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THE POSTAGE
AND
TELEGRAPH STAMPS
OF
BRITISH INDIA

WITH TWENTY-THREE FULL-SIZE PLATES
AND
NUMEROUS OTHER ILLUSTRATIONS

PART I. POSTAGE STAMPS

BY
L. L. R. HAUSBURG

PART II. TELEGRAPH STAMPS

BY
C. STEWART-WILSON & C. S. F. CROFTON

PUBLISHED FOR
The Philatelic Society of India
BY
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ERRATUM.

On page 11 the watermark of the two annas, ultramarine, Plate 299,
should be "five-pointed star."

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INTRODUCTION TO PART I.

It was with considerable diffidence when the then President of the Philatelic Society of India, Mr. C. Stewart-Wilson, was on a visit to England in 1902, that I undertook at his request to get together notes on the postage stamps of India. In the first place, it was only natural to feel that such a work could be better done in India than in London; and, secondly, a very great deal had already been written on the subject by the late Messrs. Tapling and Garth in the *Postage and Telegraph Stamps of India and Ceylon*, published by the Royal Philatelic Society, London, in 1892, and in the supplement to that work by Mr. J. A. Tilleard, in 1896. The late Mr. T. K. Tapling had spent a considerable time in India, and had unearthed a great number of official records and had obtained a good deal of information from collectors on the spot. The late Mr. Douglas Garth had formed a very fine collection of Indian stamps, and had spent much time in studying them. The results of their researches are given in two papers in the above work. Very little of importance has been since found in the records of the India Office in London, but owing to the exertions of Mr. Stewart-Wilson large numbers of documents have been found in India, which have been the chief means of filling up the gaps in the history of the locally printed series, though unfortunately there are no official records of one very important matter, namely the retouching of the dies.

Apologies are most certainly due from me for the long delayed appearance of this work, owing partly to my absence in other parts of the world for a considerable time, and partly to work in connection with the Philatelic Exhibition held in London last year. Since then the whole of the MS. has had to be practically rewritten owing to fresh discoveries in the first issue, namely the retouches of the dies of the half, one, and four annas. The well known "pointed bust" variety of the one anna value now appears to be the second retouch. In addition to these there are also various retouches on the different stones of all these values. These alterations in the actual designs are of the highest philatelic importance.

In 1895 Mr. J. A. Tilleard read a very important paper on the De La Rue Series before a meeting of the Philatelic Society, London. This has been of the greatest assistance, but there were several gaps owing to certain of the registration sheets being missing. Thanks to the searches caused to be made by the Controller of Stamps, Mr. H. F. Bartlett, the dates of nearly all the missing ones have been discovered. In addition to the plate numbers the current numbers are now given, and descriptions of the various forms of lettering surrounding the plates. Endeavours have been made to reconstruct the setting of the tall type of the overprint on the six annas Foreign Bill stamps, and also of that on the half anna Receipt Stamp, though in the latter case unfortunately without much success. The chief alteration in the list of stamps overprinted "Service" in India is the addition of a hitherto undescribed type of a later date, that is found on the half anna, eight pies, and one anna values.

In the present work a great deal of use has been made of the *Stamps of India and Ceylon*, Mr. Tilleard's supplement, the *Philatelic Journal of India*, and various other journals, and it is hoped that this will be a sufficient acknowledgment.

My best thanks are due to the authorities at the India Office and Somerset House, and also to Messrs. De La Rue and Co., for information supplied; and also to various philatelists, among whom are H.R.H. the Prince of Wales, the Earl of Crawford, Baron A. de Reuterskiöld, Colonel Harris, Messrs. W. Dorning Beckton, E. Healey, W. H. Peckitt, A. Simson, Stanley Gibbons, Ltd., and W. T. Wilson for specimens kindly lent for the purposes of study and illustration. Plates III. and IV. were printed direct from the copper plates in Calcutta, with the consent of the Indian Government.

I should also like to express my thanks to Messrs. Stanley Gibbons, Ltd., for the way in which they have produced this work, which is the first one published by them for the Philatelic Society of India. Most of the plates have been produced by the *photogravure* process, which, although it gives the best results, is unfortunately extremely expensive.

Nearly two years ago Mr. Stewart-Wilson helped to revise the MS., but unfortunately, or perhaps fortunately, as the fresh information is almost the most important part of the work, nearly the whole has since been rewritten and much enlarged, and he is therefore not responsible for any mistakes that have been made.

Major E. B. Evans has been kind enough to revise the proofs.

L. L. R. HAUSBURG.

June, 1907.

PART I.

POSTAGE AND OFFICIAL STAMPS.

CHAPTER I.

POSTAGE STAMPS.

SECTION I.

THE STAMPS OF SCINDE, 1852-1854.

It would be difficult to mention any stamps of greater historical and philatelic interest than the issues made under the authority of Sir Bartle Frere for the Province of Scinde (or as it is now more usually spelt, "Sind"), which were the forerunners of the general issues of India, and should be placed in their correct position before the stamps of British India, instead of among the issues of the Native States, with which they have no connection.

These stamps were issued on the 1st July, 1852, and were the first postage stamps used in Asia. They were introduced by Sir Bartle Frere, who became Commissioner in Scinde, January, 1851. The post offices in Scinde were then under the Local Government, but from 1st May, 1855, their control was transferred from the Commissioner in Scinde to the Postmaster-General, Bombay, and they were incorporated in the Imperial Postal Department. A copy of the District Dâk rules in force on 15th October, 1851, is given in Appendix A, No. 1. As the stamps were introduced by Sir B. Frere, enquiries were made at the Commissioner's Office to ascertain the date of their introduction, and the invariable reply was that all the post office files up to and including the year 1854 were transferred on the 1st May, 1855, to the Postmaster-General, Bombay. Enquiry of the Postmaster-General, Bombay, elicited the fact that the Scinde records were destroyed on the 1st March, 1869, when the Postmaster-General's Office was burnt. Government also instituted an enquiry in 1879, but no information was obtained except that already mentioned—as to the transfer and destruction of the records. Some years ago a former Commissioner very kindly gave permission to search his office records, and two documents were discovered (Appendix A, Nos. 6 and 7), which proved that the Scinde District Dâk stamps were withdrawn on 30th September, 1854, and that the unused stock of these stamps was destroyed.

There is no doubt that these stamps were made in England, but at present it is not known by whom; at one time it was suggested that they were manufactured by Messrs. De La Rue & Co. They are, however, quite unlike the work of that firm, and enquiries have elicited a statement that the Scinde stamps were never made by them. The first supply apparently consisted of 10,000, and was expected to last six months. As a matter of fact they were nearly all used up at the end of two

months, and further supplies were ordered, though unfortunately the numbers are not known. The central design of the stamp was the East India Company's modification of the broad arrow, which they had used from the time of Charles II



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The stamps were embossed in *blue* on white wove paper varying slightly in thickness, and also without colour on the same paper and on brittle *vermilion* wafers. Mr. F. E. Punthakey, who has made a very exhaustive study of the stamps of Scinde, considers that the *vermilion* stamps were issued first, and had a very short existence owing to their brittle nature. The *white* followed the *red*, but was also found not to be entirely satisfactory owing to the difficulty often experienced in seeing the stamp when affixed to a letter. The stamp was then embossed in *blue*, and Mr. Punthakey considers that there was a further supply in *white*, because he has found the latter with the latest dates, though this is not always conclusive evidence. It seems unlikely that there should be another edition in white when there was such a cogent reason for its being given up.

Up till some twenty years ago these stamps ranked with the greatest rarities, such as the Post Office Mauritius, but when the late Mr. T. K. Tapling was in India a large number were unearthed which he, together with Mr. A. Simson, of Calcutta, acquired. A further lot came to light shortly afterwards. All these were of one type only. The type with single outer circle, which at one time was thought to be a variety, is undoubtedly a forgery made at Karachi; it is sometimes found on *lail* paper, but no stamps of the genuine type have been found on this paper. It must not be supposed that those mentioned above are the only forgeries known: there are some far more dangerous imitations, which have the double outer line, like the genuine stamp.

SECTION II.

THE LOCALLY-PRINTED STAMPS, 1854-1855.

In the year 1766 the first regular British postal system in India appears to have been introduced by Lord Clive, but at first it was only intended for official purposes, like the posts then kept up by various Native Princes throughout India. In 1774, under Warren Hastings, many improvements were carried out; the posts were made available for private communications, and a Postmaster-General was appointed. Postage was, for the first time, charged on private letters, the lowest rate being two annas for a distance not exceeding 100 miles. Copper tokens of the value of two annas, available only for prepayment of postage, were struck for the purpose.

In the year 1837 a public post was established, and the Government reserved to itself the exclusive right to convey letters in the territories of the East India Company. The charges for the conveyance of correspondence were levied in cash, and varied according to distance and the weight of the letter. For instance, the charge from Calcutta to Bombay was one rupee, and from Calcutta to Agra twelve annas per tola.*

In 1850 a Commission was appointed to report on the working of the Post Office. As a result the whole of the Postal Department was placed under the control

* A tola, the weight of a rupee, is rather less than half an ounce.

of a Director-General, under whom were Postmasters-General and Deputy Postmasters-General to supervise the postal services of the various Provinces and Political Agencies. The Commission recommended the total abolition of the system of franking, and the prepayment of postage by means of stamps, to be obtained from London, similar in design and colour to those then in use in Great Britain, and differing only in the inscription. This suggestion was not entirely approved of by the Court of Directors in London, both on the ground of the extra expense that would be incurred in procuring the stamps from England, and on account of the danger, if there were similarity in design and colour, of Indian stamps being used in Great Britain.

The Court of Directors, disregarding the strong recommendation of the Indian Government that the stamps should be made in England, was fully determined that postage stamps should be manufactured in India. From the Indian point of view the locally-printed stamps were only issued provisionally, pending the arrival of stamps printed in England.

The Court of Directors had remarked "that the high finish given to the English labels does not seem to be absolutely required for those in use in India, and we apprehend that labels, similar in style to those used in France and other continental countries, would, for the present at least, answer every necessary purpose."

The Indian authorities were accordingly directed (in a letter dated 15th December, 1852) to ascertain whether the machinery at the Stamp Office at Calcutta could be adapted for the manufacture of postage stamps, and it was suggested that the arms of the East India Company would form a suitable device (Appendix A, No. 8).

It may be mentioned that it was at first proposed to have two sets of stamps, one for ordinary purposes and the other "exclusively on public business," but the difficulties encountered in producing one set of stamps were so great that nothing further was heard of the second set. The Superintendent of Machinery at the Mint at Calcutta, Colonel Forbes, was consulted early in 1853 on the question of the manufacture of postage stamps in India. The machine at the Stamp Office, which it was proposed to use for printing postage stamps, was an embossing and surface-printing press, which had been sent from England for stamping fiscal papers.

Colonel Forbes was not long in producing a design to be used in this press. It showed the conventional Indian "Lion and Palm Tree" (Illustration No. 64) and was roughly copied from the gold mohur of 1847, which had been produced from a die engraved by Wyon. Colonel Forbes made various experiments in multiplying dies from the original matrix, but found that it would take fully six months to prepare a satisfactory "quadruple" die, and a proportionately longer time to prepare the further dies required to print from. He felt that it would be unsafe to rely on the single press in the Stamp Office, and considered that it would be necessary to procure two more presses from England. He estimated that it would take a year to complete these presses, and another year to print off a stock of stamps sufficient for a year's requirements, for he was of opinion that it would be wise to have this reserve in hand before issuing any stamps to the public. He estimated this number at 25,000,000 (Appendix A, Nos. 10, 11).

There was considerable disappointment at the decision of the Court of Directors not to send out a supply of stamps from England. The postal system needed immediate reform, which could not be effectually carried out until the system of prepayment of postage by means of stamps was introduced, and it was clear that the preparation of stamps in India necessarily meant delay. Events showed that this

apprehension was fully justified, for in spite of the use of quicker methods it was not until towards the end of 1854 that the stamps could be issued.

Under these circumstances, and with Colonel Forbes's report before them, the Government was forced to abandon the idea of producing embossed stamps; and Captain H. L. Thuillier, Deputy Surveyor-General, in charge of the Lithographic Department of the Survey Office, was consulted as to the possibility of producing postage stamps by lithography, with the aid of his normal staff and with the materials at his disposal. It was at first proposed to prepare stamps of the values of half, one, four, and eight annas. The head of the Queen was chosen as the most suitable design. Besides the more obvious reasons for arriving at this decision, it was contended that the extraordinary want of skill on the part of the natives in copying a drawing of the human countenance correctly, would minimise the risk of forgery. A different colour was to be used for each value. The four and eight annas stamps were to be of more complicated designs than the lower values, in order to make imitation difficult, as it was considered that their greater value would render them more liable to be forged.

The Deputy Surveyor-General accordingly prepared rough designs on transfer paper, suggesting that they should be multiplied by means of transfers, so as to get a hundred and forty-four impressions on a stone in twelve rows of twelve, and submitted them for approval in a memorandum dated the 22nd February, 1854 (Appendix A, No. 13). The half, one, and eight annas are shown on page 58, Nos. 65, 66, 69 respectively. The designs of the two lower values were altered considerably before being approved, while that of the eight annas was never used at all. The head in the four annas was practically identical with the head shown on Plate XIV, No. 120, and was altered in many details before being used for the issued stamps, while the frame and lettering, though similar in general appearance, were considerably enlarged before being approved. At first, chiefly owing to the climate, Captain Thuillier's efforts were not successful, and the Director-General of the Post Office of India, in a letter to the Secretary to the Government of India, dated the 4th May, 1854 (Appendix A, No. 21), stated that owing to the failure to obtain satisfactory results in producing stamps by means of lithography, it would be impossible for the new "Postage Act" to come into operation on the 1st of June, as had been hoped. Defects had rapidly developed in the stones, and he pointed out that a watermarked paper would be only a partial safeguard, as the watermark would not be visible when the stamp was on a letter. If it had been possible to print stamps in red there would have been some protection, but Captain Thuillier up to that time had only succeeded in printing in blue and in black. The Director-General made three suggestions—that either the stamps, or the steel plates and the watermarked paper, or the paper and the necessary machinery for multiplying impressions on steel, should be sent from England. He recommended that, anyhow at first, supplies of the half and one anna values should be sent out ready for use; but he considered that stamps of the value of two, four, and eight annas, similar to the sixpenny and shilling stamps in use in England, could be embossed in different colours at the Mint, and that an adequate supply could be obtained in about six months.

The Court of Directors was, however, fully determined that all the stamps should be manufactured in India, and Captain Thuillier had to persevere with his experiments. As the normal staff of the Lithographic Department was insufficient to cope with the extra work entailed in the production of from twenty-five to thirty millions

of stamps per annum, he asked for six more presses, an extra staff of workmen, and a competent European assistant of "artistical qualities." He considered that there would be little danger of forgery, even if the stamps were of only one colour.

The designs proposed by Captain Thuillier seem to have been produced by Mr. H. M. Smith, of the Lithographic Department, and the inscription at the bottom of the sheets of the various printings shows that the latter also superintended the production of the stamps themselves. The design selected was evidently a combination of various portions of some of the stamps then current at home and in foreign countries. The head of the Queen is clearly an Oriental adaptation of the head on the one penny English stamp. The upper and lower labels of the half and one anna are evidently suggested by the one penny and twopence English and by the French stamps, and the borders at the side are reminiscent of those of the former. The four annas is adapted from the octagonal English stamps.

The month of March, 1854, was spent in making experiments. Great obstacles had to be overcome. The climate made the production of stamps by lithography a task which would have been no easy one even for skilled workmen, and the difficulties were greatly increased by the fact that Captain Thuillier's men were quite new to the work. Even the lithographic ink sent out from England proved unsuitable owing to the climate, and the stones soon became clogged and the impressions defective. Captain Thuillier fully deserved all the credit he got for his perseverance and ingenuity.

It was considered advisable, in order to minimise the risk of loss of revenue by forgery, to employ a watermarked paper, and it was found that such a paper could be obtained from the paper mills at Serampore. This paper was, however, too coarse and thick to give satisfactory results. Its chief recommendation was that it had a clear watermark. Another paper, manufactured in England and watermarked with the arms of the East India Company, which was in regular use in the Stamp Office for fiscal stamped papers, was then tried. There were several varieties of this paper, which differed from one another both in size and texture, and were each watermarked with a different number. Captain Thuillier reported that Nos. 3, 4, and 5 were all suitable for his purpose, but that No. 4, being the thinnest, was the most suitable. No. 5 was too small, but might be used for the higher values, if there were fewer stamps on each sheet. As a matter of fact, the No. 4 paper was the only one used for the stamps printed at the Survey Office. All the known sheets of these stamps are on the No. 4 paper, and in all the requisitions for more paper sent in by Captain Thuillier the No. 4 size is specified (Plate I). It will be seen below that for the two annas stamps, which were printed at the Stamp Office, the No. 3 paper was used. The intention was that these papers should only be used temporarily. A specimen of another watermarked paper, manufactured in France, was also found, and it was proposed to procure a supply of this as soon as possible, watermarked with the Company's arms, so arranged that there should be a separate watermark for each stamp. For some reason or other, possibly because there was in stock plenty of the English paper which, after all, answered the purpose fairly well, there is no mention of any further steps being taken to procure the French paper.

The question of gum also received attention, and Dr. F. N. Macnamara, Professor of Chemistry at the Medical College, Calcutta, was consulted on the subject. Dr. Macnamara suggested various substances, especially recommending what he calls "British gum" or dextrine, the adhesive then used for British stamps; but he stated that the only test of any value was practical experience. Experiments were

doubtless carried out, as single specimens, blocks, and parts of sheets of the locally printed Indian stamps are known with all kinds of adhesive substances on the back, from a dark brown glue to a white crackly gum. The test of a rainy season was probably too severe for any of the substances tried, and there is very little doubt that attempts to discover a suitable adhesive were soon abandoned, as all the locally-printed stamps seem to have been issued without gum. Postal officials were instructed either to apply the gum themselves or to leave the operation to the public.

In the meantime Captain Thuillier continued his experiments with the half anna value, and many attempts were made to secure a satisfactory and permanent representation of the Queen's portrait. The approved design of the half anna stamp was drawn on paper and multiplied direct by means of transfers on to a stone, from which, with the aid of some English vermilion which happened to be in stock, three hundred treble sheets, or nine hundred single sheets were printed. Following the instructions that supplies should be sent to the most distant post offices first, these nine hundred sheets were dispatched by steamer to Bombay on the 5th April, 1854. They were of the type known as the half anna, red, "with $9\frac{1}{2}$ arches," and were printed in sheets of a hundred and twenty, consisting of twelve rows of ten labels (Plate II. See also under *Essays*). From what follows it will be seen that these stamps were never issued.

Having exhausted the small quantity of English vermilion, Captain Thuillier endeavoured to obtain a similar ink locally. The first attempt was disastrous, as the ink proved to be quite unsuitable for lithographic purposes and entirely spoiled the stones. Owing to the climate, even the English lithographic ink had not been found altogether satisfactory, and only a few hundred impressions could be obtained from each stone. However, Captain Thuillier seems to have been in no way discouraged. A fresh start was made and various experiments were carried out. He failed at first with the vermilion at his disposal, but produced better results with ordinary printing ink, and with refined indigo.

In order to ensure a permanent design, a new engraving was prepared on a copper plate. A native named Numerodeen was the artist, and his work, though bearing a general resemblance to the first design, differed from it considerably in detail. As soon as it was found that the design of the half anna had to be altered, a telegraphic message was sent to Bombay on the 23rd April, 1854 (i.e. before the consignment had arrived), to the effect that the nine hundred sheets of the " $9\frac{1}{2}$ arches" type of the half anna were useless, and were not to be distributed (Appendix A, No. 20).

Transfers were now made from the copper plate, and these were placed on the stones in twelve horizontal rows of eight. Impressions were taken from these stones in vermilion, cobalt, indigo, and black printing ink, and were submitted to Government for approval. Sample sheets were sent to the Court of Directors with a despatch reporting the action taken, and of these, two still remain at the India Office bound up with the correspondence, viz. a single sheet of the half anna with " $9\frac{1}{2}$ arches," dated April, 1854, and a double sheet of the half anna with "eight arches" dated May, 1854, both printed in vermilion, on the paper watermarked with the arms of the East India Company.

Captain Thuillier strongly recommended that black should be used for the half anna value, but this course was not adopted, as a lightly obliterated stamp might have been used again. It has been suggested by Mr. G. J. Hynes, late Deputy Director General of the Post Office of India, that several sheets of the half anna stamps

in black were stolen from the Post Office, and that on this account the black stamps were never issued, but there seems to be no foundation for this theory. The late Mr. D. Garth, in the *Stamps of India and Ceylon*, stated that no specimens in black on watermarked paper were known, and none have been discovered since.

Captain Thuillier lost no time in getting the presses to work, and with satisfactory results. On the 11th May, 1854, he wrote that he had struck off a million and a quarter labels, and that by working long hours he was obtaining about 300,000 a day. By the 24th May, 1854, 3,591,168 had been struck off, and by the 14th July, 1854, twenty-three millions of the half anna value had been delivered to the Stamp Office.

No stamps were issued to the public until the 15th September, 1854, at Madras, and the 20th September, 1854, at Calcutta, with the exception of a few of the half anna, in blue, issued by mistake at Tonghoo, Burma, about the 10th August, 1854, and it seems clear that none of the half anna, red, of the "9½ arches" type were ever sold for postal purposes. We know nothing definite of the fate of the nine hundred sheets, but there is no reason to doubt that they were all destroyed while in the custody of the Secretary to the Bombay Government. No genuinely used copy has ever been seen, and this stamp has therefore been included among *Essays*, Chapter III, Section 1. As a matter of fact, no mention of a further supply of the half anna value to Bombay has been found, although the *Bombay Gazette* of the 23rd November, 1854, contains a notice that stamps of the values of one, two, and four annas were on sale; probably the half anna value had already been sent.

The rate of production was fully maintained, and by the 11th August, 1854, 330,660 sheets or 31,743,360 labels of the half anna value had been printed. Further supplies were delivered on the 2nd and 3rd November, 1854, consisting in all of 2739 sheets; and between the 3rd July and the 3rd November, 1855, another consignment of 48,831 sheets. Sheets are known dated May, 1854, July, 1854, August, 1854, and August, 1855 (Plates V, VI, VII, VIII). These are approximately the dates on which the transfers were made. The sheets dated May and July, 1854, seem to be made up of blocks of twenty-four stamps (three rows of eight), repeated four times on each sheet. The chief distinguishing features of these blocks are the fifth stamp in the third row, the transfer of which is slightly misplaced and out of line with the others, and the sixth stamp in the first row, in which the back-hair or chignon has been redrawn (Plates V, VI). Although Captain Thuillier states that there was great difficulty in preserving uniformity in the appearance of the stamps owing to the climate, the unsuitability of the ink for lithographic purposes, and the want of evenness in the impressions, we find no mention at all of any attempts to retouch the stones. There is no doubt, however, that several of the stones were retouched, and in such cases the eye and chignon show signs of having been redrawn. Owing to bad printing it is often very difficult to decide whether a stamp has been retouched or not, so that only the most noticeable ones will be described. In the first place, the small stone with twenty-four impressions from which transfers were taken to make up the May and July settings, appears to have required retouching from the very first, as variations are found even in the trial sheets of the half anna of the issued type printed in red. At least two of the impressions on this stone were retouched, namely, the sixth stamp in the top row, in which, as already mentioned, the chignon has been entirely redrawn, and the lines showing the hair on the side of the head have been deepened and slightly altered; and the first stamp in the second row, in which the eye has been redrawn.

In the case of the May transfer very little appears to have been done to the large stone: in several instances the eye has been slightly altered, and in one, No. 36, the fourth stamp in the fifth row, there are several additional lines of shading in the chignon (Plate V). In the July transfer the eye appears to have been redrawn in the majority of the stamps, but the chief case of retouching occurs in the chignon in the fourth stamp of the third row, No. 20 (Plate VI).

The sheets dated August, 1854, seem to be printed from a stone made up of separate single transfers from the copper plate. In all the known sheets of this setting there is a want of detail in the "back hair" or chignon of the Queen in every stamp on the sheet, and by this means it is always possible to distinguish single copies of stamps of this transfer from those of May and July. There are only three cases in which there are marked signs of retouching in the chignon in the August, 1854, transfer; viz. the first stamp of the top row, and the fourth and eighth stamps of the fourth row (Plate VII, Nos. 1, 28, 32), but, as in the case of the July transfer, many of the stamps appear to have the eye redrawn. At present it is not known whether this retouching was done before any sheets were printed, or whether it was to remedy defects which appeared in the stones after being used for some time. The lower left-hand ornament on the margin of the August, 1854, transfer in most of the complete sheets I have seen is very indistinct, but at some time or other it seems to have been roughly redrawn on one of the stones, and differs in the details of the left-hand upper portion from the corresponding ornament in the May and July transfers (Plate IX, No. 103). None of the ornaments at the corners of the sheets of the half anna value of the May, July, and August, 1854, transfers are the same as those on the copper plate, or on the August, 1855, transfer of the half anna, or on the sheets of the one and four annas (Plates IV, VIII, X, XIII, XV). All those on the latter five are identical, while those of the former are of a different design—the orb under the crown is larger, and although there are leaves at either side there are none underneath, and the crown itself differs in several details. The differences are so great that it is probable that the ornaments on the sheets printed before September, 1854, are from a different engraving altogether.

The copper plate itself appears to have been retouched before transfers were taken for the August, 1855, setting, and it will be seen that the stamps of this printing are practically identical with the impression from the plate in its present condition (Plate IV). In the stamps of the August, 1854, transfer almost the whole of the detail in the chignon has disappeared, but in the August, 1855, transfer it has been entirely redrawn, and many fine lines have been added. This recutting of the copper plate of the half anna value does not appear to have been noticed before, but a careful comparison of the stamps of the 1854 settings with the impression from the plate will confirm this theory (Plate IX, Nos. 101, 102 show the two states of the die, enlarged four times). The transfers appear to have been placed singly on the large stone for the August, 1855, as well as for the August, 1854, settings, without the use of an intermediate one. The stone also appears to have been retouched in places, and the most noticeable are the alterations to the chignon in the sixth stamp of the sixth row, No. 46, and in the second stamp of the ninth row, No. 66; in the latter case the eye has been redrawn also (Plate VIII).

The May and July transfers differ from each other as regards the word "amount," near the top of the right hand margin of the sheet. In the May transfer it is written "amount" and in that of July "Amount." In the August, 1854, and 1855 transfers it is also "Amount."

All four transfers differ as regards the distances of the marginal ornaments from the corner stamps, and the distances of the marginal inscriptions from the side stamps.

The following table indicates the chief differences:—

Value.	Date of Transfer.		Distance of ornaments from corner stamps.	Distance of side lines from stamps.
½ a., blue.	(1) May, 1854.	Top of first stroke of "m" of "amount" level with top of the third row.	½ mm.	About 8½ mm.
	Setting. (a)			
	Setting. (b)	First "a" of "amount" level with top of the third row.	Almost touching.	About 8½ mm.
	Setting. (c)	Top of last stroke of "m" of "amount" level with top of the third row.	Almost touching.	About 8½ mm.
	(2) July, 1854.		1½ mm.	About 9 mm.
	(3) August, 1854.		3½ mm.	About 10½ mm.
	(4) August, 1855.	(Retouched die)	2 mm.	About 10 mm.

Setting (a) of the May transfer is placed first because it is the setting of the proof sheet, in red, of the half anna "eight arches," in the records of the India Office.

