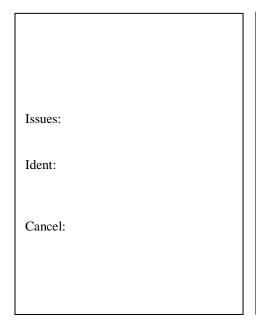
Issues: Vic, ¼ Anna Brown East India Post Card,

Ident: Ø Local Fund Board.

Cancel: Sriperumbudur, Dated 25-12-1898.

Image curtesey of Sukhani stamps. Image reduced in size.







<u>L 31</u>



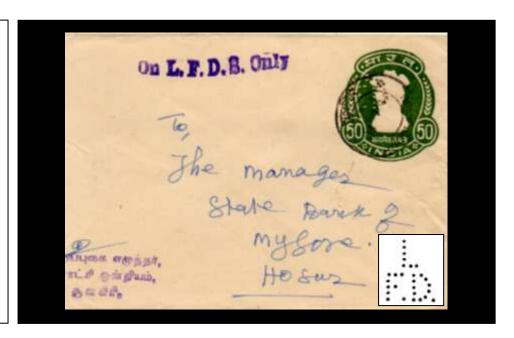
Issues: Rep, 50 NP Design Green Embossed Postal Envelope.

Ident: **Ø** Local Fund District.

Cancel:

Dated 17-7-1989. (Latest known date for a perfin)

Image reduced in size.



L 33M



(Multi die)

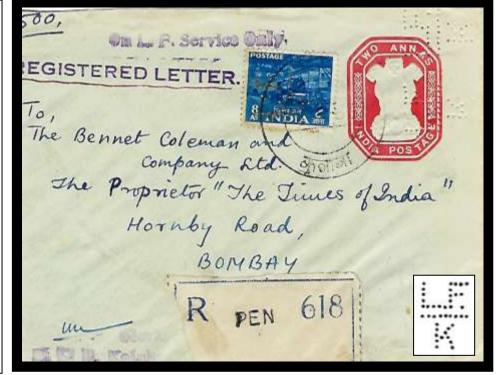
Issues: Rep, 2 Annas Design Red. Embossed Postal Envelope.

(ON L. F. Service only).

Ident: Ø Local Fund Kolaha.

Cancel:

Dated 14-5-1956.



L 36.5

LFS

Issues: GV 1/2 Anna Green Post Cards.

Ident: Local Fund Service,

Cachet: District Officer Malabar.

Cancel: Irukkur, Malabar.

Dated 31-7-1931, 14-3-1940.

Image reduced in size.



L36.5



Issues: EDVII, ¼ Anna Brown East

India Post Card,

Ident: Local Fund Service.
Tellicherry Taluk Board Office.

Cancel: Tellicherry

Dated 16-11-1903.

Image reduced in size.



Issues:

Ident: Local

Cancel:



Issues:

Ident:

Cachet:

Cancel:



L 38



Issues: Vic, ¼ Anna Brown East India Post Card.

Ident: Local Fund Service.

Cancel: Mayavaram.

Dated 19-5-1899.

Image reduced in size.



L 45M



Issues: Vic, & EDVII, Rep,
¹/₄ Anna Brown East India Printed
Postal Cards,

(Multi die)

Ident: Palghat Taluk Board, Local Fund Service.

Cancel: Palghat, & Codacal,

Dated 23-1-1893,

Image reduced in size.



L 45M

LES

Issues: Vic, & EDVII, Rep, EDVII ¼ Anna Brown India Post Card,

GV ¼ Anna Grey Post Card, GV ½ Anna Green Post Cards. (3)

(Multi die)

Ident: Palghat Taluk Board, Local Fund Service.

Cancel: Palghat, & Codacal, Pertalwan Olavakkot, & Coduvayor.

Dates: 16-11-1911, 3-3-1921, 12-8-1930, 3-4-1931, 27-2-1931.

Image reduced in size.



<u>L 45M</u>

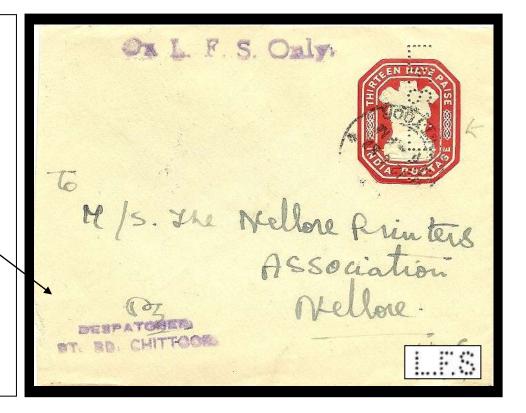
L.F.S

(Multi die)

Issues: Rep, 13 NP Design Red. Embossed Postal Envelope.