We know that the paper was of such a size that each sheet was large enough to receive three impressions. The question now is—did each sheet of paper receive three impressions one after the other from the same stone, or was there one large stone with three complete transfers on it? The evidence is certainly in favour of the latter theory, at any rate in the case of the earlier printings. There is in my collection a double sheet of the May, 1854, transfer of the half anna value. The two impressions are identical as regards the relative positions of the stamps among themselves, and the spacing of the surrounding lettering, but the ornaments at the corners are not in the same positions on the two sheets, and I have seen a third sheet of the same setting in which the positions of the ornaments are different again. In the case of the July, 1854, transfers, for which small stones were probably used, there are three quite different types of the word "July," which was evidently written separately on each stone (Plate IX, Nos. 104, 105, 106).

There are also other differences. The left hand pane of the double sheet of the May transfer in my collection has a coloured smear across the the lower right hand corner downwards from left to right. On No. 48 of the right hand pane there is a white spot in the background under the chin. There is another pane of the same date without either of these defects, and consequently there are possibly at least three different stones. Except for the differences in the word "July" there are no important variations in the three stones of that date, but in the case of the August, 1854, transfer there are at least three distinct stones; one has a small blue spot on the margin to the right of the lower right hand corner stamp, the second has a blue spot between the two lowest stamps of the left vertical column, while the third has a blue spot in the left margin above the "x" of "Ninety-six," and a white line across the lower right hand corner of No. 96. The latter sheet is the only one of the three which has the lower left hand corner ornament complete. The sheets of each of these transfers vary somewhat in size, owing probably to shrinkage in the paper. It is practically certain in the case of the July and the later transfers, and probably in some of the May printings also, that only a single sheet was printed

at a time, as Captain Thuillier states that he obtained better results by using a small stone in each press (Appendix A, No. 19).

We find records of the cleaning of the stones after the May and July printings, but those used for the August, 1854, printing were apparently not cleaned till December, so that it seems likely that the small printing of 2,739 sheets made in November was from the latter transfer.

There are two copper plates for the half anna value still in existence in the Survey Office in Calcutta, one containing a single engraving of the same type as the issued stamp (Plate IV), and the other containing eight engravings of a new type, each one different (Plate III). The latter was never used, probably because the want of identity of the stamps which would have been produced from it would have been a direct encouragement to forgers. Captain Thuillier endeavoured to get electrotypes made from the single engraving in order to be able to take eight transfers at the same time, and thereby effect a saving of time and labour. He actually sent the plate to have the electrotypes made, but for some unknown reason this was never done, and the former process of taking single transfers was continued. The second plate of the half anna value is very like the work of Numerodeen, and it was engraved some time before the 1st of May, 1854.

The number of half anna stamps originally asked for was thirty millions, and as nearly all this quantity had been supplied by the 15th July, 1854, Captain Thuillier then began to experiment with the colour required for the one anna. In order to get as great a contrast as possible, further efforts were made to prepare a satisfactory vermilion ink. The various difficulties were at last successfully overcome, and by the 11th August, 2,582,112 of the one anna value had been printed, out of the total of five millions required for immediate use. The one anna design had been engraved by Numerodeen on a copper plate some time before the 2nd June, 1854, and transfers were taken from it, not in groups, but singly, as in the case of the August, 1854, and August, 1855, transfers of the half anna. This is obvious from an examination of the sheet of the one anna value (Plate X), and is confirmed by a letter of Captain Thuillier to the Director-General (Appendix A, No. 26), where he states that he intends to print from transfers only once removed from the copper plate.

A further supply of the one anna value was delivered on the 2nd November, 1854, consisting of 54,961 sheets, or 5,276,256 labels, followed between the 3rd July and the 3rd November, 1855, by 15,834 sheets, or 1,520,064 labels. Sheets are known bearing the dates August, 1854, and September, 1854. The September transfer was no doubt used for the large printing delivered in November, 1854. Blocks of different sizes are known with the stamps more widely spaced and printed in a deeper colour, more like that of the half anna "9½ arches," but unfortunately without the marginal date. These no doubt belong to the earlier printings.

There is a copper plate containing eight types of the one anna in the Survey Office in Calcutta, but there is no second plate containing a single engraving, as in the case of the half anna. It will be seen from Plate III, that the background round the head has been deepened and the eye retouched, in Nos. 2 and 8 in the one anna strip, and that No. 2 corresponds with the so-called "pointed bust" type. At first sight the ordinary issued type cannot be found among these eight, but close examination will show that it corresponds with No. 2 in many details, notably in the arrangement of the dots forming the shading on the lower part of the neck. Now there are in existence impressions of a strip of eight stamps on which

all the types correspond to those on the copper plate, with the exception of Nos. 2 and 8, while No. 2 corresponds exactly with the ordinary issued type. Clearly No. 2 was the only one of the engravings which was ever used. It produced the ordinary variety, and (after being retouched) it produced the "pointed bust" variety also. The original theory that some only of the stamps on the sheet were from the retouched plate is not tenable, as it is not likely that some transfers for one stone would be taken before, and the remainder after the retouch was made. Besides, blocks of four, as well as two or three strips of three and four and pairs of the "pointed bust," are known, while no pair has ever been seen showing the two types. There should, however, be a subdivision of the ordinary type, with "rounded bust." There was, no doubt, an earlier retouch of the plate than that just described. In the earliest state the lines defining the back hair or chignon were not at all deeply cut, and the impressions on the stone soon became blurred. After the retouch the lines are much more distinct and they are entirely different. The "back hair" in the second state is practically the same as in the "pointed bust" variety, though the lines were probably slightly deepened when the plate was retouched the second time (Plate XI, Nos. 107, 108, 109, which show the three states of the one anna enlarged four times).

This re-engraving of the copper plate is of the greatest philatelic importance, and it is unfortunate that no record can be found of the date of either the first or the second alteration.

The stamps of the first type are usually of a deep rich vermilion colour, very similar to that of the half anna "9½ arches," and they are of considerable rarity in an unused condition. Probably most, if not all, of the August delivery were of the first type, and the alteration to the die was most likely made when new stones were required for the September printing.

The late Mr. T. K. Tapling mentions in *The Stamps of India and Ceylon* that he had seen a complete sheet of the August, 1854, transfer, but unfortunately it cannot now be found. Blocks are shown on Plate XI, Nos. 110, 111, and in the latter there are four retouches on the stone. Nos. 2, 6, 7 and 8 of this block have several new lines in the chignon, and it is possible that in No. 8 the words "ONE ANNA" have also been partially redrawn. In this block there does not appear to be any line beyond the lettering in the margin as in the case of all the other blocks and sheets, but this may be due to wear of the stone. Nos. 110A, 112 also belong to the same transfer, and the letters "ON" of "ONE" in the latter have clearly been touched up. The pair, No. 110A, has been cut from the top of the block, No. 110, and these stamps are the third and fourth from the left.

There were several retouches on the stones of the September printing, and in this case it is possible to say with a fair amount of certainty that retouching became necessary only after the stones had had a considerable amount of wear, as most of the known sheets do not show any signs of retouching, except on the seventh stamp in the top row, No. 7, in which the eye has been redrawn. In the first stamp in the seventh row, No. 49, the lower curl of the chignon is missing. (Plate X). A sheet is known on which Nos. 12, 48, and 96 have the chignon and eye retouched (Plate XI, Nos. 113, 114, 117), and there is a block of eight (No. 116) showing a portion of the top margin, which has a different retouch on No. 12, and in addition Nos. 11 and 14 on the sheet also show partial retouches to the chignon, which proves that the sheet and the block were printed from different stones. Probably other retouches would be found on the sheet to which this block belongs.

The first stamp of the fifth row, No. 33 (No. 115), also has the chignon retouched and possibly belongs to the same sheet. As in the case of the half anna, there are many instances in which the eye has been redrawn, but it is difficult to be quite certain about all of them, owing to bad printing.

Although up to the present time no double or treble sheets have been seen, it is more than probable that, as in the case of the later settings of the half anna value, small stones of the size of a single sheet were used. There are, however, no marked varieties in the lettering as in the case of the July transfers of the half anna, or variations in the positions of the corner ornaments as in the May transfers. It may be of use to mention a few minor flaws that have been seen in five different sheets. In one sheet there is a white spot under the head and above the "A" of "ANNA" in No. 24, and a white spot in front of the forehead in No. 33. The second sheet has a white mark joining the "N" and "E" of "ONE" in No. 71. The third has a white circle breaking the left vertical line of the inner frame just above the "ON" of "ONE" in No. 88, and the word "ANNA" is defective in No. 89. The fourth has a white spot in front of the neck in No. 13, a coloured spot under the "r" of "letter" on the right-hand margin, and retouches to the chignon in Nos. 12, 48, 96. The fifth has no marked varieties in the stamps themselves, but a coloured spot on the outer lined frame on the right-hand side just above the "R" of "CORNER." All these sheets vary slightly in size, the variations sometimes amounting to $\frac{1}{16}$ inch in width and $\frac{3}{8}$ inch in length.

The scarcity of the "pointed bust" variety would lead one to suppose that there was only a very small printing of it, but it is probable that a large proportion of the sheets were destroyed on the arrival of the one anna stamps from England. It is possible that all the stamps delivered between the 3rd July and the 3rd November, 1855, were the "pointed bust" type, and that the transfer was, like the last transfer of the half anna, dated August, 1855.

The corner ornaments of the sheet of the September, 1854, transfer of the one anna value (Plate X) are identical with those of the August, 1855, transfer of the half anna and the four annas (Plates VIII, XIII, XV) and with that shown on Plate IV. It is probable that the ornaments of the August transfer of the one anna were like those of the first three transfers of the half anna.

In the paper by the late Mr. T. K. Tapling, in *The Stamps of India and Ceylon*, mention will be found (p. 13) of the number of sheets of one anna stamps printed between July and November, 1855. It is there stated that nearly 50,000 sheets were printed, but this must be an error, as the actual number appears to be 15,834. It is possible that he had confused this with the printings of the half anna value.

Captain Thuillier had also prepared two designs for the two annas stamps (Plate IV), but the resources of the Lithographic Department were already so taxed that the manufacture of stamps of this value was entrusted to the Superintendent of Stamps, Mr. R. H. Snell, for whose press Colonel Forbes succeeded in producing a satisfactory die at the Mint. This die after being hardened was used to make a reverse impression in soft metal, which in turn was hardened and was then used to make the number of impressions required for the plate. This plate contained eighty stamps in ten rows of eight. Impressions in different colours were taken by hand from an electrotype, and sent to the Director-General for approval. The colour selected was green, and though no record has been found of the numbers printed and delivered there were probably about a million, and the

printing was completed on 3rd October, 1854 (Plate XII). The stamps were on sale at Madras on the 3rd, and at Bombay on the 23rd November, 1854.

It is generally supposed that the plate for the two annas was composed of electrotypes, but on referring to the Appendix it will be seen that the blocks were made by means of a punch and not by the electrotype process (Appendix A, No. 32).

The paper for the two annas value was watermarked with the arms of the East India Company, but unlike the other values for which No. 4 size was used, in this case it was No. 3. The latter is generally softer and thicker, besides being of different size. The watermark, as far as the arms of the East India Company are concerned, is practically the same in both, but the wavy line round the edge of the sheet in No. 4 is $11\frac{1}{4}$ inches in length by 7 inches in breadth, while in No. 3 it is $13\frac{1}{2}$ by $6\frac{1}{2}$ inches. In both sizes the paper itself is from one and a half to two inches larger each way than the watermark.

The plate was surrounded with a border of thick double lines with the inscriptions "EIGHTY TWO-ANNA POSTAGE STAMPS," and "PRICE TEN RUPEES," at the top and bottom of the sheet respectively, and within the border.

The Director-General, Mr. H. B. Riddell, was extremely pleased with the two annas stamps prepared at the Stamp Office. The results obtained were so satisfactory that regret was felt that the process had not been adopted in place of lithography for the half and one anna stamps. Colonel Forbes had suggested the plan some two years previously, but as the engineer of the Stamp Office had raised objections to the printing machine being used, the idea was not adopted. The Superintendent of Stamps, Mr. Snell, evidently was of opinion that the Mint authorities might have given more assistance, but Colonel Forbes explained that the planing machine was out of order, and that it was therefore impossible to prepare the plate, on which the electrotypes were to be fixed, at the Mint.

Captain Thuillier began to work at the design for the four annas stamp some time in July, 1854, and in August a copper plate for this value was engraved, also by Numerodeen. This value would also have been prepared by Mr. Snell had it not been found that the two plates necessary for printing the four annas stamp in two colours would take so long to prepare, that it would be fully three weeks from the time the plates were put in hand, before the stamps could be issued to the public.

It is evident that the demand for a stamp of the value of four annas was quite justified. An ordinary-sized letter weighing two tolas, or about one ounce, addressed to the United Kingdom required stamps to the value of one rupee four annas; that is to say, ten stamps of the value of two annas, or twenty of the value of one anna. Besides the waste of time in sticking on so many stamps, increased by the fact that they were not issued with gum, very little or no space would be left for the address. As there was an immediate need for these stamps, it was thought advisable to make use of the design engraved by Numerodeen under the superintendence of Captain Thuillier, and the latter was therefore instructed to proceed without delay to prepare the stones and furnish a number of stamps sufficient to last until the arrival of a supply from Messrs. De La Rue and Co. In the case of the earlier printings there were only twelve stamps on each sheet. As the four annas value was printed in two colours two stones were required, one for each colour. This process proved very troublesome, as such great care had to be taken in order to get the two impressions in proper register.

The late Mr. D. Garth (*The Stamps of India and Ceylon*, p. 5) considered it

probable that, owing to the small space occupied by the block of twelve stamps, which was of course much less than that occupied by the block of ninety-six stamps of the half and one anna values, the paper was cut down to the size of the stone, and the outer line of the watermark cut off. This, however, seems hardly likely, as the only entire sheet known is not cut down at all.

By the 28th October, 1854, Captain Thuillier had delivered 17,170 sheets, twelve stamps to the sheet, that is to say 206,040 stamps. This included a batch of 700 sheets or 8,400 stamps delivered on the 14th October. According to instructions the stones were then all cleaned off. These stamps were all used up early in December, and new stones were prepared, and a further supply of 32,829 sheets was printed and delivered by the 13th December, 1854. The four annas stamp was first on sale at the Calcutta Post Office on the 15th October, at Madras on the 10th November, and at Bombay on the 23rd November, 1854.

The stamps of this setting are separated by blue dividing lines, with rosettes at the points of intersection, and spaced 18 mm. apart horizontally and 11 mm. vertically (Plate XIII). By the 15th March, 1855, a further supply was required, and 11,581 sheets were delivered on that date, making in all 61,580 sheets, each of twelve stamps. Captain Thuillier states in his letter of the 26th May, 1855, that the total number of sheets with twelve stamps in each is 44,410, but this cannot be reconciled with the statement in his letter of the 13th December, 1854, in which he says that by that date 50,000 sheets had been printed. The former figure omits the 17,170 sheets delivered by the 28th October, 1854. A reference to his letter No. 313 of the 26th May (Appendix A, No. 47) confirms this, as the number given as before reported, namely 431,932, consisted of 332,904 half anna, 81,858 one anna, and 17,170 four annas sheets.

Two different transfers must have been used, for the stamps delivered up to the 2nd November, 1854, and for those delivered up to the 13th December, as it is recorded that the stones were cleaned off after each of these printings, but no entire sheets or dated blocks of either of these have so far been discovered. There is in my collection an entire sheet of this setting dated March, 1855, which is doubtless from the stone used for the printing delivered on the 15th of that month. This gives three transfers for the setting with blue dividing lines.

There were no doubt two retouches of the die of the four annas, one before any stamps of that value were issued, and another later.

A glance at Plate XIV, Nos. 121, 122 will show that the back hair or chignon of the Queen is more strongly defined, and there are hardly any lines of shading as compared with the other four annas stamps illustrated. It is in fact very much like the chignon of the two essays of the two annas and of the head without shading on the neck on Plate IV. There are in my collection several pairs and a block of four with exactly the same peculiarities in each stamp, so that it is obvious that this is a die and not a lithographic variety. One pair is dated the 1st February, 1855, and as the third transfer, which is from the last state of the die (Plate XIII), is dated March, 1855, the retouching must have been done before the latter date, but the first two transfers are both probably from the earlier state of the die. Captain Thuillier, in a letter to the Director-General dated the 1st August, 1854 (Appendix A, No. 28), states that owing to the transfers not being satisfactory he had to have the die touched up. It is probable that in the first state of the die there was no shading on the neck, as in three of the heads in the strip on Plate IV. The sheet of the four annas value, with blue dividing lines, at Calcutta, of which

Plate XIV, No. 120 is one, is from the first state of the die, and the retouch mentioned by Captain Thuillier probably meant the addition of the shading on the neck. No issued stamps have up to now been found in the first state of the die, and there is hardly any doubt that the re-engraving was done before any were issued. This Calcutta sheet has ornaments at the corners like those of the first three transfers of the half anna, while the later ones, dated March and April, 1855 (Plates XIII, XV), have ornaments like those on the half anna of August, 1855, the one anna of September, 1854, and that on Plate IV.

On the 2nd April, 1855, Captain Thuillier wrote to the Superintendent of Stamps informing him that in future the four annas stamp would be printed in sheets of twenty-four instead of twelve (Appendix A, No. 45). In this second setting the stamps are much closer together (6 mm. apart horizontally, and 4 mm. vertically) than in the former arrangement, and they are no longer separated by blue wavy lines. At present no complete sheet of this setting is known, but horizontal and vertical strips and pairs are shown to give the spacing (Plate XIV).

By the 4th April, 1855, a supply of 11,911 sheets of the new setting had been delivered, and a further instalment of 10,629 sheets followed on the 26th May, making in all 22,540 sheets. Between the 3rd July and the 3rd November, 1855, 15,836 sheets of twenty-four stamps each were printed and delivered. After each of these operations the stones were cleaned off.

The second arrangement, containing twenty-four stamps in the sheet, of which there was probably only one printing, did not prove a success, as the stamps were spaced so wide apart that some of them, especially the corner ones, escaped the watermark. Consequently a third arrangement was tried, also of twenty-four stamps to the sheet, but with the stamps much closer together, $2\frac{1}{2}$ mm. apart horizontally, and 2 mm. vertically. No official mention of this latter change has been traced, but it seems likely that the instalment of 10,629 sheets, delivered on the 26th May, 1855, in addition to the batches delivered between the 3rd July and the 3rd November, 1855, were all of this setting. This would give us 11,911 sheets of twenty-four stamps, spaced 6 mm. apart horizontally, and 26,465 sheets of twenty-four stamps, spaced $2\frac{1}{2}$ mm. apart. A further indication of the correctness of these figures is furnished by the fact that pairs of the latter are very much commoner than pairs of the former.

The number of sheets of the first setting with twelve stamps to the sheet was 61,580. It strikes one at first as surprising that pairs of this setting are not the commonest, but before being used they would be most probably cut up into singles, as unsevered pairs and strips would occupy a great deal of space on the cover.

Although up to the present it is not definitely known to which printing the well-known error, usually called the "inverted head" variety, belongs, it is tolerably certain that it occurred in one or more sheets of the first arrangement with blue dividing lines. Some seven years ago two copies were found on part of the original cover, on which was written in pencil, "December, 1854." * It is no positive proof, but the evidence is in favour of the supposition that the variety belongs to an early printing, and further proof is afforded by the fact that the head in this variety is in the first state of the die, and therefore the error must have occurred in either the first or second transfers of the setting with blue dividing lines.

It is sometimes imagined that the "inverted head" was a variety occurring once on each sheet. This would mean that one of the transfers of the head or

* This is described and illustrated in *The Monthly Journal*, Vol. X, p. 167.

of the frame was inverted on the stone, but that would be an error which would at once be noticed and corrected. It would be quite an easy mistake to place the sheet upside down on the stone for the second printing, and the effect of this would be that all the stamps on the sheet so treated would show the variety "inverted head." The above-mentioned discovery of two copies on the same cover is additional evidence against the theory of there being only one on each sheet.

There is in the collection of the Earl of Crawford a specimen of the four annas stamp, without wavy lines, with the bottom marginal inscription 10½ mm. distant from the head (Plate XIV, No. 126). This probably belongs to the second setting, as the inscription is closer to the head than in the sheet shown on Plate XV, which belongs to the third setting.

There were several retouches to the stone of the four annas of the second setting. The third stamp from the top in the vertical strip of four (Plate XIV, No. 127) and the right-hand one of the pair, No. 124, are the same stamp on the sheet, as is proved by the traces of the guiding cross for accurately centring the transfers, which appear near the upper right-hand corner of this stamp. The outline of the face in this stamp in the pair has clearly been retouched, but not in the same stamp in the strip of four. Similar retouches on the stone occur in both stamps of the pair No. 128. In No. 125 the line defining the chin is continued on to the ear.

In the case of the setting with stamps spaced 2½ mm. apart horizontally, there is an entire sheet in the official collection at Calcutta dated April, 1855, and this transfer was no doubt used for the printing delivered 26th May, 1855. The stamps on this sheet are cancelled with lines drawn across them (Plate XV.) There was probably another transfer for the printings delivered between July and November of that year; the spacing of the lettering and stamps on the above sheet is different from that of the corresponding ones on the block No. 130, and the latter may be from the second transfer.

The top left-hand stamp in this block has had the circle of pearls above the head retouched, and the outline of the face in the stamp below has been slightly deepened. The outline of the face in both stamps of the pair No. 133 has also been re-drawn, but unfortunately it does not show up well in the illustration. It is not possible at present to say to which setting the stamps shown in Illustrations Nos. 131, 132, 134, 135, 136, 137, 138 belong. In Nos. 131-6 the outline of the face has been redrawn and in most cases the eye as well. In Nos. 137 and 138 the vertical lines of the outer frame have been touched up, and in No. 129, which is probably the second setting, the slanting lines between the circle and the frame just above the "s" of "ANNAS" have been roughly redrawn. There are several other retouches of a similar nature, but as they are very slight it is hardly worth while to illustrate them at present. In most cases the outline of the face has been deepened, with the result that the expression has been considerably altered. The eye and chignon are also sometimes slightly retouched.

Various other types of the half, one, and four annas are known, which have apparently passed through the post about that time, although never officially authorized. These are fully described later under the headings "Essays" and "Proofs."

The sheet of the four annas of the first setting with stamps separated by blue wavy lines, in the official collection at Calcutta, of which Plate XIV, No. 120 is a specimen, has already been mentioned. Although there is no shading on the neck

it will be seen that it is not the same engraving as the head without frame and without shading on the neck on Plate IV. In the latter case the ear is very much larger, and there are other differences in detail. The marginal inscriptions are the same as in the issued sheets, except that the month is omitted, and the corner ornaments are similar to those of the first three transfers of the half anna. It is dated 1854. The paper is without watermark, and it is probably one of the early trial sheets before the retouch spoken of by Captain Thuillier. This sheet is copied more or less exactly in the various official reprints, but in the latter the head without shading on the neck on Plate IV has been used, and the corner ornaments are like that on the same plate, which was only used for the sheets printed after September, 1854.

TABLE SHOWING THE NUMBERS PRINTED OF EACH VALUE.

Value.	Date of Transfer.	Date of Delivery.	No. of Sheets.	No. of Stamps.
½ a., blue	May, 1854.	24. 5. 54	37,408	3,591,168
" "	July and August, 1854.	11. 8. 54	293,252	28,152,192
" "	August, 1854.	{ 2. 11. 54	2,244	215,424
" "	(retouched die) August, 1855.	{ 3. 11. 54	495	47,520
		3. 7-3. 11. 55	48,831	4,687,776
			<u>382,230</u>	<u>36,694,080</u>
1 a., deep red	August, 1854.	11. 8. 54	26,897	2,582,112
" red (first retouch)	September, 1854.	2. 11. 54	54,961	5,276,256
" red (second retouch) " "pointed bust"	August (?), 1855.	3. 7-3. 11. 55	15,834	1,520,064
			<u>97,692</u>	<u>9,378,432</u>
4 a., with blue dividing lines, stamps 18 mm. apart	October (?), 1854.	{ 14. 10. 54	700	8,400
" "		{ 28. 10. 54	16,470	197,640
" "	December (?), 1854.	13. 12. 54	32,829	393,948
" (retouched die)	March, 1855.	15. 3. 55	11,581	138,972
			<u>61,580</u>	<u>738,960</u>
" stamps 6 mm. apart	March, 1855.	4. 4. 55	11,911	285,864
" stamps 2½ mm. apart	April, 1855.	26. 5. 55	10,629	255,096
" " "	August (?), 1855.	3. 7-3. 11. 55	15,836	380,064
			<u>26,465</u>	<u>635,160</u>

Total Numbers of Sheets and Stamps Printed.

½ a., blue	382,230	...	36,694,080
1 a., red	97,692	...	9,378,432
4 a., 18 mm. apart	61,580	...	738,960
4 a., 6 mm. apart	11,911	...	285,864
4 a., 2½ mm. apart	26,465	...	635,160
	<u>579,878</u>		<u>47,732,496</u>

The number of half anna stamps actually issued must probably be diminished by 24,560 sheets = 2,357,760 stamps, destroyed as imperfect. It often happened

that a whole sheet would be rejected because a single stamp on it was imperfect, but in spite of all the care that was exercised a few stamps showing flaws are known. The half anna is found with double impression, and there was a specimen of the four annas of the first setting with blue wavy lines, with additional wavy lines across the back, in the collection of the late Mr. D. Garth. As might be expected, the head in this value is not always exactly centred in the frame. A specimen is known with the head so much out of position that the lower part of the neck projects 1 mm below the letters "ou" of "four." A copy is known showing the frame alone, without the head, which has probably been chemically removed.

The half, one, two, and four annas are known with fine serrated perforations, gauging about 22, and the two annas with pin-perforations, all probably unofficial.

The actual number printed of the two annas stamp is not known. When the order for them was given, it was stated that the number required would be about one million. None of the sheets of this value bear any date, and no orders for further printings are to be found among the records. It is therefore highly probable that only one printing was made.

Although the first supply of stamps manufactured by Messrs. De La Rue & Co. arrived in India in November, 1855, the locally printed stamps still in stock in the various district post offices were not called in and destroyed until early in 1858. The numbers actually returned are not known.

Captain, afterwards General Sir Henry Edward Landor Thuillier, c.s.i. (late Colonel-Commandant Royal Artillery, and late Surveyor-General of India), who was responsible for all the stamps printed at the Surveyor-General's Office, died in June, 1906, at the advanced age of ninety-two. Almost up to the last he retained all his faculties, and would talk of the difficulties he had to contend with in the production of the first Indian stamps. His name is one that will always be remembered with admiration and respect by Philatelists.

SECTION III.

THE DE LA RUE STAMPS, 1855-1867.

THE locally-printed stamps had to be used till a much later date than was at first intended. The design proposed for the new stamps had been seen in India as early as October, 1854, and it was generally expected that the first supply would be received about the end of that year. In official quarters it was understood that the new stamps would reach India about the 1st May, 1855. As a matter of fact, however, Messrs. De La Rue & Co. did not register the first plate until the 8th June, 1855, and the first supply did not arrive in India until November of that year.



2

The values sent out were the half, one, two, four, and eight annas (Illustration No. 2). The designs were engraved on steel, and the stamps were printed on white wove, unwatermarked, slightly surfaced paper varying in thickness from medium to very thin, with white gum, which generally became more or less yellow afterwards from the effects of the climate. All the "registration" sheets in Somerset House have white gum.

The four and eight annas are also found printed on a highly glazed thick bluish

paper, similar to that used for the first four pence of Great Britain, but without watermark. The first sheet of the eight annas value in the collection at Somerset House is on the bluish glazed paper, while the first sheet of the four annas is on the white paper. This seems to show that the bluish and the white papers were in use at the same time, and that the stamps printed on the former paper are not necessarily of earlier date.

A stamp of the value of eight pies was required for the prepayment of soldiers' letters to the United Kingdom and British Colonies. Up to the 18th August, 1855, their correspondence had been carried free of charge, but, on the privilege being withdrawn, it was optional to the sender of a letter or newspaper to prepay the postage by means of eight pies stamps, or with cash at the rate of nine pies, per tola, or about half an ounce. This stamp was of a slightly different design, and was octagonal in shape. The early die for the head, after the first five values had been made, was reserved for the stamps of Great Britain. The diadem in the new die is entirely different, and it was also used for the Electric Telegraph, Receipt and Foreign Bill stamps up to August, 1861 (Illustration No. 3). The eight pies stamps were on sale in India soon after the 16th May, 1860. (Appendix B, No. 82.)



3



4

Messrs. De La Rue state that they have no knowledge of any of the values besides the four and eight annas being printed on the bluish glazed paper, and it may be taken for certain that none others exist. The so-called one anna on bluish paper is quite a different stamp. It is, in fact, the ordinary one anna on white, unwatermarked paper, the blueing of the paper being probably artificially produced. The half and four annas and in a more marked degree the eight pies, are sometimes found on paper slightly blued, probably by the action of the colouring matter of the stamps. The paper used for the eight pies stamp, without watermark, seems to be the only one that bore a control mark. In the case of this value it is printed in blue at the lower left-hand corner of the sheet (Illustration No. 4).

All the stamps of this issue were perforated 14 by a horizontal "comb-machine" similar to that which was used for British stamps.

In the case of the half, one, two, four, and eight annas, the general appearance of the design, except for the value, is identical, but in every case there are minute differences in the lines of the background, the shading in the rectangular frame, and the loops in the corners. The head, however, is practically always the same, and there was probably a standard die for this from which impressions on soft metal were taken, and then the rest of the design was engraved round the head separately for each value. The lower halves of these five stamps and the second die of the eight annas have been enlarged to show the differences more clearly (see Plate XVII, Nos. 144-149). The enlargements of both the dies of the eight annas are not quite correct. (Nos. 148, 149.) In each case the bottom line of the outer frame should be broken, and should not touch the outer oval.

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The actual number printed of the two annas stamp is not known. When the order for them was given, it was stated that the number required would be about one million. None of the sheets of this value bear any date, and no orders for further printings are to be found among the records. It is therefore highly probable that only one printing was made.

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The first plate of the half-anna value was registered on the 8th June, 1855, and there is no plate number on the registration sheet, but the figure "1" must have been engraved on the plate afterwards. There were twenty-nine plates in the first state of the die (Plate XVII, No. 142), the "registration" sheets of the first nine being on the unwatermarked paper and numbered (after the first one) "1 A," "1 B," etc., to "1 H," in an octagonal frame. As might be expected there is a great range of shades; most of the early printings are in a pale sometimes almost a milky blue, and the paper is generally thin, occasionally almost pelure, and highly surfaced. The tendency is for the shades to become brighter and deeper, though some of the later printings revert to the pale shades, as will be seen from the "Table of De La Rue Plates," pp. 40, 41, while the paper is usually thicker and not so highly surfaced.

There were three plates of the eight pies value, the first being registered on the 21st May, 1859. The first "registration" sheet is on white unwatermarked paper without any trace of blueing, and is numbered "1," in an oval frame. The colour of the stamps varies from deep to pale lilac, and the paper is often highly surfaced. Mention is made in the *Supplement to the Stamps of India and Ceylon* of the first plate being printed on highly surfaced paper as distinguished from that of the later ones, but the latter are on the watermarked paper, which is always less surfaced. As before mentioned, the unwatermarked stamp is sometimes found on paper very distinctly blued.

There were probably nineteen plates of the one anna stamp of the first type, but the dates of registration of only eighteen are known, the one numbered "2 J" being missing. The first three "registration" sheets are on the unwatermarked paper, and the earliest one is dated the 8th June, 1855, and has no plate number, while the other two are numbered "2 A," "2 B." The shades of the stamps vary from pale to deep brown; the paper is thin, sometimes highly surfaced and occasionally slightly blued.

There were eight plates of the two annas value, the first three being registered on unwatermarked paper. The first registered sheet was in dark *blue-green*, and the date of registration was the 8th June, 1855. It had no plate number, while the second and third were numbered "3 A," "3 B." Green was the colour naturally chosen, being the same as that of the locally-printed stamp. The shade of the first "registration" sheet is quite different from that of the supply sent to India, which was in a pale *yellow-green*. No explanation for this has been found. Only one printing was made in this colour, as it was soon found to be very difficult to distinguish from the *blue* of the half anna by artificial light. Messrs. De La Rue & Co. were thereupon requested to select some other colour. The two annas, green, was



5

never actually issued (Appendix A, No. 55), though it is sometimes found with a trial cancellation (Illustration No. 5), but a few copies seem to have passed through the post. For a long time this stamp was of considerable rarity, until the discovery of a large portion of a sheet in an Indian Post Office; a considerable proportion of the stamps had been obliterated with this trial cancellation. The large stock of the locally-printed two annas still in hand was doubtless made use of until a supply in the new colour arrived from England.

Copies of letters from the Director-General of the Post Office of India were sent to the Home Department as early as the 31st December, 1855, asking that the two annas

stamp should be sent out in a different colour, so that supplies in the new colour, "brown-pink," were no doubt printed from Plate I early in 1856, but unfortunately there is no official intimation of the actual date of the change of colour. The "brown-pink" was hardly an improvement, as it was soon found to be very difficult to distinguish from the rose of the eight annas. The colour was then changed to buff and soon afterwards to yellow, while the later printings are in shades of orange.

In the *Stamps of India and Ceylon*, the dates September to December, 1857, are given for the green and yellow stamps, while the "brown-pink" stamps are included among those first issued in 1855. These dates cannot be correct, as the registered sheet of Plate I of the two annas is in the *green* colour, while the "brown-pink" is that of the second plate which was registered on the 2nd September, 1858; and that of the third plate, which was registered on the 6th May, 1862, is *orange-yellow*. Mention of these facts is made in the Supplement to the above work.

Although it was soon discovered that it was difficult to distinguish the colour of the eight annas from the "brown-pink" of the two annas, it is obvious that most of the latter were used up, as postmarked copies are quite common. The colour was changed to buff about 1859 or earlier, while the yellow shade appeared late in 1862. It is evident that the printers were not very careful about the shade, as we find that after the colour had been changed to buff, they again sent a supply in a shade too nearly approaching that of the eight annas, probably towards the end of 1859, for the Director-General in April, 1860, wrote requesting that the buff colour should be adhered to. The paper is thin, varying slightly in thickness, and is more or less highly surfaced. The two annas value has also been chronicled in a reddish-brown shade approaching one of the colours of the one anna, but there is no official evidence that any were ever printed in this colour. It is probably a chemical changeling.

There were three plates of the four annas of the first type, and the first plate was registered on the 7th July, 1855. All the three "registration" sheets are printed in black on unwatermarked paper, and they are numbered "4," "4 A," "4 B." The shades of the stamp vary from black to greyish-black, and as before mentioned this value is also found on the highly glazed thick bluish paper, and also on slightly blued paper.

About the end of 1864 the colour of the four annas was changed from *black* to *green*, as the stamp had been forged; and also for the same reason that the colour of the English black penny stamp was altered, namely, the indistinctness of the obliteration when cancelled with a black postmark.

There was only one plate of the first type of the eight annas, and it was registered on the 30th August, 1855. The "registration" sheet is printed on the highly glazed thick bluish paper, and is numbered "5." The shades of the stamps on this paper vary slightly, and the paper is sometimes nearly white. The stamp on the ordinary unwatermarked paper varies in shade between pale and deep carmine.

The half anna; eight pies; one anna; two annas, green, brown-pink, orange; and four annas, black, on white paper, are known imperforate; and specimens of all except the two annas, green, and two annas, brown-pink, are known used postally.

The four and eight annas stamps on the bluish glazed paper, and the eight pies, one anna, and four annas black, on the white paper, are known cut in two diagonally and used to pay a rate of half their original value. No official orders have been found sanctioning the use of these bisected stamps, but they undoubtedly paid

postage, as several copies are known on entire covers, dated between October, 1859, and March, 1863. They were all posted at Singapore, which was at that time an Indian post office, and were cancelled with a postmark "B. 172." Probably the supply of certain values had temporarily run short there. The bisected eight pies and one anna stamps were used on letters addressed to the United States of America.

The rate per half ounce from India to the United States was nine annas four pies, and the rate from Singapore to India was four annas. Consequently a letter from Singapore to the United States would require stamps of the value of thirteen annas four pies. I have a letter from Singapore to New York with stamps of the value of thirteen annas and in addition half a one anna stamp, which was evidently used as four pies; but generally the rate was made up by using half an eight pies stamp. The latter were probably allowed to prepay postage till the Indian stamps were over-printed for use in the Straits Settlements in 1867, as there was no Indian stamp of the value of four pies.

Early in 1860, after the first contract with Messrs. De La Rue & Co. had been completed, Mr. H. B. Riddell, the Director-General of the Post Office, recommended that another attempt should be made to manufacture postage stamps in India, but his suggestion did not find favour with the Court of Directors, and further contracts with Messrs. De La Rue & Co. were entered into.

In order to make forgery more difficult, a new paper having a separate watermark for each stamp was ordered in October, 1864. The first issue on this paper was, however, not made until January, 1866. The watermark was in the shape of an elephant's head (Illustration No. 6). The earlier shades are identical with those of the unwatermarked stamps. At first the paper was thin and transparent; but the later printings are on a thicker paper. The gum and perforation are the same as those of the stamps without watermark. The half anna is known imperforate, and also imperforate along the top and both sides, owing to the perforating machine having missed one row. Some of the values both on the unwatermarked and watermarked papers are found perforated twice, which gives them the appearance of being finely serrated.



6

There are twenty "registration" sheets of the half anna value, before the die was retouched, on the watermarked paper, numbered "1 I" to "1 Z," and "1 $\frac{2}{A}$," "1 $\frac{2}{B}$." The first plate registered on this paper is dated the 20th January, 1865, but the first supplies were not sent out until December of that year. The early shades vary between pale blue and blue, like those of the stamps on the unwatermarked paper, but beginning from about 1870 the colour becomes brighter and deeper.

The second and third "registration" sheets of the eight pies stamp are on the watermarked paper, and are numbered "6 A" and "6 B." The first plate of this value was numbered "1," either intentionally as being the first stamp from the new die, or possibly in error. Plate "6 A" is dated the 16th May, 1867, and the first supplies were delivered in September, 1867. The stamps vary in shade from a very pale to a deep lilac, and sometimes nearly approach purple in colour.

There were probably sixteen plates of the one anna registered on the watermarked paper, numbered from "2 C" to "2 R," though, as before mentioned, the sheet of "2 J" is missing, and perhaps it was never registered. Plate "2 C" is dated the 28th December, 1865, and as supplies of stamps of this value on the

watermarked paper were sent out the same month, it is possible that some of them were printed from plate "2 B." The shades of the early "registration" sheets vary from pale to deep brown, like those of the unwatermarked stamps, but about 1872 the colour becomes more of a reddish-brown, and towards 1874 the shades are much darker. Specimens are known in a deep vandyke-brown.

There are five "registration" sheets of the two annas on the watermarked paper, numbered "3 C" to "3 G," the earliest being dated the 2nd May, 1866. Supplies of this value were sent out in December, 1865, so that the first printings on the watermarked paper were from an earlier plate, probably "3 B." The "registration" sheets vary considerably in colour; "3 C" (2nd May, 1866) and "3 D" (18th May, 1867) are bright orange-yellow, "3 E" (29th April, 1868) is dull yellow, "3 F" (15th June, 1870) is bright yellow, and "3 G" (10th August, 1881) is red-orange. It must be remembered that, as in all the other values, the shades must not be taken as peculiar to these plates.

None of the "registration" sheets of the four annas value are printed on the watermarked paper, as no fresh plates were made after the new paper was introduced. The first supplies on this paper were delivered in May, 1866, and the shades vary from green to deep green. No fresh plate was necessary for the printing of the eight annas (Die I) stamp on the new paper. There must have been a very small printing, as the stamp is scarce and there are practically no shades.

Specimens of the eight pies stamp are in existence surcharged with "NINE" in red, and "NINE PIE" in red and also in black. These surcharges were never officially sanctioned, and were probably during the period when the eight pies stamp was being sold for nine pies.

No fiscal stamps of any kind were allowed to be used in prepayment of postage, and only a few appear to have been allowed to pass by accident.

The stamps of this issue were printed in sheets of 320, divided into four panes of eighty, each pane consisting of ten horizontal rows of eight stamps. The margins round the sheet and between the panes were watermarked, and bore inscriptions in the same colour as the stamps themselves. The watermarks of the horizontal margins are as follows: along the top of the sheet (upside down) "GOVERNMENT OF INDIA", between the upper and lower panes and along the bottom of the sheet "EAST INDIA POSTAGE". The watermarks of the vertical margins are as follows: on the left-hand side reading downwards, on the right-hand side reading upwards (in double-lined capitals), and between the panes upwards and downwards in two lines (in small sans-serif capitals), "GOVERNMENT OF INDIA—EAST INDIA POSTAGE".

The first stamps printed by Messrs. De La Rue for the East India Company were, by a special arrangement, under the supervision of the Commissioners of Inland Revenue, and the sheets of some, though not of all the values, bear the inscription "Printed by Thomas De La Rue & Co., London, under the supervision of Her Majesty's Commissioners of Inland Revenue" on the margin of the right-hand side of the sheet, reading upwards. The first six plates of the half anna and the first plates only of the eight pies, four and eight annas, bear this inscription, but on the later plates of all these values it does not appear. When, towards the end of the year 1861, the Commissioners of Inland Revenue gave up the control of the manufacture of Indian stamps and it was taken over by the India Office, this inscription was omitted. During this period the "registration" sheets were kept by Messrs. De La Rue & Co. at 110 Bunhill Row, E.C. In the year 1886 the Controller of Stamps took charge of the printing of the Indian stamps, and all the

“registration” sheets from the end of 1861 were deposited at Somerset House in his charge. The first plates of the one and two annas have no inscriptions at all on the margins. The first plate of the eight pies has the plate number “1” in an oval frame under the second stamp from the left in the bottom row and over the second stamp from the right in the top row, but the second and third plates of this value are numbered “6 A,” “6 B” in an octagonal frame at each of the four corners. The plate numbers of the other values on all plates made up till the end of 1865 are in octagonal frames. All later plates bear plate numbers in circular frames. With the above exceptions the inscriptions on the margins are the same for all values, varying only where affected by the value of the stamp.

For the half anna the inscriptions are as follows:—

At the top and bottom of the sheet, in Roman capitals, the words “ONE HALF SHEET CONTAINING 160 STAMPS—FIVE RUPEES”.

On the left-hand margin, “WHOLE SHEET CONTAINING 320 STAMPS—TEN RUPEES”.

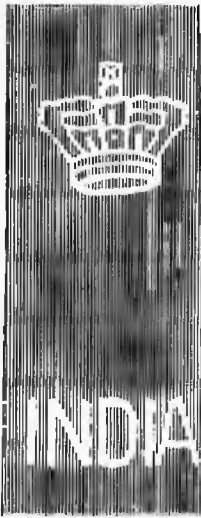
On the right-hand margin—no inscription.

On the vertical margins repeated twice between both the two upper and the two lower panes, “ONE QUARTER SHEET CONTAINING 80 STAMPS—TWO RUPEES & EIGHT ANNAS”.

The margins of the sheets continued to bear these inscriptions till the end of the year 1865, when the new paper, watermarked with an elephant’s head, was introduced. The lettering of the inscriptions on the new paper is larger and the type is thicker, but the wording is the same, except that the word “ONE” before “HALF” is omitted; the right-hand outside margin bears the same inscription as the left-hand one, the word “THE” being added before “WHOLE,” and the horizontal margin between the upper and lower panes is filled up with an ornamental design, in order to prevent it from being used to print forgeries on. In the year 1873 the inscription at the bottom of the sheet was inverted, and all the later sheets have this peculiarity.

SECTION IV.

THE PROVISIONAL SIX ANNAS STAMPS, 1866.



THE rate per tola or half ounce for letters to the United Kingdom, via Marseilles, had been fixed at six annas eight pies, from the 15th July, 1863. The stock of two annas stamps in the Calcutta Stamp Office ran low in May, 1866, so that there was an urgent need for a stamp of the value of six annas pending the arrival of a supply of the new value, six annas eight pies, which had been ordered from England. To meet this demand it was decided to overprint the Foreign Bill Stamp of the value of six annas with the word “POSTAGE”, and this was done at Calcutta. There were sufficient supplies of stamps of the values of two and four annas in the provincial treasuries, and it was decided accordingly to issue these provisionals at first only in the Presidency towns—Calcutta, Bombay, Madras. The design for these Foreign Bill stamps was engraved by Mr Joubert

de la Ferte on the 9th August, 1861, and they were surface-printed by Messrs. De La Rue & Co., on highly glazed paper in sheets of eighty stamps in four rows of twenty, and perforated 14. The watermark consists of a large crown across the upper part and the word "INDIA" across the lower part. The word "POSTAGE" was overprinted in green in a curved line, and the upper and lower labels of the stamps, bearing the inscriptions "FOREIGN" and "BILL" respectively, and including usually all the watermarked portions, were cut off.

There are two heights of the letters of the overprint, 2 mm. and 3 mm. The former overprint varies but little, and any differences appear to be due to broken type (Illustration, No. 8). It was probably the earlier one, though both appear to have been in use about the same time. I have a copy of the tall overprint dated 24th July, 1866. The latter varies considerably in the arrangement of the letters. In addition, the portions to be cut off from the stamps with the tall overprint were marked by green horizontal lines across the stamps. The overprint appears to have been applied to each horizontal row in turn, and there are twenty different types (Plate XVII, Nos. 150-169). It is unfortunate that it has not been possible to quite complete the plating of the overprint on these stamps. It is believed that the types shown are the twenty different ones, but others have been found which vary slightly, and these variations may be due either to a slight shifting of the type, which must have been very difficult to set up in a curved line, or to an accidental injury. Overlapping pairs and strips have been seen connecting up Nos. 150-161, 163-165, and 166-169, and as it is known that No. 150 is on the left and No. 169 is on the right-hand side of the sheet, only one pair fixing the position of No. 162 or of the strip Nos. 163-165 is necessary to complete the entire setting. The overprint with letters 3 mm. high is known inverted, and is extremely scarce in this condition.



8

It is not known how many of each type of overprint were printed. The total number, as far as can be gathered from official documents, was 166,460. The actual number sold was 102,212. These provisionals were first on sale in Calcutta on the 28th June, 1866.

SECTION V.

THE DE LA RUE STAMPS, 1866-77. NEW DIES AND VALUES.



9

BETWEEN the years 1866 and 1874 new dies were prepared by Messrs. De La Rue for the four and eight annas (Illustrations, Nos. 9, 10), and the dies of the former and the half anna were retouched. No reason is assigned for the latter alterations, but they were possibly with a view to improving the appearance of the stamps. The paper and perforation remained the same.

The design of the four annas value was altered in 1866 and the stamps of the new type were issued in September of

that year. This new die was retouched slightly in 1877, the differences being that in the altered die the mouth is more open, and the line at the corner of the mouth is extended on to the upper lip; there is a deeper curved line defining the nostril, and the profile also is defined by a line of colour, extending from the point of the nose to half-way down the neck, and the lines of shading in the background near the bridge of the nose have been shortened (Plate XVII, Nos. 140, 141).

The "registration" sheets of the four annas value from the new die, before retouching, are numbered "4 C" to "4 G", the first one being dated the 28th March, 1866. The first three are in a rather pale-green shade, but "4 F" and "4 G" are in a much darker blue-green. The colours of the "registration" sheets do not indicate the introduction of new shades, as some or possibly all the plates were used simultaneously. The printers afterwards went back to the pale green shade for a short time. Plate "4 G" was registered on the 21st August, 1872, and the next plate did not appear until the 11th December, 1877, and was from the retouched die. This is numbered "4 H", and there are two later ones—"4 I" and "4 J"—both from the same state of the die, and printed in the blue-green shade. All the inscriptions surrounding the plates have the large lettering, and in the case of the last three the bottom inscription is inverted.



10

The design of the eight annas was altered in 1866. In the new die the crown is quite different, and the letters of the inscription are thicker.

It has been already mentioned that the head die used for the first five De La Rue stamps, the half, one, two, four, and eight annas, was afterwards employed solely for the stamps of Great Britain, so that a new "head" die had to be made for the eight pies value. The latter was discarded towards the end of 1861, and a third "head" die was made in 1862 and used for all postage and fiscal stamps till 1880, except the eight annas. When, however, a new die was required for the latter, it was recognized that the die then in use was not the same as the first one, but it was forgotten that the first one of all was being used for British stamps, and consequently the second die was unearthed again to make a new one for the eight annas. This ingenious suggestion has been made by Mr. Crofton to explain the resuscitation of the discarded second die, and appears to be a solution of the difficulty, as there must have been some reason for not using the die that was being employed for all the other values. The eight annas stamps of the new type were issued on the 1st January, 1868.

Four plates from this new die were registered. They were numbered "5 A" to "5 D", the first being registered on the 23rd July, 1866. "5 C" was registered on the 13th April, 1870, and "5 D" not until the 29th October, 1879. All these plates have the large lettering, and in the last one the lower inscription is inverted. These stamps vary in shade from pale to deep rose, the early printings being usually the paler.

The half anna was also altered, but very slightly, in 1873. In the retouched design the mouth is more open, and there is a curved line added to define the nostril more clearly (Plate XVII, Nos. 142, 143). There were twenty-three plates registered after the retouch of the die, numbered from "1 $\frac{2}{6}$ " to "1 $\frac{2}{4}$ ", the first being dated the 21st May, 1873. The first three "registration" sheets are in a rather pale bright blue, but towards the end of 1873 the colour becomes darker. Between 1876 and

1880 there were evidently a great many printings, and the stamps vary considerably in shade. All these plates have the larger lettering, and the lower inscription inverted.

Five new values were also added, the six annas eight pies, slate; nine pies, lilac; one rupee, slate; six annas, pale brown, olive-brown; and twelve annas, red-brown.



11



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As has been already mentioned, the rate for letters to the United Kingdom via Marseilles had been fixed at six annas eight pies from the 15th July, 1863, but no stamp of that value was issued till May, 1867. It continued in use until early in 1874, when the route via Marseilles was abandoned; and the rate being no longer required, the sale of this value was discontinued on the 1st April of that year, and all but eighteen of the remaining sheets on hand at the various offices were burned. The total number destroyed was 13,464 sheets and twenty-three stamps, including a reserve stock of 2323 sheets in London. This particular value had been very little used after the postage rate was reduced, and it was calculated at the time that the stock on hand was sufficient to last for 165 years! There were three plates of this value numbered "7", "7 A", "7 B", the earliest being registered on the 11th September, 1866. The inscriptions on all the plates is in the large lettering. The "registration" sheets of the first two are in a pale slate shade, but the third is rather darker in colour.

There was only one plate of the first type of the nine pies value. It was numbered "8", and registered on the 1st April, 1874. The lettering is large and the lower inscription inverted. The stamps vary in shade from pale to deep lilac. Until a supply of stamps of this value arrived, postmasters were directed to sell their remaining stock of eight pies stamps at the rate of nine pies each, from the 1st April, 1874, and this order, no doubt, gave rise to the surcharges "NINE" or "NINE PIE" which are sometimes found on the eight pies stamp. They had no official sanction. The nine pies stamps were issued on the 18th July, 1874.

There were two plates for the rupee stamp, numbered "9" and "9 A", the former being registered on the 1st April, 1874. The lettering is of the large type, and the lower inscription on both plates is inverted. The stamps vary in colour from pale to deep slate, and they were issued on the 1st September, 1874.

There were three plates for the six annas value, numbered "10", "10 A", "10 B". The earliest was registered on the 26th April, 1876. The lettering is in the large type, and in all three plates the lower inscription is inverted. The stamps were printed in two distinct shades—pale brown and olive-brown, but all the "registration" sheets are in the former colour, that of the last plate being rather paler than the first two. The olive-brown shade is known at any rate in the second plate. This value was issued on the 19th August, 1876, and was very little used; the supply was so large that the "Queen's Head" second type without the word "EAST" was never issued, and it was not finally superseded by the "King's Head" type until 1904.

There were two plates of the first type of the twelve annas stamp, numbered "11" and "11 A", the former being registered on the 4th May, 1876. The lower inscription on both plates is inverted, and the lettering is in the large type. The colour is reddish brown, and varies but little in shade. This stamp was first issued on the 19th August, 1876.

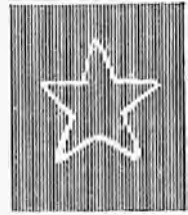
All the plates made after a certain date bear a "current" number in two of the opposite corners in addition to the "plate" numbers, which are in the other two opposite corners. These show approximately the order in which the plates were made (*vide* Table of Plates, pp. 40, 41, 42). This system first came into use for plates registered after the end of 1869, and ceased when the new series commenced in 1882.

SECTION VI.

THE DE LA RUE STAMPS, 1882-1888. WATERMARKED STAR.

UP to this date all the Indian postage stamps of the London printings were smaller in size than the British and Colonial stamps then in use, and this no doubt caused a certain amount of trouble when perforating and packing the sheets. All the stamps subsequently issued, except the two, three, and five rupees, were of the more ordinary size, namely $22\frac{1}{2}$ mm. \times $18\frac{3}{4}$ mm., instead of $20\frac{1}{2}$ mm. \times 18 mm. The engraving of the new stamps was not nearly so fine, and they were supplied to the Indian Government at a considerably cheaper rate. The words "EAST INDIA" on the stamps now disappear and "INDIA" takes their place, and this is only what might be expected, as the word "EAST" was dropped from the official title when the Company was abolished after the Mutiny. There are no longer any inscriptions or plate numbers on the margins. The stamps are arranged so that a sheet consists of 240 stamps in two panes of 120 (ten rows of twelve), instead of 320 stamps in four panes of 80 (ten rows of eight). The strip of paper between the two panes is perforated with two rows of large holes to prevent it from being used to print forgeries on, except in the case of the twelve annas, which has coloured bars printed on this strip.

The dies for this series were also engraved on steel, and the stamps surface-printed by Messrs. De La Rue & Co., on medium white wove paper (except in the case of the twelve annas, for which a coloured paper was employed), watermarked with a five-pointed star. The gum was originally white, but that used at first had a tendency to become brown. The sheets were perforated by a "comb" machine, gauging 14, as before. The stamps belonging to this series are the half anna, nine pies, one, two, four, eight, and twelve annas, and one rupee, and also three new values, namely the one anna six pies, three annas, and four annas six pies. In addition to the alterations in the designs, the colours were also changed.



16



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21

The first printing of the half anna value was in a deep green shade, but the later ones are more blue-green. The first plate was registered on the 3rd January, 1882, but the stamps do not appear to have been issued until some time in 1883.

The so-called "Jubilee lines" were added to several of the plates of this value in 1887.

The first shade of the nine pies was rose, but it was afterwards changed to aniline-carmine. The first plate was, like that of the half anna, registered on the 3rd January, 1882, but no stamps were issued until 1883. The same applies to the one anna value, the first plate of which was registered on the 5th January, 1882. The first colour of this stamp was brown-purple, while later printings are in shades of plum (aniline).

The first plate of the one anna six pies was registered on the 10th August, 1881, and the stamps were issued in January, 1882. The colour is sepia, and there are only slight shades. About 6,000,000 were issued.