Ident: Ø Local Fund Services,

Cancel: Despatching Clark, Chittoor.



<u>L 52</u>



Issues: GV, 9p Green Post Card.

Ident: Ø Local Fund Services,

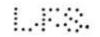
Cancel: Hadagalli.

Dated 16-1-1934.

Image reduced in size.



<u>L 52</u>



Issues: GV 1/2 Anna Green Post Cards,

Ident: Ø Local Fund Services,

Cancel: Manapanai - Margalore.

Dated 1-5-1928, 22-6-1928.

Image reduced in size.



<u>L 60</u>

L.F.S.

Issues: GV, 1/2 Anna Green Post Card.

Ident: Ø Local Fund Services,

Cancel: Repalle - Margalore.

Dated 30-6-1928.

Image reduced in size.



L 63



Issues: Rep, 13 NP Design Red. Embossed Postal Envelope.

Ident: Local Fund Services,

Cachet:

Cancel: Darsi, Guntur.

Dated 24-12-1957.



<u>L 63</u>

Issues: GV, 9 Pies Green Postal Card.

Ident: Local Fund Services,

Cancel: Karura. Dated 31-7-1935.

Image reduced in size.



<u>L 63</u>

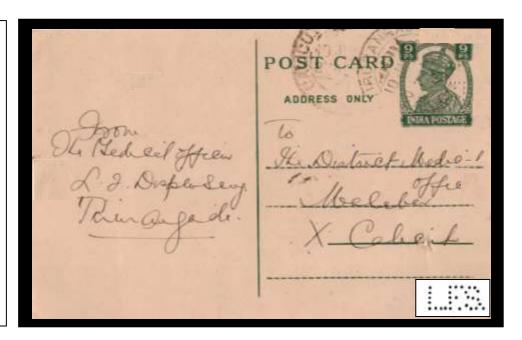


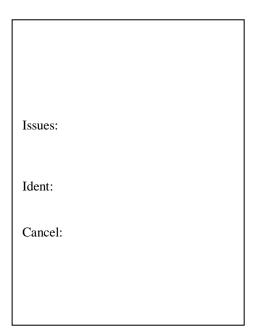
Issues: GVI, 9 Pies Green Postal Card.

Ident: Local Fund Services,

Cancel: Tirurangadi to Calicut.

Dated 10-1-1946.







<u>L 70</u>



Issues: GV, ¼ Anna Grey Printed Postal Card. + 3p stamp.

Ident: Ø Local Fund Services,

Cancel: Duggirala - Margalore.

Dated 4-9-1925.



<u>L 76</u>



Issues: GV, 1/2 Anna Green Postal

Card.

Ident: Local Fund Services,

Cancel: Vittal - Margalore.

Dated 9-9-1930.

Image reduced in size.



L 88



Issues: Rep 15 P Post Card.

Ident: Ø Local Library Authority.

Cancel:

Dated 22-2-1988.



<u>M 1</u>

M.

Issues: Vic, ½ Anna Green Round Embossed Envelope.

zmeessed zm.erepe.

Ident: Ø Manton & Co (Gun Makers).

Cancel: Calcutta G.P.O.

Dated 18-9-1899.



<u>M 1</u>

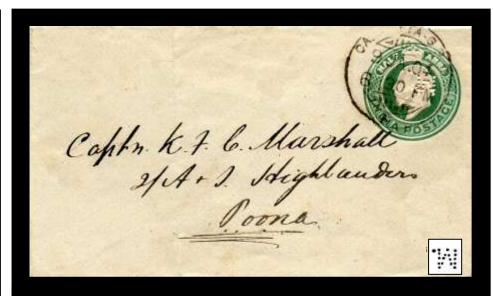


Issues: EDVII, ½ Anna Green Round Embossed Envelope.

Ident: Ø Manton & Co (Gun Makers).

Cancel: Calcutta G.P.O.

Perfin Inverted. Dated 9-1-1904.



<u>M 9</u>



Issues: EDVII, ½ Anna Green Round Embossed Envelope.