The first plate of the two annas value was registered on the 3rd January, 1882, and the stamps were issued some time in 1883. The earliest shade was a deep bright ultramarine, not the pale ultramarine as generally supposed. The latter was

the second shade. The dark shade is very scarce indeed, and most copies bear the overprint of one of the six Native States—Chamba, Faridkot, Gwalior, Jhind, Nabha, and Patiala. The last printing was in a bright shade of ultramarine, but not nearly so deep as the early one.



22



23



24



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27

The plate for the three annas value was registered on the 10th August, 1881. The early printings are in orange, while later ones are in brown-orange shades. Bars were added to the plate between the panes in 1887.

The plate of the four annas was registered on the 5th January, 1882, but none appear to have been issued until June, 1885. The first shade was olive-green, but the later printings are in shades of grey-green.

The plate of the four annas six pies was registered on the 18th December, 1885, and the stamps were on sale on the 1st May, 1886. The colour was yellow-green, with hardly any shades. This stamp was required for the new postal rate to Great Britain.

A new design was also prepared for the six annas value, but owing to the large stock of this stamp that remained on hand, no stamps of the new design were ever issued. The plate was registered on the 3rd January, 1882, and the colour chosen was ochre. (See under heading "Essays," Section I, p. 62.)

The eight annas was first printed in a reddish-mauve colour, and was issued in 1883. The next printings were in a deep dull aniline mauve, and the later in bright and paler shades of the same colour. The plate was registered on the 3rd January, 1882.

The twelve annas was printed in purple on red paper, and this value was the only one of the series for which a coloured paper was employed. There are practically no shades. The stamps were first issued on the 1st April, 1888, but for some reason or other there is no record of the plate being ever registered. The plate was no doubt made in 1881. There is a place for it in the table of plates, as No. 297, and the date probably was the 3rd January, 1882.

The colour of the one rupee was slate, with slight shades. The plate was registered on the 3rd January, 1882, and the stamps were issued in 1883. This

stamp was extensively and successfully forged, and for a long time the fraud was not discovered.

To several of the plates what are called "Jubilee" lines were added in 1887. The object was to protect the edges of the plate from wear. Up till 1902 these lines were continuous, except for a short time at first, when there were breaks at the bottom of the second, fifth, and eighth vertical rows. This has been seen in the half anna, dark green.

A sheet of the half anna value, very distinctly doubly printed, was bought at face value in a post office near Calcutta some years ago. Part of a sheet of the two annas, also very distinctly doubly printed, was issued from the Karachi post office about the end of 1896. In this case a large number were used in the ordinary way before the variety was discovered by a philatelist. It is extraordinary how such sheets could have been sent out, but there is no doubt that they were issued in the ordinary way.



28



29

SECTION VII.

THE TWO ANNAS SIX PIES, THREE PIES, AND BI-COLOURED STAMPS, 1891-1899.

IN this section are included the provisional two annas six pies, formed from the four annas six pies, which was no longer required when the postal rate to the United Kingdom was reduced on the 1st January, 1891; the permanent two annas six pies; bi-coloured stamps of the values of one, two, three, and five rupees; a provisional three pies stamp, made by surcharging the half anna with " $\frac{1}{4}$ " in black; and a permanent three pies stamp. The paper, gum, and perforation are the same as before, except in the case of the two, three, and five rupees, which, being of larger size than the others, had to be perforated by a single-line "14" machine.

As the two annas six pies stamps were required before they could be obtained from England, a supply was made in Calcutta by surcharging the four annas six pies with " $2\frac{1}{2}$ As." There are several varieties in this surcharge due to variations in the relative positions of the letters and figures. Complete sheets are known in which only the variety shown in Illustration No. 36 occurs, and it follows that either there were two settings of this surcharge or else that the displacements of the letters and figures were noticed and corrected, or assuming that the surcharge was made by means of loose type, the frame containing the set-up surcharge was shaken

and some of the type disarranged. At any rate these varieties are of considerable rarity. Illustration No. 30 shows the correct type and Nos. 31-6 the varieties.

2½ As.

30

2½ As.

31

2½ As.

32

2½ As.

33

2½ As.

34

2½ As.

35

2½ As.

36

In No. 31 the full-stop after "s", in No. 32 both the "s" and the stop, and in No. 33 the "As" and stop are raised. In No. 34 the "A" is raised. In No. 35 the "2" of "½" and the "As.", and in No. 36 the "2" of "½", the "As.", and the large "2" are all on the same level. The last named is No. 75 on the lower pane of the sheet, but none of the other varieties occur on the same sheet. The surcharges on the two panes are not identical, and the whole sheet appears to have been surcharged at one operation. This provisional was in use only for one year, and was superseded by the two annas six pies, yellow-green, the plate for which was registered on the 15th September, 1891. This stamp was issued in January, 1892, in the same colour as the four annas six pies. The plate has the continuous "Jubilee" lines.

As before mentioned, a very clever forgery of the one rupee caused the stamps of this design to be withdrawn after some considerable loss to the revenue, and a new bi-coloured stamp of that value, with the head in green and the frame in rose, was issued towards the end of 1892. The plate was registered on the 30th September, 1891, but although a supply was sent to India late that year, or early in 1892, it was not issued until the end of the latter year. In the later printings the frame is in aniline-carmine. There were two "Jubilee" lines, the inner being carmine and the outer green, both continuous.

New stamps of the values of two, three, and five rupees, of a much larger size and with a later portrait of Queen Victoria than had hitherto been used, were issued on the 1st September, 1895. The colours were, for the two rupees carmine and yellow-brown; three rupees brown and green; and five rupees ultramarine and violet. In each case the colour of the centre is given first, and the same plate was used for the centre in all the three values.



37



39



38

The "registration" sheet of the two rupees is dated the 19th April, 1895, that of the three rupees the 25th April, 1895, and that of the five rupees the 2nd May,

1895. All three values were printed in sheets of ninety-six, divided into eight panes of twelve each, in three rows of four, the panes being in four rows of two. The strips of paper between the panes are not perforated, but are printed over with coloured lines. The watermark was the same as before, but fresh paper had to be made with the stars further apart on account of the larger size of the stamps.

About March, 1896, the rate for soldiers' letters was raised from nine pies to one anna, and in consequence the nine pies stamp was withdrawn.

In 1898 a stamp of the value of one quarter anna or three pies was urgently required for the reduced postal rate on "registered" newspapers, and was provisionally obtained by surcharging the current half anna with " $\frac{1}{4}$ ", in black. The overprinting was done by the Government Press in Calcutta, and the stamp was issued on 1st October, 1898. Altogether 33,000 sheets, or 7,920,000 stamps, were

1
4
40

surcharged. There are practically no varieties in the surcharge, though the position of the "1" above the "4" varies slightly. This surcharge is known on the doubly-printed half anna; and copies have been found with the overprint inverted, but up to the present date their genuineness has not been established.

This provisional was superseded in 1899 by a stamp of permanent design, with a portrait of the Queen similar to that in the three high value stamps. The plate for this was registered on the 18th November, 1898. The colour at first was carmine, and 25,000 sheets, or 6,000,000 stamps, were issued.



41

SECTION VIII.

THE ALTERATION TO POSTAL UNION COLOURS, 1900.

THE stamps of this series have the same designs, paper, gum, and perforation as the corresponding values in Section VI, but the colours are altered.

Owing to the desire for uniformity in colour for stamps of the equivalent of five, ten, and twenty-five centimes expressed by most countries in the Postal Union, the colours of the half and one anna, and two annas six pies were changed. This necessitated a change in the colours of the three pies and two annas. The three pies was changed from carmine to grey, the half anna from green to yellow-green, the one anna from plum to carmine, the two annas from ultramarine to mauve, and the two annas six pies from yellow-green to ultramarine.

All these stamps vary slightly in shade. The "registration" sheets are dated as follows:—Three pies, 17th May, 1900; half anna, 17th March, 1900; one anna, 23rd January, 1900; two annas, 4th May, 1900; two annas six pies, 14th February, 1900; and they were issued on the 1st October, 1900.

The three pies and the two annas six pies have continuous "Jubilee" lines; the half and one anna are known without lines but with a double row of large holes in

the strip between the panes, and also with lines and with coloured bars between the panes; the two annas plate has no lines, but bars have been added; the half anna is known with a cut in the line at the bottom of the sheet under the ninth stamp, and the one anna with similar cuts under the third and fourth stamps. The sheets of stamps with coloured bars on the space between the panes are not printed from new plates; these bars were added to the old plates.

The numbers printed were:—

3 pies, grey	5,700,000
$\frac{1}{2}$ anna, yellow-green	82,163,520
1 „ carmine	14,668,560
2 annas, mauve	8,359,200
2 „ 6 pies, ultramarine	3,140,400

SECTION IX.

THE STAMPS OF KING EDWARD VII, 1902-1903.

ALL the stamps of this series bear the head of King Edward VII, but the designs are the same as those of the corresponding values of the Queen's Head issues from 1882-1900, except for the change of portrait and the addition of a small crown above the head of the King. In certain cases this cuts into the upper label, and then the inscriptions in the upper and lower labels are interchanged. This occurs in the half, one, two, and two annas six pies values, and the result is to spoil the symmetry of the series. The six annas stamp is similar in design to the unissued stamp of the 1882-8 series. The stamps were engraved on steel and surface-printed by Messrs. De La Rue & Co. The paper, gum, and perforation are similar to those of the stamps in Section VI.

The values were three pies, grey; half anna, yellow-green; one anna, carmine; two annas, mauve; two annas six pies, ultramarine; three annas, orange-brown; four annas, olive-green; six annas, bistre; eight annas, purple; twelve annas, purple, on red paper; one rupee, green and carmine; two rupees, carmine and yellow-brown; three rupees, brown and green; five rupees, ultramarine and violet.

The plates of the three pies, half and one anna are the only ones of the series which have continuous "Jubilee" lines. They all appeared together in 1902, and there were four plates of each distinguished by cuts in the "Jubilee" line under the first, second, third, or fourth stamps of the bottom row from the left. These lines are, as a matter of fact, made up of bars, one for each stamp, and so close together that they often appear continuous; but the two middle stamps of the row have three short lines under them.

All the subsequent plates, with the exception of the one, two, three, and five rupees, have the "Jubilee" lines divided into lengths, which are exactly

the length or breadth of a stamp, according as the lines are vertical or horizontal on the sheet. The one rupee has a continuous inner line in red, and an outer broken one in green. There is a small flaw in the red line under the second stamp in the bottom row in the sheet of King's as well as the Queen's Head type, which proves that the old plate for the red or frame portion of the stamp is still being used. The strip of paper between the panes is still perforated in the case of this value, but all the lower values now have the coloured bars between the panes.



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The three pies plate was registered on the 13th May, 1902. The first printing was in pale slate-grey, like the colour of the three pies with the Queen's Head. This plate had the cut in the "Jubilee" line under the first stamp of the bottom row, which for the sake of convenience will be called Cut No. 1. The second printing was in blue-grey, with Cut No. 2; the third was in dark grey, with Cut No. 3; and the fourth, with Cut No. 4, was in a pale shade, rather like that of the second printing.

The half anna plate was registered on the 5th April, 1902. The colour is a yellow-green, very much like that of the two annas six pies Queen's Head. The most noticeable shade is found with Cut No. 3, and is a rather darker green with more blue in it.

The one anna plate was registered on the 29th April, 1902. The colour is carmine, and there are no marked shades. As before mentioned, there were four plates for each of these three values, with Cuts Nos. 1 to 4.

These three values were on sale in India on Coronation Day, the 9th August, 1902.

There are two plates of the two annas value with one and two cuts under the first stamp respectively. The first plate was registered on the 1st August, 1902, and there are very distinct shades—violet, lilac, and mauve. There are three short

lines under Nos. 6 and 7, the two middle stamps of the bottom row. This value was issued on the 13th May, 1903.



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There was only one plate each of the two annas six pies and three annas, and they were registered on the 21st August, 1902, and the 16th August, 1902, respectively. Neither plate has any cuts, and the sixth and seventh stamps in the bottom row have a single line under each.

There are two shades of the two annas six pies stamp, pale and bright ultramarine, but there is only one of the three annas, which is rather like the orange-brown of the Queen's Head type.

There were two plates of the four annas value, the first being registered on the 3rd November, 1902. One of these plates has three short lines, and the other one long line or rather three short lines almost touching, under the two middle stamps in the bottom row. These plates were issued first without cuts, but were afterwards given cuts Nos. 1 and 2 respectively. This stamp was issued on the 20th April, 1903. The colour is olive-green, and there are no marked shades.

The only plate of the six annas value was registered on the 13th February, 1903; it was printed in bistre, and issued on the 6th August, 1903. There are no cuts in the "Jubilee" lines, and stamps Nos. 6 and 7 have three short lines under them.

There were two plates of the eight annas value, the first being registered on the 18th November, 1902. There are three distinct shades. The first is dull purple, with Cut No. 1; the second deep aniline-purple, with Cut No. 2; and the third a paler reddish-purple. In this value Nos. 6 and 7 have apparently one line under them, but in reality it is three close together. This value was issued on the 8th May, 1903.

The plate for the twelve annas was registered on the 6th March, 1903. It has three short lines under Nos. 6 and 7, and no cut. The colour is purple on red paper, similar to that of the same value, Queen's Head type.

There was one plate for the one rupee, which was registered on the 20th February, 1903, and, as before explained, the inner red "Jubilee" line is continuous, while the outer green one is broken, with two bars each under Nos. 6 and 7.



53

The registered sheets of the two, three, and five rupees are dated the 9th January, 1903, the 8th October, 1903, and the 12th October, 1903, respectively. The colours are the same as those of the corresponding values of the Queen's Head type, carmine and yellow-brown, brown and green, and ultramarine and violet, and there are only slight shades of each.

The half and one anna stamps have both been issued in booklet form; the half anna one containing twenty-four stamps and the one anna twelve in blocks of six, both being sold at the rate of $12\frac{1}{2}$ annas each. The booklets were not made from specially prepared sheets of stamps, as is the case with the British ones, but were bound up by the upper or lower margins, so that only the three top or bottom rows of each pane could be used for this purpose. They were made up in Calcutta, and not by Messrs. De La Rue & Co., and were first on sale on the 1st April, 1904.

Owing to a shortage in the supply of the three pies value, the half anna was surcharged " $\frac{1}{4}$ " with the same type as that used for the Queen's Head (Illustration, No. 40). This provisional was issued on the 2nd February, 1905, and 100,000 sheets, or 24,000,000 stamps, were surcharged. They have been found with Cuts Nos. 1, 2, and 3.

SECTION X.

THE COMBINED POSTAGE AND REVENUE STAMPS, 1906.

Owing to a decision being arrived at to employ unified stamps of the values of half and one anna for both postal and revenue purposes, new designs had to be made for these values.



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The plates were registered on the 17th July, 1906, and the 20th September, 1906, respectively. The half anna stamp is printed in pale green, and the one anna in carmine; the former arrived in India in December, 1906, and the one anna in the following month. Both have broken "Jubilee" lines, and probably four cuts each, but only Cut No. 2 of the half anna and Cut No. 3 of the one anna have been seen as yet. Both values will be issued shortly in booklet form.

SECTION XI.

TABLES OF THE DE LA RUE POSTAGE PLATES.

Value.	Colour of Registration Sheet.	No. of plate	Plate No.	Current No.	Date of Registration.	Watermark.
½ anna . . .	pale blue . . .	1	1	—	8th June, 1855	none
" . . .	" . . .	2	1 A	—	7th July "	"
" . . .	" . . .	3	1 B	—	2nd Aug. "	"
" . . .	" . . .	4	1 C	—	8th July, 1857	"
" . . .	" . . .	5	1 D	—	2nd Sept., 1858	"
" . . .	" . . .	6	1 E	—	" " "	"
" . . .	" . . .	7	1 F	—	6th May, 1862	"
" . . .	" . . .	8	1 G	—	14th Nov., 1862	"
" . . .	" . . .	9	1 H	—	20th Mar., 1863	"
" . . .	" . . .	10	1 I	—	20th Jan., 1865	Elephant's head
" . . .	" . . .	11	1 J	—	17th Jan., 1866	"
" . . .	blue . . .	12	1 K	—	2nd Feb., 1866	"
" . . .	" . . .	13	1 L	—	March, 1867	"
" . . .	" . . .	14	1 M	—	24th May, 1867	"
" . . .	pale blue . . .	15	1 N	—	27th Sept., 1867	"
" . . .	" . . .	16	1 O	—	" " "	"
" . . .	blue . . .	17	1 P	—	10th Oct., 1867	"
" . . .	" . . .	18	1 Q	—	15th Oct., 1867	"
" . . .	" . . .	19	1 R	—	29th Jan., 1868	"
" . . .	pale blue . . .	20	1 S	—	11th Jan., 1869	"
" . . .	blue . . .	21	1 T	—	19th Feb., 1869	"
" . . .	pale blue . . .	22	1 U	—	11th Jan., 1869	"
" . . .	blue . . .	23	1 V	—	19th Feb., 1869	"
" . . .	" . . .	24	1 W	97	13th April, 1870	"
" . . .	pale blue . . .	25	1 X	106	15th June, 1870	"
" . . .	blue . . .	26	1 Y	107	8th Aug., 1872	"
" . . .	" . . .	27	1 Z	108	" " "	"
" . . .	bright blue . . .	28	1 ^A A	133	13th Aug., 1872	"
" . . .	" . . .	29	1 ^B B	163	30th April, 1873	"
" (retouch- ed die).	" . . .	30	1 ^C C	166	21st May, 1873	"
" . . .	" . . .	31	1 ^D D	169	9th July, 1873	"
" . . .	" . . .	32	1 ^E E	170	" " "	"
" . . .	deep blue . . .	33	1 ^F F	172	11th Sept., 1873	"
" . . .	" . . .	34	1 ^G G	177	7th Jan., 1874	"
" . . .	" . . .	35	1 ^H H	183	10th June, 1874	"
" . . .	" . . .	36	1 ^I I	195	22nd July, 1874	"
" . . .	" . . .	37	1 ^J J	196	15th Oct., 1874	"
" . . .	dark blue . . .	38	1 ^K K	203	29th Oct., 1874	"
" . . .	" . . .	39	1 ^L L	204	" " "	"
" . . .	" . . .	40	1 ^M M	208	24th Nov., 1875	"
" . . .	" . . .	41	1 ^N N	209	" " "	"
" . . .	pale blue . . .	42	1 ^O O	215	8th Nov., 1876	"
" . . .	blue . . .	43	1 ^P P	221	26th Nov., 1877	"
" . . .	" . . .	44	1 ^Q Q	227	11th Dec., 1877	"
" . . .	dark blue . . .	45	1 ^R R	234	14th Aug., 1878	"
" . . .	blue . . .	46	1 ^S S	235	21st Aug., 1878	"
" . . .	" . . .	47	1 ^T T	256	29th Jan., 1879	"
" . . .	" . . .	48	1 ^U U	257	29th Oct., 1879	"
" . . .	dark blue . . .	49	1 ^V V	275	12th May, 1880	"

TABLE OF DE LA RUE POSTAGE PLATES—*continued.*

Value.	Colour of Registration Sheet.	No. of plate	Plate No.	Current No.	Date of Registration.	Watermark.
½ anna . . .	dark blue . . .	50	1 $\frac{2}{w}$	276	2nd June, 1880	Elephant's head
" . . .	" . . .	51	1 $\frac{2}{x}$	289	21st Oct., 1880	"
" . . .	blue . . .	52	1 $\frac{2}{y}$	290	1st Dec., 1880	"
„ (new design)	green . . .	—	none	296	3rd Jan., 1882	five-pointed star
" . . .	yellow-green . . .	—	"	—	17th Mar., 1900	"
8 pies . . .	lilac . . .	1	1	138 1st ser.	21st May, 1859	none
" . . .	" . . .	2	6 A	—	16th May, 1867	Elephant's head
" . . .	" . . .	3	6 B	—	29th Jan., 1868	"
9 pies . . .	" . . .	1	8	184	1st April, 1874	"
„ (new design)	carmine . . .	—	none	—	3rd Jan., 1882	five-pointed star
1 anna . . .	brown . . .	1	"	—	8th June, 1855	none
" . . .	" . . .	2	2 A	—	8th July, 1857	"
" . . .	" . . .	3	2 B	—	2nd Sept., 1858	"
" . . .	" . . .	4	2 C	—	28th Dec., 1865	Elephant's head
" . . .	" . . .	5	2 D	—	2nd May, 1866	"
" . . .	" . . .	6	2 E	—	18th May, 1867	"
" . . .	" . . .	7	2 F	—	23rd Sept., 1867	"
" . . .	" . . .	8	2 G	—	26th Feb., 1868	"
" . . .	" . . .	9	2 H	—	25th Mar., 1868	"
" . . .	pale brown . . .	10	2 I	—	11th Jan., 1869	"
" . . .	(?)	11	2 J	—	Date missing	"
" . . .	reddish-brown	12	2 K	130	8th Aug., 1872	"
" . . .	" . . .	13	2 L	131	13th Aug., 1872	"
" . . .	dark red-brown	14	2 M	198	8th July, 1874	"
" . . .	" . . .	15	2 N	199	15th Oct., 1874	"
" . . .	" . . .	16	2 O	237	31st July, 1878	"
" . . .	" . . .	17	2 P	258	2nd April, 1879	"
" . . .	" . . .	18	2 Q	264	23rd Sept., 1879	"
" . . .	" . . .	19	2 R	287	4th Aug., 1880	"
„ (new design)	chocolate . . .	—	none	293	5th Jan., 1882	five-pointed star
" . . .	carmine . . .	—	"	—	23rd Jan., 1900	"
1 anna 6 pies .	olive-brown . . .	—	"	294	10th Aug., 1881	"
2 annas . . .	green . . .	1	none	—	8th June, 1855	none
" . . .	brown-pink . . .	2	3 A	—	2nd Sept., 1858	"
" . . .	yellow . . .	3	3 B	—	6th May, 1862	"
" . . .	bright orange-yellow . . .	4	3 C	—	2nd May, 1866	"
" . . .	bright orange-yellow . . .	5	3 D	—	18th May, 1867	Elephant's head
" . . .	dull yellow . . .	6	3 E	—	29th April, 1868	"
" . . .	bright „ . . .	7	3 F	—	15th June, 1870	"
" . . .	red-orange . . .	8	3 G	291	10th Aug., 1881	"
„ (new design)	ultramarine . . .	—	none	299	3rd Jan., 1882	"
" . . .	mauve . . .	—	"	—	4th May, 1900	five-pointed star
2 annas 6 pies	bright yellow-green . . .	—	"	382	15th Sept., 1891	"
" . . .	ultramarine . . .	—	"	—	14th Feb., 1900	"
3 annas . . .	orange . . .	—	"	292	10th Aug., 1881	"
4 annas . . .	grey-black . . .	1	4	—	7th July, 1855	none
" . . .	" . . .	2	4 A	—	19th May, 1862	"
" . . .	" . . .	3	4 B	—	"	"
„ (new die)	green . . .	1	4 C	—	28th Mar., 1866	Elephant's head
" . . .	" . . .	2	4 D	—	18th May, 1867	"
" . . .	" . . .	3	4 E	—	29th April, 1868	"
" . . .	dark green . . .	4	4 F	105	15th June, 1870	"
" . . .	" . . .	5	4 G	109	21st Aug., 1872	"
„ (retouched die)	" . . .	6	4 H	228	11th Dec., 1877	"
" . . .	" . . .	7	4 I	265	14th May, 1879	"

TABLE OF DE LA RUE POSTAGE PLATES—*continued.*

Value.	Colour of Registration Sheet.	No. of plate	Plate No.	Current No.	Date of Registration.	Watermark.
4 annas . . .	dark green . . .	8	4 J	286	12th May, 1880	Elephant's head
„ (new design)	olive-green . . .	—	none	295	5th Jan., 1882	five-pointed star
4 annas 6 pies	yellow-green . . .	—	„	350	18th Dec., 1885	„
6 annas . . .	brown . . .	1	10	210	26th April, 1876	Elephant's head
„ . . .	„ . . .	2	10 A	261	2nd April, 1879	„
„ (new design never issued)	pale brown . . .	3	10 B	262	29th Oct., 1879	„
6 annas 8 pies	ochre . . .	—	none	300	3rd Jan., 1882	five-pointed star
„ . . .	pale slate . . .	1	7	—	11th Sept., 1866	Elephant's head
„ . . .	„ . . .	2	7 A	—	21st Aug., 1868	„
8 annas . . .	dark slate . . .	3	7 B	—	1st Dec., 1869	„
„ (new die)	carmine (blued paper) . . .	1	5	—	30th Aug., 1855	none
„ . . .	carmine (white paper) . . .	2	5 A	—	23rd July, 1866	Elephant's head
„ . . .	„ . . .	3	5 B	—	24th May, 1867	„
„ . . .	„ . . .	4	5 C	—	13th April, 1870	„
„ (new design)	„ . . .	5	5 D	266	29th Oct., 1879	„
12 annas . . .	violet . . .	—	none	301	3rd Jan., 1882	five-pointed star
„ . . .	red-brown . . .	1	11	211	4th May, 1876	Elephant's head
„ (new design)	„ . . .	2	11 A	263	19th Nov., 1879	„
1 rupee . . .	purple on red slate . . .	—	none	297 (?)	3rd Jan., 1882	five-pointed star
„ . . .	„ . . .	1	9	185	1st April, 1874	Elephant's head
„ (new design)	„ . . .	2	9 A	267	19th Nov., 1879	„
„ . . .	„ . . .	—	none	298	3rd Jan., 1882	five-pointed star
2 rupees . . .	green and carmine . . .	—	„	384 (head plate)	30th Sept., 1891	„
„ . . .	carmine and yellow-brown . . .	—	„	391 (head plate)	19th April, 1895	„
3 rupees . . .	brown & green . . .	—	„	„	25th April, 1895	„
5 rupees . . .	ultramarine and violet . . .	—	„	„	2nd May, 1895	„
3 pies . . .	carmine . . .	—	„	„	18th Nov., 1898	„
„ . . .	grey . . .	—	„	„	17th May, 1900	„
<i>King's Head.</i>						
3 pies . . .	grey . . .	—	„	14-19	13th May, 1902	„
½ anna . . .	yellow-green . . .	—	„	1-6	5th April, 1902	„
1 „ . . .	carmine . . .	—	„	7-11	29th April, 1902	„
2 annas . . .	purple . . .	—	„	31, 32	1st Aug., 1902	„
2 annas 6 pies	ultramarine . . .	—	„	35, 36	21st Aug., 1902	„
3 annas . . .	orange-brown . . .	—	„	33, 34	16th Aug., 1902	„
4 „ . . .	olive-green . . .	—	„	37, 38	3rd Nov., 1902	„
6 „ . . .	bistre . . .	—	„	58	13th Feb., 1903	„
8 „ . . .	magenta . . .	—	„	39, 40	18th Nov., 1902	„
12 „ . . .	brown on red . . .	—	„	66	6th Mar., 1903	„
1 rupee . . .	green and carmine . . .	—	„	64 (head plate)	20th Feb., 1903	„
2 rupees . . .	carmine and yellow-brown . . .	—	„	56 (head plate)	9th Jan., 1903	„
3 „ . . .	brown & green . . .	—	„	„	8th Oct., 1903	„
5 „ . . .	ultramarine and violet . . .	—	„	„	12th Oct., 1903	„
<i>New design, "REVENUE" added.</i>						
½ anna . . .	yellow-green . . .	—	none	2	17th July, 1906	„
1 „ . . .	carmine . . .	—	„	1	20th Sept., 1906	„

The plates were numbered according to the date of registration of the first plate of each value; that is to say, the first plate of the half anna was numbered "1", the first plate of the one anna "2", of the two annas "3", and so on, although it will be seen that in some cases the number was not actually engraved on the plate. The second plates of these values were numbered "1 A", "2 A", "3 A" respectively.