Ident: Manton & Co (Gun Makers).

Cancel: Calcutta G.P.O.

Dated 17-11-1910, 31-1-1912.



<u>M 86</u>

.....

Issues: Rep 2 Annas Design Red. Embossed Postal Evevelope.

Ident: Municipal Services.

Cancel: Gudur Bazaar, Nellore.

Dated 18-3-1957.



M 86

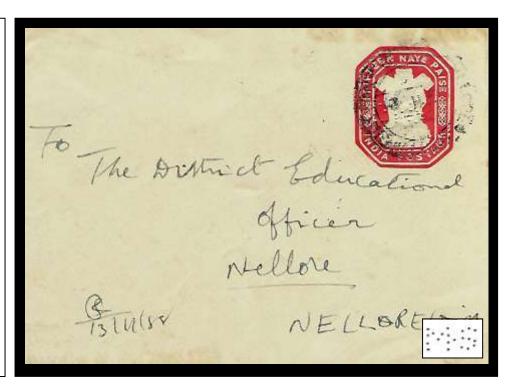


Issues: Rep, 13 NP Design Red. Embossed Postal Envelope. (New Currency April 1957).

Ident: Municipal Services.

Cancel:

Dated 13-11-1958.



Issues:
Ident:
Cancel:



<u>M 71</u>



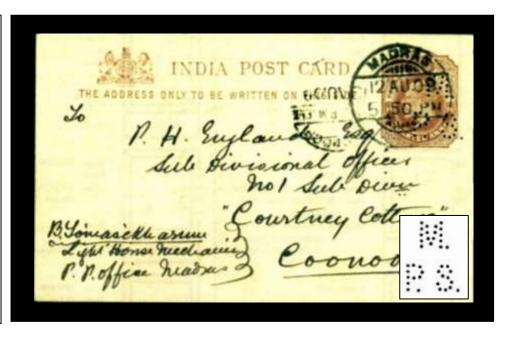
Issues: EDVII, 1/4 Anna Brown

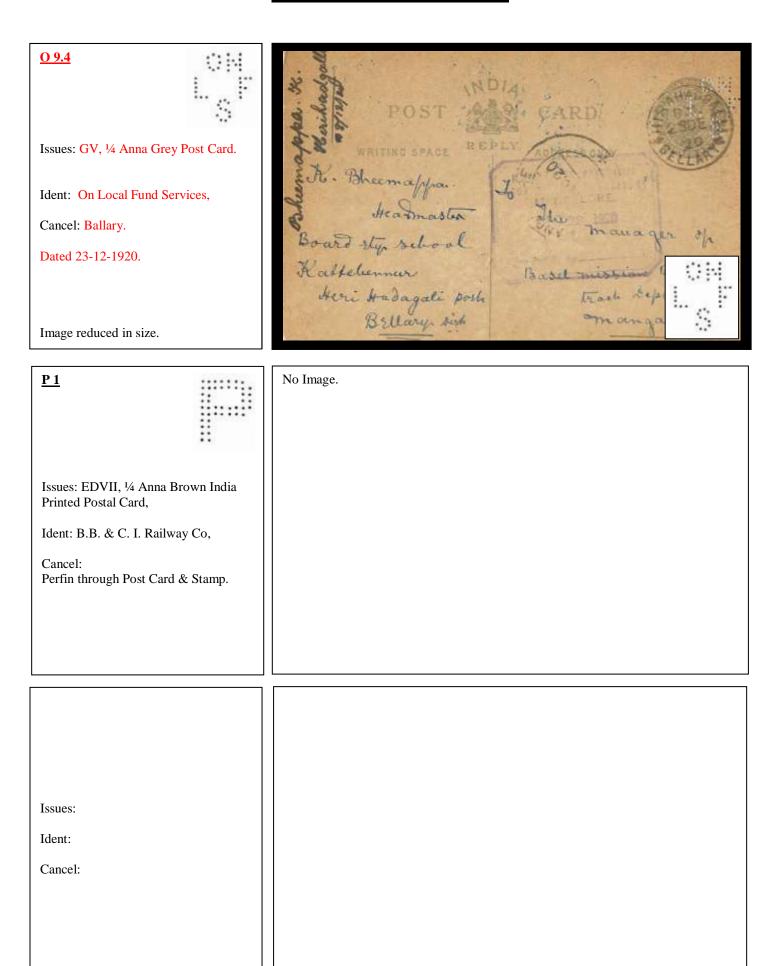
Post Card,

Ident: Madras Port Services,

Cancel: Madras.