So many plates of the half anna were required that the letters of the alphabet were exhausted, and a new series begun, numbered, "1²/_A", "1²/_B", and so on.

The figures in the third column denote the number of plates registered of each value. Until towards the end of 1881, when the new designs of larger size were introduced, every plate was registered, but from that date until the changes of colour in 1900 only one of each was registered; and no numbers are given for these, because the actual number of plates made for each value is not known.

Mr. J. A. Tilleard inspected the "registration" sheets at Somerset House in 1894, and I have been able to make a further examination. I have used the table compiled by Mr. Tilleard for the supplement to *India and Ceylon*, and have added in another column the plate numbers on the sheets. There are only a few alterations made in the list of the plates, namely, in the case of the half anna, eight pies, two and eight annas. There are fifty-two instead of fifty plates of the half anna of the first design and eight instead of seven of the two annas. The dates of registration of the various plates given as not registered have now been found, with the exception of "2 J" of the one anna, and the twelve annas of the 1882 type (Illustration, No. 26). There is, however, a vacant place for the latter in the Table of Plates (p. 213) as No. 297, and it is probable that it was registered at the same time as those of the other values of the same series. It will be noticed that Plate "U" of the half anna was registered before "T."

There is an error of lettering in one of the plates of the half anna. It is plate "1²/_F", but it is printed "1²/₄", the "F" being reversed.

When the size of the stamps and the shape of the sheets were altered in 1882, the margins of the sheets no longer bore any inscriptions or plate numbers, and the strip of paper between the upper and the lower halves of the sheets was perforated with two rows of large holes. In 1887 border lines, commonly called "Jubilee lines," were added to the plates of several values to protect the edges from wear.

TABLE SHOWING THE ALTERATIONS IN LETTERING OF THE PLATES.

Value.	Plate No.	Position of number.	Inscriptions.
½ anna . . .	1-1 F . *	lower left and upper right	small lettering.
	1 H, 1 I	under or over 2nd stamp from corner of each pane	" "
	1 J-1 V	all four corners . . .	large lettering.
	1 W, 1 X	lower right and upper left	" "
	1 Y-1 ² / _A	lower left and upper right	" "
	1 ² / _B .	" "	large lettering; inscription at bottom upside down.
8 pies . . .	1 .	under 2nd stamp from left at bottom of sheet over 2nd stamp from right at top of sheet	small lettering.
	6 A, 6 B	all four corners . . .	large lettering.

* 1 G registration date is missing.

TABLE SHOWING THE ALTERATIONS IN LETTERING OF THE PLATES—*continued.*

Value.	Plate No.	Position of number.	Inscriptions.
1 anna . . .	none		no inscription.
	2 A, 2 B	lower left and upper right	small lettering.
	2 C . . .	all four corners . . .	" "
	2 D, 2 I	" " . . .	large lettering.
	2 K	lower right and upper left	" "
	(? 2 J)		
2 annas . . .	2 L . . .	lower left and upper right	" "
	2 M-2 R	" "	large lettering; inscription at bottom upside down.
2 annas . . .	none		no inscription.
	3 A, 3 B	lower left and upper right	small lettering.
	3 C-3 F	all four corners . . .	large lettering.
4 annas . . .	3 G . . .	lower right and upper left	large lettering; inscription at bottom upside down.
	4 . . .	lower left and upper right	small lettering.
	4 A, 4 B	" " . . .	" "
	4 C-4 E	all four corners . . .	large lettering.
4 annas . . .	4 F, 4 G	upper left and lower right	" "
	4 H-4 J	" "	large lettering; inscription at bottom upside down.
	8 annas . . .	5 . . .	lower left and upper right	small lettering.
8 annas . . .	5 A-5 C	all four corners . . .	large lettering.
	5 D . . .	upper left and lower right	large lettering; inscription at bottom upside down.
9 pies . . .	8 . . .	" "	" "
6 annas . . .	10-10 B	" "	" "
6 annas 8 pies	7-7 B	all four corners . . .	" "
12 annas . . .	11, 11 A	upper left and lower right	" "
1 rupee . . .	9, 9 A	" "	" "

CHAPTER II.

OFFICIALS AND STAMPS OVERPRINTED FOR OTHER PURPOSES.

SECTION I.

THE SMALL "Service" SERIES OVERPRINTED IN INDIA.

1st AUGUST, 1866-1872.

IN the year 1865 the Indian Government determined to have special stamps for correspondence between officials, in order to simplify the keeping of accounts. This was no new idea in India, for when the prepayment of postage by means of stamps was first introduced in 1854, it was intended to have a separate set for official purposes. Nothing of the kind was attempted then, as it was found sufficiently difficult to prepare even one set of stamps. The simpler method of overprinting the ordinary stamps with the word "Service" was now adopted, and the Superintendent of Government Printing in charge of the Military Orphanage Press at Calcutta was directed to overprint a supply. It was soon found that the process was rendered more difficult by the fact that the sheets of stamps were all gummed before they arrived in India, and it was considered advisable that the overprint should be made in future by Messrs. De La Rue & Co. On the 30th November, 1865, a requisition was sent to England for a supply of official stamps of the half, one, two, and four annas value, and on the same date, to meet the demand until the overprinted stamps could arrive from home, a first supply of 9,400 sheets of the values of half, one, two, and four annas was ordered to be overprinted at the Military Orphanage Press.

The number was made up as follows:—

$\frac{1}{2}$ a.	...	1 a.	...	2 a.	...	4 a.	...	2350 sheets.
1300		1400		4350		2350		

The whole of the half anna value was delivered by the 31st January, 1866. On the 13th March, 1866, another supply was ordered—

$\frac{1}{2}$ a.	...	1 a.	...	2 a.	...	4 a.	...	8 a.	...	1600 sheets
1080		1600		1600		1600		1600		

but owing to the small stock in hand of the three higher values, only 2350 sheets each of the two and four annas and 976 of the eight annas had been overprinted by the 16th April, 1866.

These "Service" stamps first came into use on 1st August, 1866.

Further overprintings were made some time about the 22nd August, 1866, in Calcutta, and although no record has been found of the numbers overprinted on that date, it is possible to make a rough estimate from a statement furnished by the Superintendent of Stamps on the 14th January, 1867, of the number of each value

in stock and the average number used monthly (Appendix C, No. 100). As these stamps were first used on the 1st August, 1866, we can calculate approximately the total number of each value used. If we add to these the stock in hand and deduct the numbers ordered on the 30th November, 1865, and the 13th March, 1866, we get approximately the numbers printed in August, 1866, or, at any rate, up to the end of 1866—

	½ a.		1 a.		2 a.		4 a.		8 a.
Say	650	...	none	...	18,750	...	1400	...	8000

There may have been another overprinting of the half and one anna values in Calcutta about the 8th February, 1867, and there was most likely another printing on the half anna in Madras, and therefore probably of a different setting, soon after the 21st February, 1867.

The length of the word "Service.", including the stop, varies from 13 to 13½ mm. (Illustration, No. 56), and there are several prominent varieties.

- (a) Wide and more open "S", Nos. 57, 86, 91, 109, 110, 222, 290 on the sheet (Illustration, No. 57).
- (b) Narrow and more open "S", No. 234 (Illustration, No. 58).
- (c) Raised stop after "Service", No. 37.
- (d) Large diamond-shaped stop after "Service", No. 28.

Service.
56

Service.
57

Service.
58

There are numerous minor varieties due to flaws in the lettering. The supply of "Service" stamps fell far short of the demand, and permission was asked to supply the deficiency by writing the word "Service"; but this was not authorized until the year 1867, when official sanction seems to have been granted in cases where the stock was quite exhausted.

The half, one, and eight annas values with the above overprint are found on the unwatermarked paper, and the half, one, two, and four annas (Die I. and Die II.) on the watermarked paper; but there are no records of the number printed on each. The two and four annas on the unwatermarked paper and the eight annas (Die II.) on the watermarked paper have been omitted, as no genuine copies have been seen. A portion of a sheet from the first plate of the four annas (Die I.), numbered "4", has been seen with this overprint. The half anna without watermark and the two annas on watermarked paper are known with inverted overprint.

There appear to be no further printings of the local overprint until early in 1872, when the stock of official stamps of the half and one anna values, overprinted by Messrs. De La Rue and Co., was unexpectedly used up before the supply on order had arrived.

About the same date the Superintendent of Stamps at Bombay asked for a further supply of the half anna and for five hundred sheets of the eight pies official stamps. Up to then the latter value had not been overprinted at all, and although it was only required for the Bombay Presidency, the Director-General of the Post Office expressed a very strong opinion that all the overprinting should be done in Calcutta, in order to preserve uniformity as far as possible. The overprint is, as

a matter of fact, rather different from the earlier ones, and there are varieties peculiar to both. A very strong argument in favour of the supposition that the overprinting was done in Calcutta is the existence of specimens of the half and one anna with the same defects in the lettering as those peculiar to the eight pies stamp. Altogether there were five thousand sheets each of the half and one anna and five hundred sheets of the eight pies stamp overprinted at that date. Of the latter total of 160,000 stamps, 145,712 were sold between the years 1872 and 1884,* and of the remaining 14,288 probably the larger number were destroyed, because owing to their very restricted sale they had become damaged by long keeping.

This overprint is rather shorter than the earlier one, and, like it, varies slightly in length. The chief difference is in the letter "S," which in the later setting is more thickly printed, and generally the whole overprint has a more clumsy appearance, and there are many more flaws due to defective type. The earlier overprint was printed on the whole sheet of four panes at one operation, but the later one appears to have been done in single panes, so that any variety of lettering is repeated four times on the sheet (Plate XVIII).

The chief varieties are:—

- (a) No period after "Service" (No. 77 on the pane).
- (b) No dot over "i" of "Service" (No. 50).
- (c) "Service", the last "e" being defective (Nos. 58, 63).
- (d) "Service", broken "r" (No. 37).

There are many other minor varieties due to defective letters.

The half anna, eight pies, and one anna stamps with this overprint are all on the paper watermarked with an elephant's head, and the eight pies is also found on the unwatermarked paper. A few reprints of the latter seem to have been made, but they can be easily detected, as the overprint differs slightly from that on Plate XVIII.†

TABLE OF OVERPRINTINGS.

Date of printing.	Where printed.	½ anna.	8 pies.	1 anna.	2 annas.	4 annas.	8 annas.	Sheets of 320
30th Nov., 1865	Calcutta	1300	—	1400	4350	2350	—	
19th Mar., 1866	"	1080	—	1600	1600	1600	1600	"
August, 1866	"	650	—	—	18750	1400	8000	"
February, 1867	"	? No.	—	? No.	—	—	—	"
March, 1867	Madras	? No.	—	—	—	—	—	"
January, 1872	Calcutta	5000	500	5000	—	—	—	"

* The actual numbers sold, as taken from the appendices to the Post Office Annual Reports, were:—

1872-73	960	1878-79	8,006
1873-74	264	1879-80	1,700
1874-75	15,224	1880-81	868
1875-76	65,484	1881-82	2,144
1876-77	39,442	1882-83	832
1877-78	19,004	1883-84	1,784
Total		Total	145,712

† Unfortunately all the specimens without watermark examined up to now bear the overprint which is believed to be the reprint, but Mr. Stewart-Wilson states that a few were undoubtedly returned to the Treasury at Calcutta, with the original overprint, when the remainders were called in.

SECTION II.

THE PROVISIONAL VALUES, FORMED FROM FISCAL STAMPS.

END OF 1866.

It was soon found that the supply of "Service" labels would not be sufficient to cope with the demand, and it was not considered advisable to overprint any more of the current postage stamps as the stocks were becoming very low. It was therefore decided to make use of the two rupees "Foreign Bill" stamps (Plate XIX, No. 170), of which there was a very large supply. The upper and lower labels with the words "FOREIGN" and "BILL" respectively, as well as the value, were cut off, and the stamp was overprinted "SERVICE" at the top and "TWO ANNAS" at the bottom, as well as with two black lines to indicate how much of the upper and lower parts were to be cut off. This was done in Calcutta about the 9th August, 1866. The earliest copy I have heard of is dated the 5th November, 1866.

It was suggested that if one anna "Service" labels were also required, use should be made of the very large stock in hand of one anna envelopes, and that they should be overprinted "on H.M.S. service only" across the stamp. This suggestion was not carried out, probably owing to the cost that would be entailed in overprinting each envelope separately. There was also a proposal to overprint with the word "SERVICE" the six annas provisional postage stamp, but the latter was much in demand, and this suggestion was also not adopted.

Further supplies of other values were required in Madras, and between 4th August and 7th September, 1866, the half anna "Receipt or Draft" stamp (Plate XIX, No. 182), and the two, four, and eight annas "Foreign Bill" stamps (Nos. 171, 172, 173) were all overprinted in green with the word "SERVICE", "POSTAGE", in Madras. The actual dates of issue are not known, but the earliest copy of the half anna I have seen is dated the 18th October, 1866.

The upper and lower labels, but not the values, of the two, four, and eight annas stamps were usually cut off, but specimens of the two and eight annas have been seen from which either one or both of these labels have not been removed. The first copies of the two annas value that were seen in England had the top and bottom labels perforated off (*Stamp Collector's Magazine*, April, 1868), and there was a copy in the collection of Major Evans that was perforated 11 top and bottom. All these "Foreign Bill" stamps are on bluish enamelled paper, watermarked with a large crown at the top and the word "INDIA" at the bottom of each stamp (Illustration, No. 7), and are perforated 14. They were printed in sheets of eighty, in four rows of twenty, and have an imprint on the margin similar to Illustration No. 4 at the lower right and upper left. The dies for these stamps were engraved by Mr. Joubert de la Ferte, for Messrs. De La Rue & Co., and were completed on the 15th January and the 14th and 16th February, 1861, respectively.

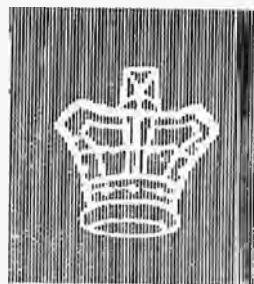
In the years 1884 and 1885 official imitations were made of these, but the stock of the two, four, and eight annas stamps on the old enamelled paper was by that time all used up, so that the reprints are on the later paper, which is thinner and not so highly surfaced. In addition to this, in all four stamps the sizes of the overprints of the reprints are different from those of the originals. In order to make the detection of the reprints more easy the sizes are given here: in each case

the upper figures give the size of the word "SERVICE" and the lower in the case of the short two annas that of "TWO ANNAS," and of the other stamps the size of the word "POSTAGE." (Plate XIX, Nos. 174-181.)*

2 a. short stamp.			2 a. long stamp.			4 a.		8 a.	
	Original. mm.	Reprint. mm.	Original. mm.	Reprint. mm.	Original. mm.	Reprint. mm.	Original. mm.	Reprint. mm.	
Upper overprint .	16½ × 2¾	16 × 2¾	19 × 2½	17 × 2½	20 × 3	17 × 2½	20 × 3	21 × 3	
Lower overprint .	20 × 3	18 × 3	17½ × 2½	18 × 2½	22 × 3	18 × 2½	22 × 3	22 × 3	

There are no marked varieties of surcharge, but only a few minor ones, due to damaged or defective type.

The half anna "Receipt or Draft" stamp is on lilac-tinted paper, watermarked with a large crown (Illustration, No. 59) and perforated 15½ × 15. It was printed in sheets of two hundred and forty, in twenty rows of twelve. The die for this stamp was engraved by Mr. Joubert de la Ferte some time in 1860. A similar overprint was also made on this stamp in 1885, but it is easy to distinguish the reprint, as there is a full stop after the word "POSTAGE," which does not occur on the original.



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The numbers of these stamps issued to the Treasuries were :—

½ anna	2 annas (long stamp)	4 annas	8 annas
140,881	18,000	20,000	2,000

There were apparently two different settings of the overprint on the half anna "Receipt or Draft" stamp. In one case the overprinting appears to have been done in one horizontal row at a time, the setting being repeated down the sheet. This is obvious after examination of vertical pairs, of which several are known, with three impressions on the two stamps, the three overprints on each pair being identical. One of these pairs and a block of five belonging to this setting are illustrated (Plate XX, Nos. 183, 184). Two similar pairs have been seen, but the overprints are the same as those on the two left-hand ones of the block of five. At present nothing further is known as to the arrangement. As regards the other setting, the sheet contained two hundred and forty stamps in twenty rows of twelve, and the overprint was probably in four rows of twelve, repeated five times on the sheet. There would then be forty-eight types, which most likely is the case. It is certain that the block shown in Illustration, No. 185, is from the left-hand side of the sheet. The former setting was probably the earlier; a copy has been seen dated the 18th October, 1866, while the earliest one of the other setting was dated the 18th January, 1867.†

The Superintendent of Stamps at Madras wrote to the Director-General of the Post Office on the 29th October, 1866, suggesting that "Foreign Bill" stamps of the values of one, two, four, and eight rupees, which were of no use for their original purpose and had been sent out in error, should be utilised for the one, two, four, and eight annas "Service" stamps, but this suggestion was never adopted.

* These illustrations are not absolutely accurate.

† Since writing the above several more pairs have been seen, one of which joins No. 186 to No. 185. This gives nine stamps in the bottom row, and the three missing from the right of this are the same as those of No. 184. The first setting appears to be identical with the bottom row

SECTION III.

THE LARGE "Service" SERIES, OVERPRINTED BY MESSRS. DE LA RUE & CO.
(1866-73).

ALTHOUGH the Director-General of the Post Office of India had, as early as the end of the year 1865, recommended that the postage stamps should be overprinted by Messrs. De La Rue & Co., on account of the difficulty in carrying out the operation after the sheets had been gummed, no supplies arrived in India till the end of August or beginning of September, 1866. The first consignment was shipped from England on the 29th July, 1866, and contained stamps of the half, one, two, and four annas values, overprinted in black with the word **Service.** "Service." 15 $\frac{3}{4}$ mm. in length. 60

The eight annas value was sent out in the second consignment. The half anna exists both in the early state of the die and after retouching; the latter is rare and the number overprinted not known. The four and eight annas are both from the second dies (Illustrations, Nos. 9, 10).

The eight pies stamp was never overprinted, but one hundred and ninety-six sheets, or 62,720 stamps of the six annas eight pies value were overprinted by Messrs. De La Rue & Co., and were despatched to Bombay, where they arrived on the 9th July, 1868. They were, however, never issued. Six sheets were sent to the Deputy Collector at Ratnagiri on the 20th June, 1872, and were returned by him intact on the 29th July, 1874, when they were ordered to be destroyed. According to official records, the whole hundred and ninety-six sheets were destroyed on the 3rd August, 1874, so that the specimens known must have come either from a specimen sheet, or from a sheet saved from destruction. There is a postmarked copy bearing a postal cancellation in the Tapling collection. This stamp is now included among Essays.

The one anna overprinted "Service." is found in plate 2 A; the two annas in plates 3 C, 3 D; the four annas in plates 4 C, 4 D, 4 E, 4 F; the eight annas in plates 5 A and 5 B, and the six annas eight pies in plate 7.

All these and the later official stamps are, as might be expected, on water-marked paper.

SECTION IV.

THE "On H.M.S." SERIES, WATERMARKED ELEPHANT'S HEAD,
OVERPRINTED BY MESSRS. DE LA RUE & CO. (1874-1882).

THE stamps overprinted were the half, one, two, four, and eight annas. The half anna is from the retouched die, and the four and eight annas are from the second dies (Illustrations, Nos. 9, 10).

The type of the overprint was changed from "Service." to "On H.M.S.," as it was believed that the former could be cleaned off, and that it was also possible to obliterate it by drawing a thick ink line through the overprint. This might enable the stamp to be used for ordinary postal purposes without detection. The new overprint, being in three lines, would be much more difficult to conceal.

On
H. M. S.
61

Messrs. De La Rue & Co. state that this setting was printed in *black* only, but both the half and the one anna values were certainly overprinted in dark *blue*. The *blue*, however, is so dark, that it might easily be mistaken by the printer for *black*.

The half anna overprinted "On H.M.S." is found in plate 1 $\frac{2}{7}$; the one anna in plate 2 Q; the two annas in plate 3 D; the four annas in plate 4 F; and the eight annas in plate 5 B.

Various other types of overprint exist, but although many appear to have been actually used for postal purposes, they were not officially sanctioned. At the time when these appeared there was no prohibition against any one printing what he liked on a stamp, and there is no reason to believe that the copies known are of official origin.

SECTION V.

THE "On H.M.S." SERIES WATERMARKED STAR, OVERPRINTED BY MESSRS. DE LA RUE & CO. (1883-99).

This overprint is similar to that of the previous section, but the lettering more spread out.

On

H. S.
M.
62

The values overprinted were the three pies, half, one, two, four, and eight annas and one rupee (Illustrations, Nos. 41, 17, 19, 21, 23, 25, 38).

The one anna exists with inverted overprint, and the half and one anna with double overprint. There are other varieties on all the values due to the displacement of the overprint, both horizontally and vertically. In the case of the one anna the setting was so far out of position on one sheet that three vertical rows were not overprinted at all.

It is sometimes said that there are two or three types of this overprint, but Messrs. De La Rue & Co. state that the type was always the same, and that the differences, although dignified by the name of separate types, are only due to wear. I have examined various sheets of these overprints, and the so-called types, as well as various minor varieties, appear on the same sheets. The earliest overprints are in the thin letters, but they become more and more thick, until there is a sudden change about the year 1898, when a new lot of type was set up.

The number of the three pies, carmine, overprinted was 6,000,000.

SECTION VI.

THE "On H.M.S." SERIES, POSTAL UNION COLOURS, OVERPRINTED
BY MESSRS. DE LA RUE & CO. (1900).

THE overprint is identical with that of Section V., and the values overprinted were the half, one, and two annas in the new shades, namely, yellow-green, carmine, and violet respectively (Illustrations, Nos. 17, 19, 21). The one anna is found with the overprint inverted, and double.

The numbers overprinted were :—

$\frac{1}{2}$ a., yellow-green	13,836,480.
1 a., carmine	26,538,240.
2 a., mauve	2,190,720.

SECTION VII.

THE "On H.M.S." SERIES, KING EDWARD VII, OVERPRINTED
BY MESSRS. DE LA RUE & CO. (1902-6).

THE overprint is identical with that of the two previous sections, and the values overprinted were the three pies, half, one, two, four, and eight annas, and one rupee (Illustrations, Nos. 42, 43, 44, 45, 48, 50, 52).

SECTION VIII.

THE "On H.M.S." SERIES, COMBINED POSTAGE AND REVENUE,
OVERPRINTED BY MESSRS. DE LA RUE & CO. (1907).

THE overprint is identical with that of the three previous sections, and has been applied to both the half and one anna values (Illustrations, Nos. 54, 55).

The stamps described above appear to include all the overprints which can be properly described as official.

There is a set in existence consisting of the half anna (retouched die), nine pies, six and twelve annas (Illustrations, Nos. 2, 12, 14, 15), one anna, one anna six pies, two, three, four, eight annas, and one rupee, grey (Illustrations, Nos. 19, 20, 21, 22, 23, 25, 27), overprinted with "Service" in red, of a different type from the issued one. It is not known whether these are essays or merely fakes, probably the latter. There are various other overprints on different values which are certainly forgeries.

SECTION IX.

POSTAGE STAMPS WITH VARIOUS OTHER OVERPRINTS.

(a) STAMPS OVERPRINTED FOR USE IN GOVERNMENT OFFICES.

MANY other varieties of overprints exist, but they were generally applied to prevent the stamps from being stolen. This kind of overprint is now forbidden.

The following are known :—

B.N.—G.D.—W.R.
 Bengal Secretariat.
 On H.S.M.—Bengal Secretariat.
 Service Bengal Secretariat.
 Civil Surgeon's Office.
 C.W. (with and without stops).
 C.W.S.
 District Roads Rungpore.
 Gandratotal Estate.
 G. O. S.
 G. P. S.
 Her Majesty's Treasury.
 High Court.
 On H.S.M.
 L.
 L.F.S. (with and without stops).
 On—L F—S (in three lines).
 M.
 M.C.
 On M.L.S.
 Municipal.
 "Raj" Service.
 Road Cess.
 Ukkadia Estate.

It has been thought best not to give detailed lists, as these overprints are not of philatelic importance, and the lists would be very incomplete. Probably some of the above are not of official origin.

(b) POSTAGE AND "SERVICE" POSTAGE STAMPS OVERPRINTED FOR VARIOUS FISCAL PURPOSES.

COURT FEES (1st April, 1870-72).

- (1) Postage stamp of 1866 overprinted in a semicircle in black capitals, at Madras. 2 a.
- (2) Postage stamps of 1866 overprinted in two lines in red block capitals, at Bombay. 1, 4, 8 a.
- (3) "Service" postage stamps with similar overprint (Bombay). 1, 2, 4, 8 a.
- (4) "Service" postage stamps of 1866, overprinted in two lines in lower-case type in black with bar over "Service" (Calcutta). 2, 4, 8 a.

POSTAL NOTES.

On the 1st January, 1883, postal notes were issued bearing in each case an adhesive postage stamp denoting the value of the note. All emanated from Calcutta, and their use was discontinued in 1886.

Overprinted $\frac{1}{2}$ P. N. *in black.*

8 a. (No. 10), 1 r. (No. 13), 1 r. (No. 27).

Overprinted Rs. 2, As. 8 $\frac{1}{2}$ P. N.

12 a. (No. 15).

POSTAL SERVICE.

Various postage stamps were overprinted "POSTAL SERVICE" in two lines, in Calcutta, and supplied to post offices to indicate Customs dues on foreign inland parcels brought to India by mail steamer, the duty on which is collected by the Post Office. They are not used as postage stamps, and have only very recently been on sale to the public. No more are to be overprinted. The nine pias stamp was also surcharged "ONE ANNA" between the words "POSTAL SERVICE."

1 a. on 9 p., lilac (No. 12).

Note. This stamp was never brought into use.

$\frac{1}{2}$, 1 a., 1 a. on 9 p., 2, 4, 8 a. (Nos. 17, 18, 19, 21, 23, 25).

1 r. (green and rose, green and carmine); 2, 3, 5 r. (Nos. 38, 39).

2 a. mauve (1900) (No. 21).

1, 2, 4, 8 a., 1 r. (King's Head) (Nos. 44, 45, 48, 50, 52).

Varieties.

(a) *Misplaced surcharge.*

1 a. on 9 p. (No. 18).

(b) *Surcharge "ONE ANNA" inverted.*

1 a. on 9 p. (No. 18).

(c) *"SERVICIE" for "SERVICE."*

4 a., 8 a. (Nos. 23, 25).

(c) STAMPS OVERPRINTED FOR USE IN OTHER COUNTRIES, INCLUDING C.E.F.

Indian postage and official postage stamps have at various times been overprinted for use in other countries, and although these are beyond the scope of this work it may perhaps be of interest to mention them. The stamps overprinted for use with the China Expeditionary Force are described at length, as it is thought possible that no record of the numbers printed and the varieties would be given elsewhere.

For the purposes of official calculations the Chinese dollar was taken at 1s. 11d.; on this basis one anna was four cents plus a fraction. It was decided to sell stamps in the field at the rate of four cents to the anna. As it was thought that this would undoubtedly lead to the purchase of every stamp in stock by the wily Chinaman to remit to India, this overprint was applied so as to prevent the stamps from being used except in China.