Dated 12-8-1909.





<u>P 44</u>



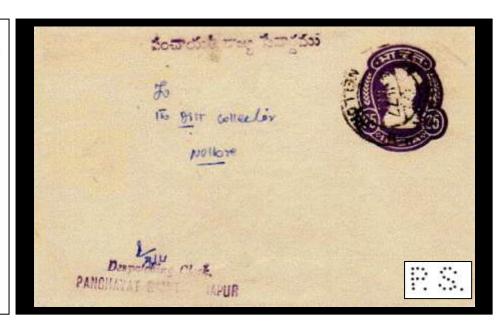
Issues: Rep, 25NP Design Purple Embossed Postal Envelope

Ident: Panchayat Samiti, Japur.

Local District Board. Cancel: Nellore.

Dated 4-2-1977.

Image reduced in size.



R 13



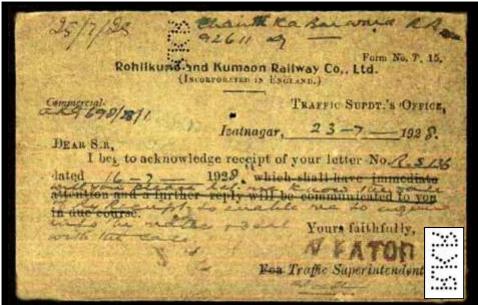
Issues: GV, ¼ Anna up rated Postal Card

Ident: Rohilkuno & Kumaon Railway Co Ltd,

Cancel:

Dated 23-7-1928.

Image reduced in size.



R 13



Issues: GV, Embossed ½ Anna Postal Stationery, up rated with ½ Anna GV stamp

"On RKR Co Service"

Ident: Rohilkuno & Kumaon Railway Co Ltd,

Cancel:

Dated 8-9-1924.



<u>S 5</u>



Issues: Vic,

2 Annas Embossed envelope. (Piece)

Ident:

Cancel: Calcutta G.P.O. 1901.



S 39.5



Issues: Vic, ¼ Anna Brown East India Printed Postal Card,

(With Patiala State Overprint).

Ident: Ø Southern Punjab Railway,

Cancel: Mint.



Issues:		
Ident:		
Cancel:		



<u>V 2</u>

V.B

Issues: Vic, ½ Anna Green

Printed Wrapper.

Ident: Volkart Brothers

Cancel: Karachi City 26-1-1893.



<u>V 17</u>



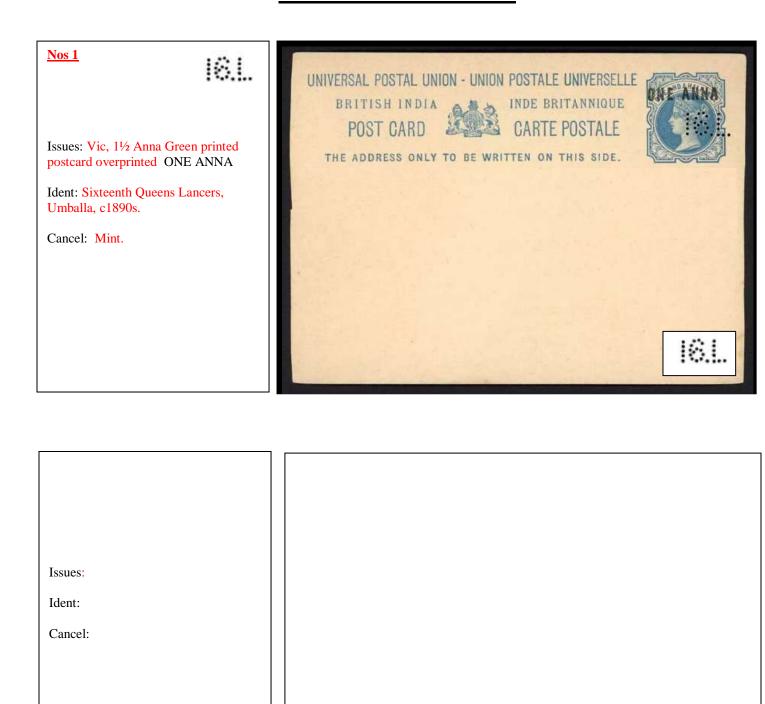
Issues: Rep, Embossed Envelope,

Ident: Virudhunagar Municipal D.C.

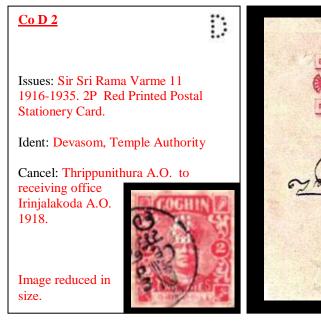
(P.W.D.) Office,

Cancel: Virudhunagar.

No Image.



POSTAL STATIONERY --- COCHIN (Feudatory State)





Issues:	
Ident:	
Cancel:	

1935 Silver Jubilee Perfins of India

For the many collectors of the 1935 Silver Jubilee stamps, I have included below a listing of the current perfin dies to be found on this issue, it is not complete by any means, and if any collectors can provide further information it would be gratefully received,

The list is up to date as of: - July 2024.



Company	Die	Values							
India		½a	9p	1a	11/4	21/2	31/2	8	
Arthur Butler & Co, (Muz) Ltd,	A.B/&Co.			•					
Army & Navy Civil Service Supply Ld, Bombay(A42)	A&N / CSL	•	•	•	•			•	
All India Reporter Ltd, Nagpur (A23)	AIR			•					
All India Reporter Ltd, Nagpur (A25)	A.I.R.			•					
Ahmedabad Municipality, (A27)	A.M.				•				
(A29.8)	A/MC				•				
(B30.5)	BM/C				♦				
Bezwada (B31)	B/MS	•		•					
Army & Navy Co-op Society Ltd, Calcutta (C07)	c/AN/s			•				·	
Chartered Bank of India Australia & China, (C17)	CBI		•	•	•	•	*	•	
Chartered Bank of India Australia & China, (C19)	CBI				•			1	
Chartered Bank of India, Madras (C22)	CB/I	*			•	•	*	•	
The Calcutta Electric Supply Corporation Ltd, (32)	CES				•				
Planters Association of Ceylon, Trichurapolli (C39)	C.L/C.T		•						
Chinglepot, (C41.5)	C M			•	•				
(C45)	C.M			•					
Calcutta, (C48)	CMC				•				
(C49)	CM/C	♦							
Conjeeve, (C50)	C.M.C.				•				
District Board Service, Rejampet (D16)	D.B.S.	♦			•				
Nellore, (D17)	DB/WG				•				
Dhampur Municipality, (27.5)	D.M.				•				
(D30)	DM/C				•				
(D36)	D:S.B/Poona				•				
Erode Municipal Council, (E18)	E/M.C.				•				
(F9)	F/LS				•				
F. Staheli & Co, Calcutta (F14)	FS	•		•					
General Assurance Society Ltd. (G2)	GAS				•				
G Henderson & Co Calcutta (G14)	G.H./Co.	•							
(H1)	H		•						