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The values overprinted were the three pies; half anna; one anna, plum; one anna, carmine; two annas six pies; three, four, eight, and twelve annas and one rupee, with the head of Queen Victoria; and the one anna with the head of King Edward VII.

There are many minor varieties in this overprint, probably due to damaged type.

The chief varieties which are constant on the sheet are as follows:—

Top pane—

(1)	1st line	...	3rd stamp	...	Broken "C"
(2)	1st "	...	5th "	...	"O" for "C"
(3)	6th "	...	12th "	...	Damaged "C"
(4)	7th "	...	8th "	...	Broken "E"
(5)	8th "	...	9th "	...	"I"

Lower pane—

(6)	12th line	...	1st stamp	...	Repaired "C" like "G"
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It sometimes happens that variety (2) "O" for "C" does not appear, and it is possible that this variety is due to an injury to the letter which occurred after the type had been in use for some time.

The numbers issued up to the end of 1904 were:—

	<i>Number received.</i>	<i>Number sold.</i>
3 pies (Queen's Head) carmine . . .	331,520	247,659
½ anna (") green (old shade) . . .	420,480	373,384
1 " (") plum . . .	221,640	219,310
1 " (") carmine . . .	29,720	7,471
2 " (") blue . . .	39,680	29,846
2½ " (") green . . .	27,040	20,909
3 " (") orange . . .	22,800	18,141
4 " (") slate-green . . .	24,800	20,697
8 " (") mauve . . .	19,720	16,697
12 " (") purple on red . . .	14,666	13,777
1 rupee (") green and carmine . . .	17,640	15,191
1 anna (King's Head) carmine . . .	—	72,960

The one anna six pies value was also overprinted "C.E.F.", and a pane of a hundred and twenty stamps was despatched to the Base Office in July, 1900; however, under telegraphic instructions the whole stock was returned to India on the 6th September, 1900, not one having been used.

In addition to the above, Indian stamps were overprinted for postal use in various other countries.

British East Africa	1895-1896	Queen's Head.
British Somaliland	1903-1904	Queen's and King's Head, also Officials.
Chamba	1896 to present date	Queen's and King's Head.
Faridkot	1886-1901	Queen's Head.
Gwalior	1885 to present date	Queen's and King's Head.
Jhind	1885 to present date	" "
Nabha	1885 to present date	" "
Patiala	1884 to present date	" "
Straits Settlements	1867-1868	Queen's Head.
Zanzibar	1895-1896	"

NOTE ON "Service" STAMPS BY C. STEWART-WILSON.

To begin with, all official covers were carried free under frank, the debts concerned being debited *pro forma* with the postage due. None of the officials concerned had the faintest idea of the amount of postage which they were incurring, and enormous files of correspondence used to be sent quite unnecessarily by post, and various other abuses of franking occurred. Official postage stamps were therefore created and payment of postage insisted on. This was in August, 1866, but this system was first restricted to letters passing outside the Presidency town or the limits of the district in which they were posted. The system gradually extended, till, in 1873, the franking privileges were entirely abolished. Official rates were originally the same as private rates. Official rates began to be reduced in 1873, and were reduced practically to present rates four years later. This probably accounts for the sudden demand which necessitated the latest local surcharges.

CHAPTER III.

ESSAYS, PROOFS, REPRINTS, AND FORGERIES.

SECTION I.

ESSAYS AND REPRINTS OF ESSAYS.

(1) HALF ANNA.

DESIGN known as "Lion and Palm." The central part of this design was roughly copied from Wyon's design for the gold Mohur of 1847. It was engraved on steel, but, as before stated, it was found that a very long time would elapse before a sufficient number of dies could be made from this for printing purposes, so the idea was abandoned (Illustration, No. 64). The original sketch for this design in silver point is in the collection of H.R.H. the Prince of Wales. It differs considerably in detail from the impression of the engraved plate.



61

Impressions direct from the die are known on various papers, and others lithographed by means of transfers from the engraved die, on medium yellowish wove paper.

(a) Die proof on very thick soft yellow paper.

$\frac{1}{2}$ a., vermilion.

(b) Die proof on medium soft yellow paper.

$\frac{1}{2}$ a., carmine.

(c) Die proof on thin laid transparent paper.

$\frac{1}{2}$ a., black, sepia, brown-lilac, indigo, pale bluish grey, ultramarine, yellow-green, emerald, orange, ochre, bistre, lake.

(d) Lithographed on medium yellowish wove paper.

$\frac{1}{2}$ a., vermilion, black, indigo, blue.

(2) HALF ANNA, ONE ANNA.

As has been mentioned before (p. 6), the Deputy Surveyor-General on the 22nd February, 1854, submitted rough sketches drawn on transfer paper for the half, one, four, and eight annas values. Photo-lithographs of all, except the four annas, were made some time before 1885, and later others were made, though differing considerably both in the drawing of the head and the frame and lettering, in strips of six instead of singly, as in the case of the earlier reprints.

(a) Lithographed on yellowish wove unwatermarked paper (Illustrations 65, 66).

$\frac{1}{2}$ a., reddish brown, blue.

1 a., blue, dull blue.



65



66



67



68

(b) Lithographed on yellowish wove unwatermarked paper in strips of six (Illustrations 67, 68).

$\frac{1}{2}$ a., reddish brown.

1 a., blue, dull blue.

(3) EIGHT ANNAS.

(a) Lithographed on yellowish wove unwatermarked paper (Illustration No. 69).

8 a., Head red-brown, frame blue.

(b) Lithographed on yellowish wove unwatermarked paper, six impressions in a row, without inner frame (Illustration, No. 70).

8 a., Head red-brown, frame blue.



69



70

This was never issued, as the four annas stamp was found sufficient, and the supply of eight annas stamps printed by Messrs. De La Rue arrived before there was any great demand for a stamp of that value.

(4) ONE ANNA.

A specimen of this in black was found in the Mint at Calcutta. The head is copied from the five-shilling coin engraved by Wyon. The die and an impression from it were sent by the Director-General of the Post Office of India to the Home Government on the 4th May, 1854. This die was to be used for producing stamps

at the Mint in case they were not sent from England, but it was never used, as it was found quicker to manufacture stamps at the Surveyor-General's office by means of lithography. It was afterwards copied by means of lithography on yellowish wove unwatermarked paper in various colours.

1 a., black, vermilion, blue, yellow.



71

The original sketch for this essay is in the collection of H.R.H. the Prince of Wales, and there is in the Tapling collection a sheet of paper bearing impressions in black of the matrix, of the punch (in which the design is reversed), and of two of the quadruple dies made from the matrix die of the "Lion and Palm"; and also of the above one anna essay.

(5) HALF ANNA.

This is the type known as that with "9½ arches" (Plate II). The history of this stamp will be found in Chapter I, p. 8. The arrangement of the sheet was as follows: Ten transfers were first placed in a row on an intermediate stone, and from this other transfers were taken and placed on the large stone one above the other, until there were twelve rows. There were at least three different transfers, numbered in Roman figures, I, II, III, at the lower right-hand corner. These transfers differ both as regards the spacing of the lettering of the inscriptions surrounding the stamps and the spacing of the rows one above the other. It is probable that these three transfers were placed side by side on one large stone, so that each treble sheet of paper would receive three impressions at the same time. It was fully intended that this should be the permanent design, and as elsewhere explained, the first and, as it happened, the last batch printed consisting of three hundred treble sheets, was actually despatched to Bombay for issue.

No permanent engraving of this design had been made, and therefore when the stones were spoilt by the use of native vermilion, which was unsuitable for lithographic purposes, there was no alternative but to get out a new design, prepare new stones, and print a fresh supply of stamps. In order that there should be no confusion owing to the use of two different designs at the same time and at the very outset of the new regime, the issue of the stamps of the above type was countermanded by telegram before the arrival of the stamps. There can be no doubt that the whole supply was destroyed while in the hands of the Secretary to the Government of Bombay, without being sent to the post office at all.

Lithographed on yellowish paper watermarked with the Arms of the East India Company.

½ a., vermilion.

(6) HALF ANNA, ONE ANNA.

Similar in design to the issued one anna (Plate III). Engraved on copper by Numerodeen, with eight varieties of type of each. In the case of the one anna, the second stamp from the left is the issued variety, and there are proofs known showing the plate before and after retouching. None of the other seven types of the one anna or any of the eight of the half anna were employed for the manufacture of

the issued stamps. Impressions are known printed from the copper plates on card and on parchment paper, and also lithographed by means of transfers on yellowish card and on yellowish wove unwatermarked paper.

(a) Die proofs on yellowish card, showing the engraved lines in the background.

$\frac{1}{2}$ a. (eight types), pale lake.

1 a. (" ")† " "

(b) Die proofs on yellowish and on white parchment paper, showing the engraved lines in the background (December, 1890).

$\frac{1}{2}$ a. (eight types), black.

1 a. (" ")† " "

(c) Lithographed (showing the background solid) on yellowish card.

$\frac{1}{2}$ a. (eight types), black.

1 a. (" ")* " (from the plate before retouching).

1 a. (" ")† " (" " after ").

(d) Lithographed on thick yellowish wove unwatermarked paper.

$\frac{1}{2}$ a. (eight types), black, blue, vermilion.

1 a. (" ")† " vermilion.

(e) Lithographed on medium yellowish wove unwatermarked paper, sometimes with "Specimen" on the back of each stamp.

$\frac{1}{2}$ a. (eight types), black, vermilion, dull red, blue.

1 a. (" "),† vermilion.

(f) Lithographed on very thin, almost pelure paper.

$\frac{1}{2}$ a. (eight types), vermilion.

1 a. (" ")† " "

In varieties (e) and (f) the half anna exists in blocks of twenty-four, three rows of eight, the rows being 10 mm. apart. The half anna, variety (e), also exists printed in blue, in sheets of ninety-six, with "SPECIMEN" surcharged on the back, twelve times, so that each stamp has one letter on the back.

The one anna also exists on both the papers of (e) and (f) in blocks of fourteen, two rows of seven, 12 mm. apart. For some reason or other only seven of the eight types on the plate have been printed, the first of the row being omitted.

(7) TWO ANNAS.

Design prepared by Captain Thuillier, engraved by Numerodeen, August 23rd, 1854. (Plate IV, square stamp.)

(a) Die proof on thick yellowish paper.

2 a., lake.

(b) Die proof on white parchment paper (December, 1890).

2 a., black

* One of these is the issued type that was used for the first transfer.

† One of these is the type with "pointed bust" which was used for the third transfer of the one anna.

- (c) Lithographed on thick yellowish wove unwatermarked paper, impressions $4\frac{1}{2}$ mm. apart.
2 a., green.
- (d) Lithographed on medium yellowish wove unwatermarked paper, six impressions in a row, 16 mm. apart.
2 a., black, vermilion, bright green, deep green.
- (e) Lithographed on very thin, almost pelure paper, six impressions in a row, 16 mm. apart.
2 a., green.

(8) TWO ANNAS.

Design prepared by Captain Thuillier, engraved by Numerodeen, August 29th, 1854. (Plate IV, octagonal stamp.)

- (a) Die proof on thick yellowish paper.
2 a., lake.
- (b) Die proof on white parchment paper (December, 1890).
2 a., black.
- (c) Lithographed on thick yellowish wove unwatermarked paper, impressions $3\frac{1}{2}$ mm. apart.
2 a., green.
- (d) Lithographed on medium yellowish wove unwatermarked paper, six impressions in a row, 16 mm. apart.
2 a., black, vermilion, carmine, deep green, emerald.
- (e) Ditto, four impressions in a row.
2 a., dull lake.
- (f) Ditto, with "specimen" on the back of each stamp.
2 a., vermilion.

This essay exists printed in a strip of four, and below on the same sheet are four rows of the eight types of the one anna from the retouched plate.

- (g) Lithographed on very thin, almost pelure paper, six impressions in a row, 16 mm. apart.
2 a., green.

Essays 7 (c) and 8 (c) exist in a block of eight, in two rows of four of each.

(9) FOUR ANNAS.

Design similar to the issued stamp, but there is no shading on the neck, and there are several other small differences; it was prepared by Captain Thuillier, and engraved by Numerodeen. This essay is known on medium, and on thin yellowish wove paper; and on No. 4 paper, but watermarked with the arms of Great Britain instead of those of the East India Company. These were official (t) imitations made in 1894, of the entire sheet of twelve with blue dividing lines and marginal inscriptions, similar to those of the issued stamps of the first setting, in the official collection at Calcutta, but the head without frame on Plate IV was used. Only ten impressions on the watermarked paper are said to have been taken.

- (a) Lithographed on medium yellowish wove unwatermarked paper.
4 a., Head blue, frame vermilion.

This is known printed in a row of 4, and sometimes has the word "specimen" printed on the back in block capitals or small type on each stamp.

(b) Lithographed on thin, hard, yellowish wove paper, watermarked at the bottom of the sheet "J. Whatman, 1874."

4 a., Head blue, frame vermilion.

(c) Lithographed on No. 4 paper, watermarked with the arms of Great Britain.

4 a., Head blue, frame carmine.

(d) Lithographed on medium yellowish wove unwatermarked paper, in sheets of twelve but without the blue wavy lines. The lower right-hand corner stamp has the head inverted. Each stamp has the word "SPECIMEN" printed on the back.

4 a., Head blue, frame vermilion.

The original essay for this design is rather smaller in size, and there is a double-lined circle surrounding the circle of pearls.

NOTE.—The designs for the two annas, Essays Nos. 7 and 8, as well as the head without shading on the neck used for the four annas Essay No. 9, were engraved on the same copper plate as that of the issued type of the four annas, the latter being surrounded by the wavy lines, with the rosettes at each corner, which were used for the first printing of the four annas. There were also engraved on the same plate the florette ornaments used for the corners of the half, one, and four annas sheets printed after August, 1854. Impressions from this plate are known in dull lake on thick yellow paper, and in black on white parchment paper. The latter was taken at the same time as the impressions of the half and one anna, in December, 1890, and again about the year 1897. There are also lithographic impressions in black on thick yellow paper, but without the wavy lines.

The late Mr. T. K. Tapling examined these plates when in Calcutta, and found that they were all three part of a copper plate previously engraved. The native employed, Numerodeen, evidently cut it up and used the back of it for engraving the standard dies of the stamps. The plates are $\frac{1}{8}$ inch thick, and that of the half anna measures $9\frac{1}{4} \times 2\frac{3}{4}$ inches, the one anna $9 \times 5\frac{1}{2}$ inches, and the four annas $8\frac{3}{4} \times 5$ inches.

(10) TWO ANNAS (De La Rue type).

The first supplies of the two annas value (Illustration, No. 2), sent out from London, were printed in yellow-green, and were not issued owing to the difficulty in distinguishing them from the half anna (see page 22).

(11) SIX ANNAS.

Design engraved on steel. Stamps surface-printed by Messrs. De La Rue & Co. on white wove paper watermarked with a five-pointed star, with white gum and perforated 14 by a "comb" machine, similar to the stamps described in Chapter I, Section VI.

6 a., bistre.



Owing to the reduction in the postal rates, this value was not used to anything like the extent anticipated. The supply of the old type lasted till quite recently, and none of the stamps of this design were ever issued. The copies met with are generally surcharged "CANCELLED."

(12) HALF ANNA (Illustration, No. 17), SURCHARGED " $\frac{1}{4}$." (Nos. 73, 74).

No stamps with these surcharges were ever issued for use.



OFFICIAL STAMPS.

(13) HALF ANNA, EIGHT ANNAS.

These are known overprinted "SPECIMEN" and with "Service" without a stop and in a different type (Illustration, No. 75) from that of the issued variety. They are probably essays.

Service

(a) Without watermark.

75

$\frac{1}{2}$ a., blue (Illustration, No 2).

(b) Watermark Elephant's head.

8 a., rose, Die II (Illustration, No. 10).

(14) SIX ANNAS EIGHT PIES.

As before mentioned (p. 50), a hundred and ninety-six sheets of the six annas eight pies (Illustration, No. 11) were overprinted with the word "Service" (Illustration, No. 60) by Messrs. De La Rue and sent out to Bombay, but were never issued.

SECTION II.

PROOFS AND REPRINTS OF ISSUED STAMPS.

THESE are impressions from dies used for the stamps actually issued to the public; some are of the nature of colour trials on different kinds of paper, and others are reprints.

(1) HALF ANNA (Plate IV).

(a) Die proof on white parchment paper showing the lines of the background (December, 1890).

$\frac{1}{2}$ a., black.

(b) Lithographed on yellowish card, showing background solid.

$\frac{1}{2}$ a., black.

(c) Lithographed on yellowish wove unwatermarked paper.

$\frac{1}{2}$ a., black, vermilion, blue.

The half anna, vermilion, is found printed in a sheet of 96 with "specimen" on the back of each stamp. The half anna is also found printed in strips of six, in vermilion and also in blue, with or without "specimen" on the back.

(d) Lithographed on yellowish paper watermarked with the arms of the East India Company, printed in sheets of ninety-six, dated May, 1854, similar to the issued stamps.

$\frac{1}{2}$ a., vermilion.

(2) ONE ANNA.

- (a) Lithographed on yellowish card (plate before retouching. No. 107).
1 a., black.
- (b) Die proof on white card ("pointed bust". No. 109).
1 a., lake.
- (c) Die proof on white parchment paper ("pointed bust"), December, 1890.
1 a., black.
- (d) Lithographed on yellowish card ("pointed bust").
1 a., black.
- (e) Lithographed on yellowish wove unwatermarked paper ("pointed bust").
1 a., vermilion.
- (f) Lithographed on very thin, almost pelure paper ("pointed bust").
1 a., vermilion.

All these impressions of the one anna are from the copper plate containing eight different types, the particular variety known as the "pointed bust" being the seventh from the left on the plate, or the second from the left on the proof. The other types have been described under the heading "Essays."

(3) TWO ANNAS (Plate XII).

- (a) Die proof on white wove unwatermarked paper, showing the thin outer line all round the stamp, as it appears on the original die.
2 a., dark green.
- (b) Die proofs in various colours on thin laid transparent paper, similar to that on which the "Lion and Palm" proof, described above, is found. The colours are also the same.
2 a., black, sepia, brown-lilac, indigo, pale blue, bluish grey, ultramarine, yellow-green, emerald, orange, ochre, bistre, lake.
- (c) Typographed on thick yellow wove paper.
2 a., dark red.
- (d) Typographed on thin white wove paper.
2 a., black, dull lake, olive.
- (e) Typographed on thin blue wove paper.
2 a., chocolate.
- (f) Typographed from the original blocks in sheets of eighty on medium yellow wove unwatermarked paper (1883).
2 a., green.
- (g) Typographed on thick bluish laid paper, roughly perforated 12½.
2 a., green.

(4) FOUR ANNAS.

- (a) Lithographed on yellowish wove unwatermarked paper (first state of the die without shading on the neck, Plate XIV, No. 120).
- (b) Die proof on yellowish card (Plate IV, third state of the die).
4 a., lake.
- (c) Die proof on white parchment paper (December, 1890).
4 a., black.
- (d) Lithographed on medium yellowish wove unwatermarked paper.
- (1) Stamps 19 mm. apart horizontally and 12 mm. vertically and separated by wavy lines.
- (a) Blue wavy lines.
(β) Vermilion wavy lines.
4 a., Head blue, frame vermilion.
- (2) Ditto, without wavy lines.
4 a., Head blue, frame vermilion.
- (3) Ditto without wavy lines and the stamps 3 mm. apart horizontally.
4 a., Head blue, frame vermilion.

These are from stones containing twenty-four impressions in six rows of four. The lower right-hand corner stamp has the head inverted, and there are no marginal inscriptions or date. They are sometimes found with "Specimen" on the back. Proofs are also known in the shape of a block of six stamps in two rows of three, the stamps being 2 mm. apart, with two more impressions below, but placed sideways to the others. The whole is surrounded by a blue single-lined oblong frame. Another proof is known consisting of strips of six stamps $2\frac{1}{2}$ mm. apart, also surrounded by a blue single-lined oblong frame.

- (e) Lithographed on thick yellowish wove unwatermarked stamps 5 mm. apart horizontally and 5 mm. vertically, instead of 6 mm. and 4 mm. as in the case of the issued stamps.
4 a., Head blue, frame vermilion.

This is known in a block of six without marginal inscriptions.

- (f) Lithographed on watermarked paper, being reprints sent over to London as originals discovered in the Post Office about the year 1890. They are, however, printed on the No. 4 paper, watermarked with the arms of Great Britain. They exist in the three settings, and all three were arranged in groups of twenty-four in six rows of four, the lower right-hand corner stamp having the head inverted.

- (1) Separated by blue wavy lines, stamps 19 mm. apart horizontally.
4 a., Head blue, frame vermilion.

In order to get the twenty-four stamps of this setting on to the sheet of watermarked paper, the transfers had to be laid on the stone sideways, that is to say, in

the same way as the half anna and one anna values ; so that all the stamps of this setting have the watermark sideways, as compared with the issued stamps.

(2) Stamps 5 mm. apart.

4 a., Head blue, frame aniline rose.

4 a., Head blue, frame vermilion.

(3) Stamps 3 mm. apart.

4 a., Head blue, frame vermilion.

(g) Lithographed on yellowish medium wove paper. March, 1891.

(1) Separated by blue wavy lines, stamps 19 mm. apart horizontally, in a block of twelve (three rows of four stamps).

(2) Stamps 5 mm. apart horizontally and 2 mm. vertically, instead of 6 mm. and 4 mm., as in the case of the issued stamps, in a block of twenty-four (four rows of six stamps).

4 a., Head blue, frame carmine.

In both these reprints the lower right-hand corner stamp has the head inverted. There is no marginal inscription or frame, but at the lower left-hand corner of the sheet are the words "Reprint, S.I.O. Calcutta, March 1891".

(h) Lithographed on various papers, in the first and third settings, made in 1894.

The former has the unissued type of head without shading on the neck, and is described under "Essays." In the case of the latter setting the stamps are 2 mm. apart horizontally and $1\frac{1}{2}$ vertically, in a block of twenty-four (four rows of six stamps), and the circle of pearls surrounding the head is defined by an inner line, which distinguishes these reprints from the earlier ones.

(1) Medium yellowish wove unwatermarked paper.

4 a., Head blue, frame vermilion.

(2) Thin hard yellowish paper watermarked at the bottom of the sheet "J. Whatman 1874", sometimes with both settings on the same sheet of paper.

4 a., Head blue, frame vermilion.

(3) Paper watermarked No. 4, and the arms of Great Britain.

4 a., Head blue, frame dull carmine.

In these reprints none of the stamps have the head inverted.

When the reprints were made on the watermarked paper, it was thought that it was the same that was used for the stamps of the first issue, which was watermarked with the arms of the East India Company. It is possible that the watermark was changed to the arms of Great Britain soon after the East India Company was taken over by the Crown in 1858.

COLOUR TRIALS.

There are in existence colour-trials for the four annas six pies (Illustration, No. 24), and twelve annas (Illustration, No. 26), on unwatermarked coloured papers,

on the ordinary Indian star paper, and on English crown coloured papers, and for the two rupees (Illustration, No. 39) on white unwatermarked paper.

(1) FOUR ANNAS SIX PIES.

(a) Coloured papers without watermark.

Imperf. Blue on blue paper (very thick), brown on orange (medium thickness), lake-brown on deep pink paper.

Perf. 14. Blue on blue, brown on yellow, purple on red paper.

(b) White paper, watermarked with five-rayed star.

Imperf. Yellow-green, orange-yellow, claret.

Perf. 14. Grey-blue, slate, violet, claret, orange-vermilion, bistre.

(c) Coloured papers, watermarked with crown, as contemporary British stamps.

Perf. 14. Blue on blue, brown on yellow, purple on red paper.

(2) TWELVE ANNAS.

(a) Coloured papers without watermark.

Imperf. Blue on blue paper (very thick), brown on yellow, lake-brown on deep pink paper.

Perf. 14. Brown on yellow, lake-brown on red paper.

(b) White paper, watermarked with five-rayed star.

Perf. 14. Grey-blue, slate, violet, dark red-brown, pale red-brown, pale brown, vermilion.

(c) Coloured papers, watermarked with crown, as contemporary British stamps.

Perf. 14. Blue on blue, brown on yellow, purple on red paper.

(3) TWO RUPRES.

White unwatermarked paper. *Perf.* 14.

Colours of Frames.

Colours of Centres.

(a) Lake and red in various shades	{	Pale brown, cold violet, orange, yellow-green.
(b) Brown in various shades	{	Blue-green, pale blue-green, deep orange, bright rose, cold violet, bright violet, blue.
(c) Green in various shades	{	Brown, cold violet, bright violet, orange, bright rose, blue.
(d) Mauve in shades	{	Dark blue-green, yellow-green, orange, rose, blue, red-brown.
(e) Grey and fawn shades . . . . .	.	Blue, bright rose, claret, violet.
(f) Blue in various shades . . . . .	.	Dark brown, pale brown, green, orange.
(g) Yellow in various shades . . . . .	.	Lake, brown, yellow-green.

SECTION III.

REPRINTS OF OFFICIAL STAMPS.

(1) Small "Service" type of 1866 (Illustration, No. 56).

REPRINTS of the word "Service" were made in India on the eight pies stamp on the unwatermarked paper, but they can be detected by comparison with the overprints on Plate XVIII. The same overprint was also made on the four annas, Die II., but it can be distinguished from the originals by the fact that the stamp overprinted is the retouched Die II. type which came into use after the small "Service" had ceased to be made. The numbers reprinted were probably very small.

(2) Provisionals of 1866 formed from "Foreign Bill" and "Receipt" Stamps.

In July, 1884, the Superintendent of Stamps at Calcutta overprinted a sheet of eighty of the two rupees "Foreign Bill" stamp in black with the words "SERVICE POSTAGE" (Plate XIX, No. 178), in imitation of the Provisional "Service" stamp. The top and bottom labels of the stamp were cut off, but the lines to guide the cutting operation were not printed as in the case of the originals. A sheet of eighty of the same stamps was also overprinted in green. The setting is quite different from that on the originals.

In April, 1885, two hundred each of the two, four, and eight annas "Foreign Bill" stamps were overprinted "SERVICE POSTAGE" in Calcutta (Plate XIV, Nos. 179, 180, 181). Two hundred of the half anna "Receipt or Draft" were overprinted "SERVICE POSTAGE" in Madras (Plate XIX, No. 182), as the stock of this stamp was entirely exhausted in Calcutta.

In each case the reprint differs altogether from the original; the sizes of the settings on the originals and on the corresponding reprints are given on page 49. The colours of the two, four, and eight annas stamps themselves are also quite different; those of the imitations are brighter and the paper is thinner.

The imitation of the overprint "SERVICE POSTAGE" on the half anna "Receipt or Draft" stamp is of one type only, while there are many varieties of the original overprint. There is always a stop after the word "POSTAGE" of the imitation, which is wanting on the original.

SECTION IV.

FORGERIES.

VARIOUS forgeries have been made of all the stamps of the first issue, including a peculiar one of the four annas value, in which the lettering, owing probably to carelessness on the part of the artist, has been reversed. They can all be easily detected by comparison with the originals illustrated. There was a very dangerous forgery of the four annas with "inverted head" made about 1891. A fake that is sometimes met with consists in the erasion of the word "ONE" of the one anna and the substitution of the word "HALF". This can be easily recognized, as the ornaments in the upper angles of the half anna are quite different from those of the one anna. There is a very clever forgery of the four annas, black, of the De La Rue type which might easily escape detection if it were not for the poorness of the perforations. This forgery, together with the difficulty of seeing a faint black cancellation, was the cause of the four annas being afterwards printed in green.

The four annas (Die II) and eight annas (Die II) were also forged by means of lithography, but in these cases the imitation is a very poor one. They were made by a man of the name of Baroda Kanta Haldar, but not at first with the idea of using them as postage stamps. When the Indian Court Fees Act came into operation in 1870 there was no supply of adhesive Court Fee stamps available, and permission was given to use postage stamps, after they had been overprinted "Court Fees" by the Superintendent of Stamps. Both in Bombay and Calcutta there were large stocks of various "Service" stamps, and accordingly stamps of the values one, two, four and eight annas were overprinted in Bombay, and two, four and eight annas in Calcutta. After Baroda's imitations had been overprinted "Service", then "Court Fees," and then punched, detection without close examination was difficult. However, success made him bold, and the use of the forgeries as ordinary postage stamps led to his downfall.

An extremely clever forgery of the one rupee, grey (Illustration, No. 27), and two others very much more roughly executed, soon led to the withdrawal of the stamp of that design, and it was replaced by the bicoloured stamp (Illustration, No. 38).

Forgeries have also been made of the small and large "Service" on various values, including several which never were officially overprinted.

The overprint on the "Foreign Bill" stamps have also been imitated.

It is perhaps of sufficient interest to mention here a curiosity in the shape of a half anna stamp bearing the head of its author, an engraver named Cothundarama Naidu, self-styled the "Emperor of the World." It is somewhat similar in design to the quarter anna stamp on the Indian inland postcard. The "Emperor" was charged at Madras in April, 1892, with counterfeiting Government postage stamps, but was acquitted as being of unsound mind. Apparently some thirty or forty copies were used.

REFERENCE LIST.

CHAPTER I.

POSTAGE STAMPS.

SECTION I.

1852-54.

STAMPS of the value of half an anna, embossed on red wafers, also in blue on white wove paper, and without colour on similar paper, for use in the Scinde district.

$\frac{1}{2}$ a., vermilion.

$\frac{1}{2}$ a., white.

$\frac{1}{2}$ a., blue.

SECTION II.

1854-55.

STAMPS of the values of half, one, two and four annas printed in Calcutta, on paper watermarked with the arms of the East India Company. The watermark extends over the whole sheet, but does not completely cover it, so that single specimens of the lower values, and of at least one setting of the four annas, are known without a trace of watermark. The half, one, and four annas values were lithographed, and the two annas surface printed.

These stamps were issued imperforate and without gum, though specimens of all the values are known with unofficial perforations. The gum that is sometimes found on specimens was applied either at the local post offices or by the public.

Date of Issue.

$\frac{1}{2}$ a. (Sept. 15th, 1854). First transfer, May, 1854. (Plate V.)

Dark blue, pale blue.

Second transfer, July, 1854. (Plate VI.)

Dark blue, pale blue.

Third transfer, August, 1854. (Plate VII.)

Indigo, blue.

Fourth transfer, August, 1855. Retouched die. (Plate VIII.)

Greenish blue, pale blue, indigo.

Date of Issuc.

- 1 a. (Sept. 15th, 1854). First transfer, August, 1854. (Plate XI, Nos. 107, 110.)
Scarlet, vermilion, pale red.
Second transfer, September, 1854. First Retouch. (Plates X, XI, No. 108.) Vermilion, red, pale red.
Third transfer, August (?), 1855. Second Retouch, "pointed bust." (Plate XI, Nos. 118, 119.) Vermilion, red.
- 2 a. (Oct. 6th, 1854). (Plate XI.) Pale green, deep green, bright green, blue green, dull green.
- 4 a. (Oct. 15th, 1854). (1) Stamps 18 mm. apart horizontally and 11 mm. vertically-separated by blue wavy lines.
First transfer, October(?), 1854. (Plate XIV, Nos. 121, 122.)
"Head" blue, indigo; "frame" vermilion, pale red.
Second transfer, December (?), 1854.
"Head" blue, indigo; "frame" vermilion, pale red.
Third transfer, March, 1855. Retouched die. (Plate XIII.)
"Head" blue, indigo; "frame" vermilion, pale red.
- (2) Stamps 6 mm. apart horizontally and 4 mm. vertically, without wavy lines.
March (?), 1855. (Plate XIV, Nos. 123-128.)
"Head" blue, indigo; "frame" vermilion, pale red.
- (3) Stamps 2½ mm. apart horizontally and 2 mm. vertically, without wavy lines.
First transfer, April, 1855. (Plate XV.)
"Head" blue, indigo; "frame" vermilion, pale red.
Second transfer, July (?), 1855.
"Head" blue, indigo; "frame" vermilion, pale red.

Varieties.

(a) "Inverted frame."

4 annas. First or second transfer. Setting (1). Stamps wide apart.
"Head" blue; "frame" vermilion.

(b) Retouches to the stones.

- ½ anna. (1) "Chignon" redrawn. Nos. 6, 30, 54, 78. May, 1854, and July, 1854 transfers. (Plates V, VI.)
(2) Eye redrawn. Nos. 9, 33, 57, 81. May, 1854 transfer. (Plate V.)
(3) Retouches in chignon. No. 36. May, 1854 transfer. (Plate V.)
(4) Retouches in chignon. No. 20. July, 1854 transfer. (Plate VI.)
(5) Retouches in chignon. No. 1. August, 1854 transfer. (Plate VII.)
(6) Retouches in chignon. No. 28. August, 1854 transfer. (Plate VII.)
(7) Retouches in chignon. No. 32. August, 1854 transfer. (Plate VII.)
(8) Retouches in chignon. No. 46. August, 1855. (Plate VIII.)
(9) Retouches in chignon and eye. No. 66. August, 1855. (Plate VIII.)

- 1 anna. (1) Retouches in chignon. August, 1854 transfer. (No. 2 of Plate XI, No. 111.)
- (2) Retouches in chignon. August, 1854 transfer. (No. 6 of Plate XI, No. 111.)
- (3) Retouches in chignon. August, 1854 transfer. (No. 7 of Plate XI, No. 111.)
- (4) Retouches in chignon and value. August, 1854 transfer. (No. 8 of Plate XI, No. 111.)
- (5) Letters "ON" of "ONE" redrawn. August, 1854 transfer. (Plate XI, No. 112.)
- (6) Retouch in eye. No. 7. September, 1854 transfer. (Plate X.)
- (7) Retouch in chignon. No. 11. September, 1854 transfer. (Plate XI, No. 116.)
- (8) Retouch in chignon. No. 12. September, 1854 transfer. (Plate XI, No. 116.)
- (9) Retouch in chignon. No. 14. September, 1854 transfer. (Plate XI, No. 116.)
- (10) Retouch in chignon. No. 33. September, 1854 transfer. (Plate XI, No. 115.)
- (11) Retouch in chignon. No. 12. September, 1854 transfer (another stone). (Plate XI, No. 113.)
- (12) Retouch in chignon and eye. No. 48. September, 1854 transfer (same stone as No. 11). (Plate XI, No. 114.)
- (13) Retouch in chignon and eye. No. 96. September, 1854 transfer (same stone as No. 11). (Plate XI, No. 117.)

4 annas. Second setting; stamps 6 mm. apart horizontally.

- (1) Outline of face redrawn. Right-hand stamp of pair. (Plate XIV, No. 124.)
- (2, 3) Outline of face redrawn. Both stamps of pair. (Plate XIV, No. 128.)
- (4) Outline of face redrawn and line defining chin continued up to the ear. (Plate XIV, No. 125.)

Second setting as above; or third setting, with stamps $2\frac{1}{2}$ mm. apart horizontally.

- (5) Vertical and slanting lines in frame above "s" of ANNAS roughly redrawn. (Plate XVI, No. 129.)
- (6 to 10) Outline of face redrawn. (Plate XVI, Nos. 131, 132, 134, 135, 136.)
- (11, 12) Vertical lines of frame retouched. (Plate XVI, Nos. 137, 138.)

4 annas. Third setting.

(13 and 14) Outline of face redrawn. Both stamps of pair. (Plate XVI, No. 133.)

(15) Circle of pearls retouched. Top left-hand corner stamp of block No. 130.

(c) Double impression.

$\frac{1}{2}$ a., blue.

(d) With blue wavy lines printed on the back.

4 a., "Head" blue; "frame" vermilion.

(e) Lower coil of chignon missing (Plate X, No. 49).

1 a., vermilion.

(f) With fine serrated perforation (unofficial).

$\frac{1}{2}$ a., blue.

1 a., vermilion (head with rounded bust).

2 a., green (Tapling collection).

4 a., "Head" blue; "frame" vermilion.

(g) With pin perforations (unofficial).

2 a., green (Tapling collection).

SECTION III.

NOVEMBER, 1855-67.

DESIGNS engraved on steel and surface printed by Messrs. De La Rue & Co., London, on highly glazed thick bluish wove and on surfaced white wove paper, both without watermark. The gum varies from white to brown, and often affects the colour of the paper, giving it a yellow appearance. All the "registration" sheets have white gum, and probably the variation is due to the effect of the climate. During the years 1866 and 1867 the same values were issued on paper watermarked with an elephant's head. The perforating was done at Somerset House by a "comb" machine, gauging approximately 14. (Illustration, No. 2.)

(1) On glazed thick bluish wove unwatermarked paper, varying from dark blue to almost white.

4 a., black, grey-black (November, 1855).

8 a., carmine, pale carmine (November, 1855).

Varieties. Stamps cut in half diagonally.

4 a., black.

8 a., carmine.

(2) On surfaced white wove unwatermarked paper, varying in thickness.

- $\frac{1}{2}$ a., pale blue, blue, deep blue (November, 1855).
- 8 p., lilac, purple (May, 1860).
- 1 a., brown, grey-brown, sepia, red-brown (November, 1855).
- 2 a., brown-pink (1858).
- 2 a., buff (1859).
- 2 a., orange-yellow, orange (1862).
- 4 a., black, grey-black (November, 1855).
- 4 a., deep green, green (1864).
- 8 a., carmine, pale carmine (November, 1855).

Varieties. (a) Paper blued by chemical action of the ink.

- $\frac{1}{2}$ a., pale blue.
- 8 p., lilac.
- 4 a., black.

(b) Imperforate.

- $\frac{1}{2}$ a., pale blue, blue.
- 8 p., lilac.
- 1 a., brown, grey-brown, sepia.
- 2 a., brown-pink.
- 2 a., orange-yellow, orange.
- 4 a., black.

(c) Imperforate at top and sides.

- 1 a., brown.

(d) Stamps cut in half diagonally.

- 8 p., lilac.
- 1 a., brown.
- 4 a., black.

(3) On paper watermarked with an elephant's head.

- $\frac{1}{2}$ a., pale blue, blue, deep blue (January, 1866).
- 8 p., lilac, purple (October, 1867).
- 1 a., brown, grey-brown, red-brown, deep brown (January, 1866).
- 2 a., orange-yellow, orange, brown-orange (January, 1866).
- 4 a., deep green, green (January, 1866).
- 8 a., carmine (February, 1866).

Varieties. (a) Imperforate.

- $\frac{1}{2}$ a., blue.

(b) Imperforate at top and sides.

- $\frac{1}{2}$ a., blue.

SECTION IV.

28TH JUNE, 1866.

PROVISIONAL six annas stamps made by overprinting six annas "Foreign Bill" stamps with the word "POSTAGE".

(1) Letters 2 mm. in height. (Illustration, No. 8.)
6 a., purple.

(2) Letters 3 mm. in height; twenty types. (Plate XVII, Nos. 150-69.)
6 a., lilac, purple.

Variety. Inverted overprint.
6 a., lilac.

SECTION V.

1866-77.

FIVE new values; new dies for the four and eight annas, the former of which was retouched in 1877; and the die of the half anna retouched. Engraved on steel and surface printed by Messrs. De La Rue & Co. on white wove paper, watermarked with an elephant's head. The gum is white, and the stamps are perforated 14 by a "comb" machine. (Illustrations, Nos. 9-15.)

- 4 a. (Die II), pale green (September, 1866), dark green (1872).
- 4 a. (Die II retouched), dark green, blue-green (1877).
- 6 a. 8 p., slate, grey (May, 1867).
- 8 a. (Die II), rose, deep rose (1st January, 1868).
- $\frac{1}{2}$ a. (retouched die), blue, deep blue (1873).
- 9 p., pale lilac, lilac (18th July, 1874).
- 6 a., yellow-brown, brown (19th August, 1876).
- 12 a., Venetian red (19th August, 1876).
- 1 r., slate (September, 1874).

SECTION VI.

1882-8.

NEW designs for the old values and three new values, the one anna six pies, three annas, four annas six pies. All are inscribed "INDIA" instead of "EAST INDIA". Engraved on steel and surface printed by Messrs. De La Rue & Co. on white wove paper (except in the case of the twelve annas, for which a coloured

paper was employed), watermarked with a five-pointed star, white gum, perforated 14 by a "comb" machine by Messrs. De La Rue & Co. (Illustrations, Nos. 17-27.)

- $\frac{1}{2}$ a., deep green, green, blue-green, (early in 1883 ?).
- 9 p., rose, carmine (aniline), (early in 1883 ?).
- 1 a., brown-purple, plum (aniline), (early in 1883 ?).
- 1 a. 6 p., sepia, (January, 1882).
- 2 a., deep, pale, bright ultramarine, (early in 1883).
- 3 a., orange, brown-orange, (January, 1882).
- 4 a., olive, slate-green, (October, 1885).
- 4 a. 6 p., yellow-green, (1886).
- 8 a., reddish, dull, bright mauve (aniline), (early in 1883).
- 12 a., purple on red, (1887).
- 1 r., slate, (early in 1883).

Varieties. Double impressions.

- $\frac{1}{2}$ a., green.
- 2 a., ultramarine.

SECTION VII.

1891-9.

NEW die for the one rupee; five new values—two annas six pies, two, three, five rupees, and 3 pies; and two provisionals made in Calcutta by surcharging the four and a half annas with "2 $\frac{1}{2}$ As.", and the half anna with " $\frac{1}{4}$ ". (Illustrations, Nos. 30-41.)

- 2 $\frac{1}{2}$ a., black surcharge, on 4 a. 6 p., yellow-green, (1st January, 1891).
- 2 $\frac{1}{2}$ a., yellow-green, green, (1st January, 1892).
- 1 r., green and rose, green and carmine (aniline), (1st January, 1892).
- 2 r., carmine and yellow-brown, bistre-brown, (1895).
- 3 r., brown and green (1895).
- 5 r., ultramarine and violet (1895).
- $\frac{1}{4}$ a., black surcharge, on $\frac{1}{2}$ a., green, (1st October, 1898).
- 3 p., carmine, (1899).

Variety. Stamp printed twice.

- $\frac{1}{2}$ a., green, surcharged " $\frac{1}{4}$ ".

Chief varieties of the 2 $\frac{1}{2}$ a. surcharges on 4 a. 6 p., yellow-green.

- (1) Stop too high (first setting ?). (Illustration, No. 31.)
- (2) "s" and stop too high (first setting ?). (Illustration, No. 32.)
- (3) "As" and stop " " (" 33.)
- (4) "A" too high " " (" 34.)
- (5) Second "2" and "As." all on same line (first setting ?). (Illustration, No. 35.)
- (6) "2 $\frac{1}{2}$ " and "As." all on same line (second setting ?). (Illustration, No. 36.)

There are many minor varieties, due to defective letters and stops.

SECTION VIII.

1900.

NEW colours for five values—three pies, half, one, and two annas, and two anna six pies.

Paper, gum, and perforation the same as in Section VI.

3 p., grey.

$\frac{1}{2}$ a., yellow-green.

1 a., carmine.

2 a., mauve.

$2\frac{1}{2}$ a., ultramarine.

SECTION IX.

1902-3.

HEAD of King Edward VII. Same paper, gum, and perforation. (Illustrations, Nos. 42-53.)

3 p., pale slate-grey, blue-grey, dark grey.

$\frac{1}{2}$ a., yellow-green, bright green, pale green.

1 a., carmine.

2 a., violet, lilac, mauve.

$2\frac{1}{2}$ a., pale, bright ultramarine.

3 a., orange-brown.

4 a., olive-green.

6 a., bistre.

8 a., dull purple, deep aniline-purple, reddish purple.

12 a., purple on red.

1 r., green and carmine.

2 r., carmine and yellow-brown.

3 r., brown and green.

5 r., ultramarine and violet.

1905.

$\frac{1}{4}$ a. on $\frac{1}{2}$ a., yellow-green.

SECTION X.

1906.

NEW designs, with "REVENUE" added in the half and one anna values. Same paper, gum, and perforation. (Illustrations, Nos. 54, 55.)

$\frac{1}{2}$ a., yellow-green.

1 a., carmine.

CHAPTER II.

OFFICIAL STAMPS.

SECTION I.

THE SMALL "Service" SERIES.

A. 1st August, 1866-67.

POSTAGE stamps overprinted in India with "Service." in black. (Illustration, No. 56.)

- (1) On white wove unwatermarked paper.

$\frac{1}{2}$ a., blue, pale blue
1 a., deep brown, pale brown.
8 a., carmine.

Variety. Inverted overprint.

$\frac{1}{2}$ a., blue.

- (2) On white wove paper watermarked with an elephant's head.

$\frac{1}{2}$ a., blue, pale blue.
1 a., deep brown, pale brown.
2 a., orange, yellow.
4 a., green (Die I).
4 a., green (Die II).

Varieties. (a) Inverted overprint.

2 a., orange, yellow.

(b) Imperforate.

2 a., orange, yellow.

Varieties of overprint.

- (a) Wide and more open "S". Nos. 57, 86, 91, 109, 110, 222, 290 on the sheet. (Illustration, No. 57.)
(b) Narrow and more open "S". No. 224. (Illustration, No. 58.)
(c) Raised stop after "Service". No. 37.
(d) Large diamond-shaped stop after "Service". No. 28.

B. JANUARY, 1872.

Postage stamps overprint in India with "Service" in black, as Plate XVIII.

- (1) On white wove unwatermarked paper.

8 p., purple.

- (2) On white wove paper watermarked with an elephant's head.

$\frac{1}{2}$ a., blue, pale blue.
8 p., purple.
1 a., dark brown, pale brown.

Varieties of overprint.

- (a) No period after "Service". (No. 77 on the pane.)
- (b) No dot over "i" of "Service". (No. 50.)
- (c) "Service", the last "e" being defective. (Nos. 26, 31.)
- (d) "Seivice". (No. 37.)

SECTION II.

THE PROVISIONAL VALUES, FORMED FROM FISCAL STAMPS.

END OF 1866.

THE stamps overprinted were the half anna "Receipt or Draft" stamp and the two, four, eight annas and two rupees "Foreign Bill" stamps. (Plate XIX, Nos. 182, 171, 172, 173, 170.)

Designs engraved on steel and printed by Messrs. De La Rue & Co. The half anna "Receipt" stamp is on lilac tinted paper, watermarked with a large crown. (Illustration, No. 60.) The other values are on bluish wove enamelled paper, watermarked with a crown at the top and the word "INDIA" at the bottom of the stamp. (Illustration, No. 7.) The two annas with the black overprint is on the two rupees "Foreign Bill" stamp, and the two, four, and eight annas with green overprint are on the two, four, and eight annas "Foreign Bill" stamps respectively. The half anna is perforated $15\frac{1}{2} \times 15$, and the others 14, but at the sides only, the top and bottom labels being cut off. There are two settings of the overprint on the half anna "Receipt" stamps.

- $\frac{1}{2}$ a., green overprint on lilac, reddish lilac. (Plate XX.)
- 2 a., black overprint on purple. (Plate XIX, No. 174.)
- 2 a., green " " " (No. 175.)
- 4 a., " " " (No. 176.)
- 8 a., " " " (No. 177.)

Variety. Perf. 11 at top and bottom.

- 2 a., green overprint on purple. (No. 175.)

In the case of the two annas with the green overprint and the eight annas, sometimes the top or bottom label, or both, are not cut off.

Official imitations of all these provisionals were made in the year 1885. They are fully described under the heading "Reprints", Chapter III, Section III.

SECTION III.

THE LARGE "Service" SERIES, 1866-73.

POSTAGE stamps overprinted "Service.", in black, $15\frac{3}{4}$ mm. in length, by Messrs. De La Rue & Co. (Illustration, Nos. 60, 2, 9, 10, 11.)

- $\frac{1}{2}$ a., blue, dark blue.
- $\frac{1}{2}$ a. 1873 (retouched die), dark blue.
- 1 a., brown, dark brown.
- 2 a., orange, yellow.
- 4 a. (Die II), dark green, blue-green.
- 6 a. 8 p., slate.
- 8 a. (Die II), rose, deep rose.

SECTION IV.

THE "On H.M.S." SERIES, WATERMARKED ELEPHANT'S HEAD, 1874-82.

POSTAGE stamps overprinted "On H.M.S." by Messrs. De La Rue & Co. (Illustrations, Nos. 61, 2, 9, 10.)

A. In black.

- $\frac{1}{2}$ a. (retouched die), blue.
- 1 a., brown.
- 2 a., orange, yellow.
- 4 a. (Die II), dark green.
- 8 a. (Die II), rose, deep rose.

B. In dark blue.

- $\frac{1}{2}$ a. (retouched die), blue.
- 1 a., brown.

SECTION V.

THE "On H.M.S." SERIES, WATERMARKED STAR, 1883-99.

POSTAGE stamps overprinted "On H.M.S.", in black, by Messrs. De La Rue & Co. (Illustrations, Nos. 62, 41, 17, 19, 21, 23, 25, 38.)

- 3 p., carmine.
- $\frac{1}{2}$ a., green, blue-green.
- 1 a., brown-purple, plum.
- 2 a., pale, bright ultramarine.
- 4 a., slate-green.
- 8 a., dull mauve, bright mauve (aniline).
- 1 r., green and carmine (aniline).

Varieties. (1) Inverted overprint.

1 a., plum.

(2) Double overprint.

$\frac{1}{2}$ a., green.

1 a., plum.

SECTION VI.

THE "On H.M.S." SERIES, POSTAL UNION COLOURS, 1900.

POSTAGE stamps overprinted "On H.M.S.", in black, by Messrs. De La Rue & Co. (Same types and overprint.)

$\frac{1}{2}$ a., yellow-green.

1 a., carmine.

2 a., mauve.

Varieties. (1) Inverted overprint.

1 a., carmine.

(2) Double overprint.

1 a., carmine.

SECTION VII.

THE "On H.M.S." SERIES, KING EDWARD VII., 1902-6.

POSTAGE stamps with the head of King Edward VII overprinted "On H.M.S.", in black, by Messrs. De La Rue & Co. (Illustrations, Nos. 63, 42, 43, 44, 45, 48, 50, 52.)

3 p., pale slate-grey, blue-grey.

$\frac{1}{2}$ a., yellow-green.

1 a., carmine.

2 a., violet, lilac, mauve.

4 a., olive-green.

8 a., dull purple, deep aniline-purple.

1 r., green and carmine.

SECTION VIII.

THE "On H.M.S." SERIES, COMBINED POSTAGE AND REVENUE, 1907.

POSTAGE stamps of the same design, but with the words "AND REVENUE" added, overprinted "On H.M.S.", in black, by Messrs. De La Rue & Co. (Illustrations, Nos. 54, 55.)

$\frac{1}{2}$ a., yellow-green.

1 a., carmine.

SECTION IX.

CHINA EXPEDITIONARY FORCE.

1900-2.

POSTAGE stamps overprinted with the letters "C.E.F.", in black.

Head of Queen Victoria. (Illustrations, Nos. 41, 17, 19 21
37, 22, 23, 25, 26, 38.)

3 p., carmine.

$\frac{1}{2}$ a., green.

1 a., plum.

1 a., carmine.

2 a., ultramarine.

2 $\frac{1}{2}$ a., green.

3 a., orange.

4 a., slate-green.

8 a., mauve.

• 12 a., purple on red.

1 r., green and carmine.

Head of King Edward VII. (Illustration, No 44)

1 a., carmine.

Varieties. Top Pane.

(a) Broken "c", No. 3.

(b) "o" for "c", No. 5.

(c) Damaged "o", No. 72.

(d) Broken "e", No. 80.

(e) Broken "f", No. 81.

Lower Pane.

(f) "e" for "c", No. 133.

APPENDIX A.

COPIES OF THE "OFFICIAL CORRESPONDENCE" THAT TOOK PLACE
RELATIVE TO THE SCINDE DISTRICT DÂK, AND THE INDIAN
POSTAGE STAMPS.

SECTION I.

No. 1.

RULES FOR DISTRICT DÂKS

1. Every Collector's and Deputy-Collector's office will be a branch office for all native letters received from the districts.

2. Every Kardar is to receive all prepaid letters intended for any part of India, Scinde, Punjab, or other British Dominions, which are sent to him for transmission per post, and he is to forward them without delay to the nearest branch post office, i.e. to the Collector or Deputy-Collector, when he forwards his own letters on the Government service.

3. Postage to be prepaid at the following rates :—

4. To any place within the Province of Scinde, half anna per half tola weight.

5. To any place beyond the Province, at the rates marked in the annexed table.

6. A company's half rupee or eight annas piece is exactly half a tola.

7. If the Kardar cannot find in the annexed table the place to which the letter is addressed, he must send the letter with a note to the nearest Postmaster and enquire what is the proper charge. In such cases he should take a deposit of two rupees from the sender, and return him the balance when he has received the Postmaster's reply, and ascertained what is the proper charge.

8. He must give receipts for postage when demanded, and enter all sums received to a separate head as Post Office receipts.

9. He must see marked on every letter the date when received and when forwarded and the sum received as postage, with the name of his own station.

10. All letters from soldiers, sepoy, or policemen addressed to their commanding officers or subordinates are to be received as Government letters, free of postage.

(Sgd.) H. B. L. FRERE, Commissioner.

KARACHI, 15th October, 1851.

No. 2.

Letter, No. 825 of 1852, from E. A. Lees Coffey, the Postmaster in Scinde, to Captain H. W. Preedy, Collector of Karachi, dated the 25th June, 1852.

By direction of the Commissioner in Scinde, I have the honour to transmit two thousand half anna postage stamps, value Rs. 62-8-0, to be distributed amongst the several Deputy-Collectors and Kardars in your Collectorate for the use of all classes of persons intending to avail themselves of the District Daks lately established.

2. I also beg to forward six erasing stamps, one of which is to be supplied to each Kardar and Deputy-Collector, the use of which is explained in the memo. annexed. Shewan, Ghorabaree, Jerruk, Tatta, and Kotree will be supplied from this office.

3. The number of stamps now forwarded is 2000, value Rs. 62-8-0, for which number I request you will favour me with a receipt as per margin. Received from the Postmaster in Scinde 2000 postage stamps, valued $\frac{1}{2}$ anna each; total value, Rs. 62-8-0.

4. The Commissioner has requested me to beg that you will make it known as widely as possible that all persons wishing to send letters from any of the Sudder stations in Scinde through the districts will be supplied with any number of stamps they may require at the Post Offices or Kardar's offices.

P.S.—The system of the stamp postage will be brought into operation from the 1st proximo.

No. 3.

Memo. No. 792 of 1852, by the Commissioner in Scinde.

The object with which the Commissioner introduces the half anna stamp for the District Dak is for the purpose of simplifying the accounts, and in fact to obviate the necessity of keeping any complicated statement of district postage.

The manner in which the system is to be carried out is as follows:—

1st. Prepayment of private letters throughout the district to be rigidly enforced by means of the stamps, and on no account is any letter except those "On Service" to be despatched either from a Deputy Collector's office or Kardar's to any office for delivery on the District Dak line without having a stamp or stamps affixed

On a letter not exceeding $\frac{1}{2}$ tola weight,	1, $\frac{1}{2}$ anna stamp.	according to the weight of the
" " 1 "	2 "	letter to be despatched as per
" " 1 $\frac{1}{2}$ "	3 "	margin.
and so on, one stamp being added for every $\frac{1}{4}$ tola weight.		