Hegt & Co, Rangoon (H26)	Н&Со	•			•	•	•	
Harbour Engineering Services (H4)	H.E.S.				•			
Harbour Engineering Services (H5)	H.E.S.				•			
Nachandupath & Negapatam (H11)	H.R/E.B			•	•			
Harperink Smith & Co, (H19.3)	HS/&/C ^O L ^D				•	•		•
(I7)	I.I./S.C.				•	•		<u> </u>
James Finlay & Co Ltd, Calcutta (J4)	JF/&/CoLd	•	•		•	•		
Krushna Chandra, Parlakimedi. (K3)	K.C.	•	•		•	_		
Kemp & Co Ltd, Bombay (K31)	K&Co/L	•			_			
Karachi Municipal Corporation, Karachi (K20)	KM ^Y	_	•	•				
Karaikudi Municipal Offices, (K11)	K.M.		•	_	•			
Kumbakonaw Bazaar, (K12)			•		_			
Kumbakonaw Bazaar, (K12) Kodalanal Municipality, (K13)	K.M.			_				
(K17)					*			
	K.M.C.				V			
Karur Municipal Council, Karur. (K19)	K.M.C.				V			
Alcola, (L18)	L.F.				*			
(L19)	L.F.	▼		*	₩		-	
(L19.5)	L.F.	•		•	•			
Madras (L20)	L.F.				•		1	
(L22)	L.F.B.				•			
(L22.5)	L.F.B.	•		•	•			
(L27.3)	L.F.D.			•	•			
(L34.5)	LFS			•				
(L35)	LFS				•			
Local Fund Service (L?)	L.F.S	♦	•	•	•			
(L42.5)	L.F.S.			•	•			
(L44)	L.F.S.				♦			
Dharmapuri, Salem (L45)	L.F.S.				•			
(L49)	L.F.S.		*	•	•			
Hadagalli & Bellary. (L52)	L·F·S·				•			
(L 54)	L·F·S·				•			
(L57.8)	L.F.S.				•			
(L59)	L.F.S.		*					
(L61)	L.F.S.			•				
Tirunelveli, (L63)	L.F.S.		•		•			
Madura (L67)	L.F.S.				•			
Bapatla (L74)	LF/S				•			
Sulipatnam Bazaar. (M5)	M			•	<u> </u>			
Manton & Co, Calcutta (M9)	M	•			•			
Hindol, (M50)	M/MC	·			•			
(M67)	M/PS				•			
Madras Port Services, (M71)	M./P.S.				,			•
Municipal Services, Madras (M73)	MS				À			_
(M75)	MS			•	_			
Tuticorin, (M77)	MS			•	•			
Municipal Services, Cocanada (M78)	MS			*	_			
(M81)				×				
	MS			—	*			
Municipal Services, Tenali (M96)	M.S.			_	V			
(M97)	M.S.	 			—			•
National Bank of India Ltd, Bombay (N2)	N/B/I	•		•	—	•	—	•
National Bank of India Ltd, Madras (N3)	NB/I	•	•	•	₩	•	₩	•
National Bank of India Ltd, Calcutta (N4)	N.B.I.	•	•	-	-	•	-	▼
Madras, (N14)	NIA		•					
(N18)	N.M.				•		ļ	
Nagar Municipal Corporation, Nagar. (N19)	N/MC			ļ .	•			
New Zealand Insurance Co, Calcutta (N34)	N.Z./I.Co.			•	•	•		•
On Municipal Service, (O10)	ON/M.S			•	•			
Oriental Fire & General Insurance Company, (O12)	ORI / ENT/ AL		•	•	•			•

Oriental Fire & General Insurance Company, (O14)	ORI / ENT/ AL		•	•	•	•		•
Octavius Steel & Co Ltd, Calcutta (O18)	O.S/ &Co			•				
Parke Davies, Bombay (P7)	PD./Co.		•		♦			
Pasteur Institute, Coonoor (P9)	PI/C				•			
Palani Municipality, Palani (P16)	P.M.				•			
Palghat Municipal Council, Palghat (P17)	PMC				•			
(P18.5)	PMC			•				
(P19)	P/MC				•			
(P20)	PMS				•			
P & O Banking Corporation Ltd, Bombay (P22)	P.O/B.C			•	•	•		
P & O Banking Corporation Ltd, Madras (P73)	P.&O./B.	•	•	•		•	•	
P & O Banking Corporation Ltd, Calcutta (P74)	P&O/BANK	•		•	•	•		•
Ralli Brothers, (R3)	RB				•	•	•	•
Rohillund Kumain Railway Co Ltd, Bareilly (R13)	R.K.R				•			
Royal Insurance Company Ltd, Calcutta (R23)	Royal	•	•	•	•			•
South British Insurance Co, Calcutta (S10)	S.B.I./Co.			•	•		•	•
Standard Life Assurance Co, Bombay (S26)	S.L.A/Co.		•		•			
Standard Life Office, Calcutta (S28)	SLO					•		
(S29)	S.M.			•				
(S32)	S.M.C.	•		•	•			
Madras (S43)	SW/Co			•				•
Shaw Wallace & Co, Calcutta (S46)	SW / &Co	•	•	•	•	•		•
Thacker & Co, Bombay (T2)	T		•		•	•		•
Thomas Cook & Sons, Bombay/Rangoon (T8)	TC / &S	•		•	•		•	
Thomas Cook & Sons, Calcutta (T9)	TC / &S	•		•	•	•		•
(T19)	TM				•			
(T24.8)	TMC	•						
(T27)	TM/S				•			
(T29)	T.M/S		•		•			
Udermalpet Municipality, Udermalpet. (U4)	UM				•			
Madras. (V4)	V.B.				•			
Volkart Brothers, Bombay. (V6)	VB (monogram)			•	•		•	•
(V16.5)	VM				•			
(W5)	WC				•			