The system of clubbing letters, i.e. putting five or six letters for different individuals under one cover is not to be allowed.

The stamps now sent should be distributed to the Kardar according to average number of private letters each may be in the habit of receiving per month for transmission per District Dak.

It should be explained to them that every private party wishing to send a letter must purchase and affix a stamp, which will entitle his letter to free transit throughout Scinde.

They should be desired to deal with the stamps just as they would with money,

keeping a separate book of sales of stamps, and bringing to account to credit of the Post Office the price realised at the end of each month.

Balance on the 1st June .	1000 stamps,	
Sold during the month		
as per Cash Account, for		
10 rs. credited on the		
30th of the month .	320	„
Balance in hand 1st July	680	„

With their Cash Accounts at the end of the month, and as a voucher to it, they should forward to you a memo. of sales as per margin.

Except to keep this very simple account of sales, and to see that no private letter is sent without a stamp on it, the Kardars will have no further trouble with their Post Office beyond the Chillans already in use.

A person wishing to post a letter say at Meerpoor for Oomercote will go to the Kardar at Meerpoor and pay half an anna for a stamp which he will affix to his letter and then post it for despatch; the stamp will carry it free to Oomercote, but the Kardar before despatching it will deface the stamp with the erasing stamp mentioned in paragraph 2, to accomplish which he must rub a little ink on the rough face of the brass, then place it firmly on the stamp to be scored, and give the wooden handle a slight turn, which will so deface it as to render it impossible to be again used.

Particular care should be taken never to pass a stamp that has the slightest appearance of having been used before, as no doubt attempts will be made to repass them.

The receiving office or Kardarate at which the letter is posted is that at which the stamps are to be defaced.

No. 4.

Extract from letter, No. 1358, of 1852, from the Postmaster in Scinde to H. B. L. Frere, Commissioner in Scinde, dated the 25th September, 1852.

48. Whatever doubts may have existed that the District Dâks would not afford any revenue, or, if any, a very small portion, the introduction of the District Dâk postage stamps clearly shows that revenue has been derived, and of more consequence, it is steadily finding favour with the inhabitants of the provinces.

49. From England I received 10,000 of those stamps. This being quite a new project, and judging from the suspicious habits of natives in general, who think no transaction correct without coin being the circulated medium, I was under the impression that considerable time would elapse before the Scindians would have confidence in the stamps, and generally made use of them. The stock ordered from England I calculated to last for at least six months, but feel agreeably disappointed to find the supply is scarcely sufficient for two months. This undoubtedly proves that the District Dâks are appreciated amongst the rural population of the Province.

50. I have ordered a fresh supply of stamps from England, which are expected to reach here by the next steamer.

No. 5.

Letter, No. 1079, of 1853, from the Postmaster in Scinde to Captain H. W. Preedy, Collector of Karachi, dated the 20th October, 1853.

I have the honour to acknowledge the receipt of your letter, No. 1893, dated 19th instant, and to forward four hundred District Dâk stamps, which is all that can be spared from those remaining on hand, and until such time as a fresh batch is received from England. The great and unexpected increase in the sale of District Dâk stamps has exhausted the very large supply last received from England, which was calculated to have lasted twelve months.

2. A fresh order has been sent home by the last mail, from which, when to hand, your indent will be completed.

3. In the meantime, pending the receipt of the stamps from England, I request the favour of your instructing your deputies and the several Kardars to superscribe in red ink the words "District Paid," and applying their small official seal in lieu of the stamp on all district letters, taking care to enforce prepayment just as if they had stamps.

No. 6.

Letter, No. 2877, from H. B. L. Frere, Commissioner in Scinde, to the Postmaster in Scinde, Karachi, dated the 28th September, 1854.

In forwarding the accompanying copy of a letter, No 951, dated 25th September, 1854, from the Collector, Hyderabad, enquiring whether the new postage stamps should be used in supersession of the old district stamps after 1st October next, I have the honour to inform you that as the prime cost of the new stamps is very trifling, there will be little saving, though there will be much risk of confusion in using up the old ones.

I think it better, therefore, that all the old stamps should be recalled as soon as possible, and destroyed, supplies of the new stamps being sent instead. For this I understand you have already made preparations.

No. 7.

Extract, paragraph 3, from a letter, No. 1510, from the Secretary to the Government of India to the Director-General of the Post Office of India, dated the 16th October, 1854.

You will issue the necessary instructions to the officers of the Department. The Government of Bombay has been requested to take immediate steps to prohibit the further sale of these stamps, even for local use in Scinde, and that any stock of such stamps which may remain in that Province may be destroyed.

SECTION II.

No. 8.

Extract from "Letters to Bengal." Public Department, No. 47, dated London, the 15th December, 1852.

15. Your Government has recorded no opinion as to the suggestion of the Commissioners that the postage stamps shall be obtained from the Stamp Office in London. We shall take no steps in the matter till we hear further from you on the subject; but we would, in the mean time, observe that there seem to us no adequate grounds for the Commissioners' proposal. The main reason alleged is the security from fraud which the English system of manufacture is believed to afford; but the Commissioners themselves express the conviction that "the risk of loss by forgery in India would be less than in any civilized country of Europe, or the United States of America, or in most of the Crown Colonies." The additional expense therefore of procuring the labels from this Country seems to us unnecessary, and we should wish immediate attention to be directed to the machine at the Stamp Office at Calcutta, referred to by the Commissioners (Para. 140), in order that it may be ascertained whether it can be made applicable to the manufacture of the postage stamps.

16. Under any circumstances we think it likely an objection will be entertained to the assimilation of the postage stamps in India to those in this Country, as regards design and colour, as the mere difference of the inscription would not, probably, be thought to afford sufficient protection against the use in this Country of the Indian labels of lower value. Some different device should therefore, in our opinion, be adopted for the stamps in India, and it seems to us that the Company's Arms or Crest would be the most suitable for the purpose.

No. 9.

Extract from "Letters from Bengal." Home Department, No. 25, dated Fort William, the 27th April, 1853.

59. The subject is under consideration. Meanwhile we have called on Colonel Forbes, the Superintendent of Machinery, for his opinion as to whether the stamps which are intended to supersede the present system of money payments can be got ready within a moderate time. We think it desirable to have two sets of stamps, one for ordinary purposes, the other to be used exclusively on public business, and in the event of its being found practicable to prepare the stamps in this Country, we have requested Colonel Forbes to furnish us with designs of the kind of stamps he would recommend to be used.

No. 10.

Extract from Minute by the Most Noble the Governor-General, Lord Dalhousie, dated the 7th February, 1854.

5th. It remains to determine the measures which are to be taken regarding postage stamps, a matter of great moment; since the early introduction of the new system depends wholly upon an immediate and satisfactory adjustment of this difficulty.

6th. The Honble. Court has intimated its intention to send out the embossing machines, etc., indented for, whenever it shall have received a further report from Colonel Forbes. The Honble. Court observes:—

Court of Directors,
No. 74 of 1853,
9th November.
Para. 6.

“6th. The preliminary report furnished by Colonel Forbes leaves little doubt that the machinery now at the Mint will, with the modifications which that officer was engaged in making, be adequate for the manufacture of a sufficient number of postage stamps to allow of the commencement of the new system within a moderate period; and that the cost of the stamps produced in India will be less than that of the stamps manufactured in this Country. Under these circumstances we approve the intention you expressed, that the manufacture of the stamps should proceed as rapidly as possible, when the necessary adjustment of the machinery should have been completed; and as it will be unnecessary that the estimated amount required for the consumption of a whole year should be in hand before the system of payment by stamps is introduced, we trust that no delay will be caused by the resolution to which we have come, not to send out any stamps from this Country. We shall take immediate measures for engaging an Assistant-Engineer, and for providing the two additional stamping and embossing machines required in the preparation of the Post Office labels, when we shall have received the further report of Colonel Forbes on the subject.”

This resolution will, I fear, postpone indefinitely the commencement of the new system unless some substitute for the embossed stamps can be found.

7th. The annexed note prepared by the Secretary will show to the Council the present state of things.

No further report has been submitted by Colonel Forbes—none, indeed, could have been submitted by that officer of any practical value for present purposes—because no progress could have been made towards commencing postal operations until the additional machines and workmen had arrived.

It is clear to my mind from the details contained in the note, that while the experiments carried on by Colonel Forbes since last June have established the practicability of producing embossed stamps in this Country when the proper machines shall have been received, and while it is possible, though not yet proved, that such stamps could be produced at a cheaper rate here than in England; these experiments have also rendered it certain that great delay must occur in the introduction of the system if the Government is to depend on the embossed stamps, and that great risk to the steady working of the system hereafter will be involved in our entire dependence upon them.

8th. It is shown in the Secretary's note of his conferences with Colonel Forbes yesterday that it will take six months to get ready the die for these postage stamps;

that it will take twelve months to complete the two new machines from the time they are put in hand; and that in Colonel Forbes' opinion it will take two years before a stock of labels can be got ready, sufficient in quantity and security, for the introduction of the new Postal System.

Nearly four years have passed since the appointment of a Post Office Commission was resolved upon by the Government of India. More than two years have elapsed since the plan proposed by the Commission was submitted to the Honble. Court, and the sanction of the Honble. Court to the plan was given more than a year ago. Yet it would appear that two years must still be added to the four that have already passed away in discussion upon it, before this plan, whose mechanical difficulties have for years been overcome in England, can get over the mechanical difficulties that are supposed to stand in its way in India. The delay involved in having recourse to the use of embossed stamps made in India would thus seem to urge the Government to seek for some substitute; especially when the uncertainty of the producing machinery on which we are to depend is also taken into consideration.

9th. There are to be two machines, and with them an Engineer and a Mechanist. But the machines may break down, or, as is still more probable, the Mechanist or Engineer may break down, and if any of these contingencies should occur the Government is helpless and the postal system is brought to a deadlock.

10th. It appears to me to be in the highest degree undesirable that the Government of India should render itself liable to be placed in such a dilemma, nor is it unavoidable, for I conceive that all risk may be avoided either by getting the postage stamps from England or by manufacturing some of a more simple description in India.

11th. In a former Minute I adverted to the facility of getting the stamps from England in such a manner as would admit of an early commencement of the new system in India. The remarks I then made were not embodied in the letter to the Honble. Court, and may, therefore, be repeated in this place.

Minute, 6th June, 1853. Paras. 4-5. "It is of great consequence, as has been shown in the report of the Post Office Commissioners, that all money payments into Indian Post Offices should be terminated as soon as possible.

"The new system may be set a-going by the end of this year, but unless postage stamps are ready the money payments must be continued under the new system, or the introduction of that system must be postponed.

"If, however, stamps should be obtained from England through the Honble. Court of Directors from the manufacturers who supply the Queen's Government all difficulty may be avoided.

5th. "The makers, I apprehend, would find no difficulty in supplying 25,000,000 for India in addition to their present out-turn. With the security of this great establishment behind us, we need not have a whole year's supply in hand before we begin. The Honble. Court could transmit the sheets twice in every month by the mail from Southampton, so that they would be landed at Bombay, at Madras, and Calcutta, with no land carriage except in Egypt, and I presume free of cost. Nor can I see that any danger would accrue to the English Post Office by the transmission of the same description of stamps for use in India as are used in England."

I still think that it would be better to get the stamps from England in the manner proposed in the above extract than to depend upon the embossing machines which were before in contemplation. But as the Honble. Court in a former despatch

expressed a preference for stamps manufactured in this Country, and as it seems to me that all necessary security may be obtained by manufacture here, exertions have been made towards attaining this end.

12th. My Honble. Colleague, Mr. Halliday, has been so good as to take this matter in hand, and by his assistance I am enabled to lay before the Council suggestions for the adoption of a plan which promises to be successful.

It is believed that the Government lithographic press in the charge of Captain Thuillier may be made to supply a series of postage stamps of different values which will afford all the security which practically is obtained in England and in other countries, for the Post Office revenue.

It is impossible to describe satisfactorily the system which is proposed without having the completed stamps before the eye for inspection. I will, however, state generally, that it is proposed to have four lithographed stamps of the respective values of a half anna, an anna, four annas, and eight annas. They are to be of divers colours, as in England. The half anna and anna stamps will be less complicated than the stamps of higher value, which require to be more difficult of imitation by reason of the greater temptation to produce counterfeit articles which their greater value holds out.

There appears to me to be good ground to anticipate that superiority of design and execution, great accuracy of impression, and multiplicity of colours, together with the watermark on the paper which will be manufactured for them, will be as effectual in preventing imitation of the stamps and consequent frauds upon the revenue in India, as they have been in other countries.

13th. This opinion has already been expressed by a much more competent authority than myself, namely the Post Office Commission. After mentioning that no country except England has the high wrought postage stamp, and that France, Austria, and the United States (to which might be added other European countries and English Colonies) are satisfied with a much less costly provision; the Commissioners observed: "We are satisfied that owing to the want of mechanical means and the absence of ingenuity and enterprise in the people, the risk of loss by forgery in India would be less than in any civilized country of Europe, in the United States of America, and in most of the Crown Colonies."

A comparison of the penny stamps employed in England with those used in other countries will, I think, convince any person who may inspect them that the greater labour bestowed upon the English stamp produces after all an article which is quite as likely to be imitated as the less elaborate and cheaper stamp employed in other countries.

In truth it seems to me that in the low value stamps the profit to be made from a spurious article is too small to compensate any man for the risk of heavy penalties which he runs in attempting an imitation, while in the high value stamps, though the temptation to imitate is greater, the risk of detection from the difficulty of imitating a more elaborate design is also greatly increased, and thus the danger which would deter from forgery keeps pace with the probability of profit which would tempt to the crime.

14th. If Captain Thuillier should be successful in his attempts to produce a satisfactory stamp upon which he is now engaged, I would propose that they should be adopted at once, and that as a very large stock may be rapidly provided by the lithographic press, the Act should be passed and brought into operation at an early date.

15th. The adherence to these stamps, or recourse to stamps to be supplied from England, may be determined in such manner hereafter as experience may suggest.

16th. I concur with the Post Office Commissioner in thinking that the Queen's Head is the best device for the postage stamp in India as well as for the coinage.

17th. Paper with a watermark in it may be readily obtained at Serampore. It should be manufactured expressly for the purpose, and of very light consistency. The watermark will not be visible in single stamps, but it will be an additional safeguard for the genuineness of each sheet which vendors of stamps or individuals may purchase.

18th. The glue to be employed for rendering these stamps adhesive is a detail still to be considered.

No. 11.

Note by the Officiating Secretary, George Plowden, dated the 6th February, 1854.

Preparation of Post Office Stamps in India. In obedience to the orders of the Most Noble the Governor-General, the Secretary accompanied Colonel Forbes to the Mint this morning and proceeded to report the result of his inquiries and inspection on the points indicated in His Lordship's Memorandum, relative to the preparation of postage stamps in India.

First—As to what has been done since the date (16th of June) of Colonel Forbes' last demi-official communication :—

Various experiments have been tried for multiplying the dies required for striking the Lion and Palm half anna labels, in a way that would secure their perfect resemblance to the first engraved or matrix die, and for making the quadruple die. Colonel Forbes has got to the bottom of these experiments, and has succeeded in making a quadruple die composed of four single dies, but on taking an impression from this quadruple die it was found to be not sufficiently deeply cut; the proper depth of cutting required was ascertained by experimenting on this die, which was spoiled in the process. A new matrix die of the proper depth has been made, and from this matrix the whole process of multiplying combined quadruple dies has to be gone through. The principle and possibility of making the quadruple die has been settled by the experiments; the process of manufacture in a multiplied form remains.

Colonel Forbes cannot promise a combined quadruple die to be prepared from the new matrix die in less than six months, within which time the paper feeding apparatus would also be ready. If a new design were adopted in lieu of the Lion and Palm, it would take two additional months to make a new matrix die of such design.

The Queen's Head one anna die has been engraved, but it requires to be deepened, or it may have to be re-engraved deeper, and from this matrix combined quadruple dies would have to be multiplied. (This is Essay No. 71.)

The process of die-making is a very delicate and tedious operation, and liable to failures and accidents which may render it necessary to begin again from the com-

mencement, and now that a matrix die that can be depended upon has been made, and the principle and possibility of making the quadruple die has been ascertained, it will take long, owing to the great nicety required to complete a single quadruple die, and proportionately longer to multiply the number that it would be desirable to have as a commencing stock.

The Secretary has ascertained the process and difficulties from Colonel Forbes, and has brought away with him from the Mint the specimens of Colonel Forbes' experiments for the purpose of personally explaining the process and difficulties to His Lordship, if desired.

Second—As to the condition in which the machinery and establishment necessary for preparing the postage stamps now are.

There is but one machine, the embossing and surface printing press sent from England two years ago for the Stamp Office, to stamp law papers. This machine cannot be depended upon. It may break down so as that it would take months to repair it, or it might be impossible to repair it. Nor is it the proper kind of machine for permanent use. The machines for which Colonel Forbes indented are upon the same principle, but the manufacturers of the original machine would judge from the descriptions given, in Colonel Forbes' Memorandum of the 12th of May, of the nature of the work for which the new machines are required, what alterations to make in them so as to adapt them exactly to their intended uses.

Colonel Forbes thinks it would take twelve months from the time the two new machines are put in hand to complete them, including the contrivance for feeding the paper.

There is no establishment—all that has been done has been done by persons employed in the Mint, who have been taken off their Mint duty, from which they could very ill be spared for the purpose. What is absolutely necessary in the way of establishment is a machinist (as distinguished from an engineer), a person versed in and accustomed to small machines from England, possessing the requisite qualifications and knowledge for managing the paper feeding, and inking apparatus. This person is required in addition to the Engineer required to succeed the late Mr. Tredgold in the Stamp Office for the superintendence of the two stamping machines there. The postage label machines will require the whole time and attention of a fully qualified machinist.

Thus supposing the dies were ready it would not be safe to rely on the present machinery, and if that could be relied on, the necessary superintendence is wanting.

Third—As to anything which Colonel Forbes may wish to communicate on the subject.

Colonel Forbes says that nothing can be done without the two machines and the machines indented for—with these, he adheres to his former opinion of the feasibility and expediency of making the postage labels in India. He thinks that whether the labels are made in England or in India, it will take two years before the machinery can be in operation and a stock of twenty-five millions of stamps provided, upon a system made as safe as it is possible to devise against imitation. Colonel Forbes is unable to suggest any expedient of quick accomplishment that would be at all safe against imitation.

No. 12.

Minute by the Honble. I. A. Dorin, dated the 8th February, 1854.

The lithographic impressions suggested by our honourable colleague Mr. Halliday will very probably answer the purpose, and we can judge better of them when we see them.

It is difficult and unsafe to draw conclusions of what may happen in India from what has happened in Europe, but I believe the risk of forging of petty stamps is infinitely small, and that there is no very great security in an elaborate impression which a native eye cannot appreciate. What is wanted is something very palpably plain and clear. The "Queen's Head" in colours will be very difficult of imitation by any native, for they have extraordinary inaptitude for drawing the human countenance correctly.

No. 13.

Memorandum from Captain H. L. Thuillier, Deputy Surveyor-General, dated Calcutta, the 22nd February, 1854.

Having received instructions to report on the means at present available for designing and lithographing a large number of postage stamps, I have the honour of submitting for the consideration of Government that having tried a few experiments in coloured lithography, I believe there will be no great difficulty in carrying out the wishes of Government, provided I am supplied with an adequate establishment and materials for the purpose.

*Half anna,
One anna,
Four annas,
Eight annas.*

2nd. The accompanying four specimens of stamps have been drawn on transfer paper and struck off in a hurried manner, and without the advantages which may be obtained by more elaborate workmanship *on the stone*. If these designs are approved I propose to get them carefully engraved on the stone and then multiplied by transfer, so as to cover a moderate size stone containing say $12 \times 12 = 144$ stamps, which being pulled in a royal size press 300 sheets may be obtained in one day, and on an average one million (stamps) per mensem, provided always that the drawings on the stones do not become thick and bad, in which case time will be required for the engravers to correct all defects.

3rd. The present limited establishment, detailed in the accompanying statement, has been found altogether inadequate to execute the demands made upon it by the several Governments of this Presidency. It was transferred to this Department only in April, 1852, and in my operation report for the past season I have brought the subject to notice in the hopes of obtaining a more efficient establishment for carrying out what has proved a very profitable business to the Government. Insufficient, therefore, as the means at my disposal are for the calls for maps of the surveys of the present day (and even of the past ten years), the attainment of thirty millions of stamps, as a commencement of the scheme, besides meeting the current expenditure, will demand a corresponding increase of both establishment and stock.

4th. I have therefore estimated in the Tabular Statement annexed for an

increase of only six presses, with a complement of working men and two spare presses, necessary for transfer purposes. These presses would work off thirty millions of stamps in five to six months.

5th. As the production of such work demands the nicest and most careful watching and superintendence to guard against the contingencies of the art of lithography, which in this climate is so perplexing as to cause severe disappointments and anxieties at moments when success is doubly important, I am anxious for a European assistant of artistical qualities, who is able to engrave on the stone and otherwise competent to conduct printing work. I have heard of such a person now in Calcutta who might be induced to take service on a salary of Rs. 250 per mensem, and from what I have seen of his work I believe he is well worth that sum. Indeed it is so necessary that this press should now be put on a really efficient footing to undertake work of all descriptions, that whatever additional aid is now rendered will turn to good account.

6th. The entire establishment now proposed, together with the additional stock required, will, on a rough calculation, produce thirty millions of stamps at a cost of about Rs. 200 per million, not inclusive of paper.

8th. The stamps in single colours are the most easily produced; they are also, in my humble opinion, more business-like and adapted for commercial purposes. The double colours will require immense time and care, and not always prove successful. The difficulty of forging stamps in any remunerative quantity will be very great, their production requiring a regular establishment of printers, pressmen, and draftsmen or engravers, and this cannot, I think, be effected out of Calcutta, and not in the town without almost a certainty of detection. I would therefore venture to suggest that all the stamps may be in one colour only, each one of course different; or, if this is not approved, the eight anna stamp only to be in two colours, as in the specimen produced.

9th. The additional work and very heavy responsibility thus proposed to be placed in my hands induces a deep sense of the task to be performed, but in this, as in all other commands of the Government, I have only to express my desire to labour to the utmost of my power to merit a continuance of the confidence reposed in me. In the Superintendent of the Press, Mr. H. M. Smith, the Government possess a most excellent and meritorious public servant to whom is due all the credit of the designs, and who will, I am satisfied, strive most zealously to carry out the present object with credit to the Department.

No. 14.

Memorandum by the Deputy Surveyor-General, dated the 9th March, 1854.

A specimen of a sheet of paper covered entirely with a ring watermark, manufactured at Serampore, has been sent to me for trial with a view to striking off on it the new postage stamps. This paper is of so coarse a texture, rough and thick, as to be totally unsuited to fine printing in lithography, such as the postage stamps necessarily demand, and I am therefore of opinion that it cannot with advantage be made use of for such a purpose.

I have visited the Stationery and Stamp Offices, and in consultation with Mr. Snell have selected a sheet of the watermark paper received from England, on which

the stamps for Deeds and Promissory Notes are struck off. This paper is well fitted for lithographic purposes, and, being very nearly entirely covered with a good and distinct watermark, will, I think, be found calculated to serve for the postage stamps until a more suitable article is expressly made. The paper is of a peculiar quality, and independent of the watermark could not be well imitated. That is to say, if postage stamps were counterfeited and struck off in paper procurable in India, immediate detection would follow on a comparison of the two papers. It appears to me that great confidence may be felt by employing such a paper. The Superintendent of Stamps informs me that an ample supply of this paper exists in Calcutta, and that a sufficient quantity can be furnished to me at once to enable the number of presses we have at command to work at full speed.

The Superintendent of Stationery has sent me a very beautiful specimen of paper with watermark manufactured in France. The watermark is remarkably distinct, and he states that such a paper with any description of watermark can be obtained by him in about fourteen weeks. What is required for the postage stamps I understand to be a strong and thin paper with a distinct watermark (say of the Honourable Company's Arms) arranged so as to fall on every stamp. On the English penny and two penny stamps, a small crown is distinctly visible.

No. 15.

Extract from Letter, No. 280, from the Under Secretary to the Government of India, to the Officiating Superintendent of Stationery, dated the 11th of March, 1854.

In continuation of my letter, dated the 25th ultimo, I am directed to request that you will comply with Captain Thuillier's indents for the paper selected by him for postage stamps.

2nd. Captain Thuillier has been authorized, in communication with you, to take the necessary steps for procuring from France or elsewhere, for future use, paper of a quality better adapted for the above purpose.

No. 16.

Letter, No. 125, from the Deputy Surveyor-General, to Mr. R. H. Snell, Superintendent of Stationery, dated Calcutta, the 14th March, 1854.

With reference to the orders of the Government of India in the Home Department, as contained in the Under-Secretary's letter, dated the 11th instant, copy of which is annexed, I have the honour to request that you will be good enough to inform me what quantity of the No. 3 or No. 4 stamp paper, approved by the Government, can be supplied for the Postage Stamps. The paper No. 4, being a little thinner, is best suited for the purpose, but either will answer very well. The No. 5 paper is very small, and can only be made use of perhaps for the higher values, of which a less number may conveniently be placed on one sheet.

No. 17.

Letter, No. 298, from the Secretary to the Government of India to the Director-General of the Post Office of India, dated 13th March, 1854.

2. Captain Thuillier has been ordered to print lithographic stamps, and you should cause them to be distributed as speedily as possible, sending those first prepared to the most distant points.

3. Your attention should be particularly directed to the best mode of making the stamps adhesive. It is feared that the heat and moisture of the air in Bengal will render useless sheets of stamps gummed in the mode practised in Europe.

4. Should it be found impossible to gum the sheets before distribution, the different Postmasters or vendors may be instructed to supply the deficiency before sale, or the gum might be supplied separate from the stamps to purchasers, or finally it may be left to each person to apply his own gum.

No. 18.

Letter, No. 46, from Dr. F. N. Macnamara, Professor of Chemistry, Medical College, to The Honourable F. J. Halliday, dated Calcutta, the 22nd March, 1854.

I have the honour to submit to you the information which I have been able to gain relative to gums fitted for the new postage stamps.

The desideratum is a gum which—Firstly, when applied to the back of the stamps may be moistened with convenient readiness, and will then become firmly adhesive. Secondly, that the gum shall not be so susceptible of moisture as to be at any time rendered moist and adhesive under the influence of the moisture of the atmosphere. Thirdly, that the gum shall be capable of withstanding the heat of the climate without becoming so dry and brittle as to crack and part from the stamps. I do not think that any artificial test can be devised which will prove any gum to have these qualities. The gums proposed for use must be tried by the test of exposure to a rainy season. I therefore beg to suggest that a number of the stamps be properly covered with the substances presently to be mentioned, that they be then distributed about the Country; and that after the rainy season the Postmasters be desired to report upon the relative resistance of each gum to the atmospheric moisture, and upon the other properties, which seem to render each substance more or less fitted for general use.

The substances which I suggest are the following:—

1st. *British gum*, also known as dextrine, a preparation from starch.

2ndly. A mixture of glue and common paste.

3rdly. Gum arabic.

4thly. Gum tragacanth.

The British gum is that used in England for the postage stamps. It is used in preference to gum arabic owing to its being, in England, less expensive, and to its being more flexible and less likely to crack and part from the stamp.

The evidence against the use of this gum is that two sheets of English stamps placed back to back (in the possession of Dr. Monat) adhered to one another and spoiled. Yet I think that the British gum should have a fair trial; and if prepared

by the method known as the alkaline method, and from rice starch, would be less hygroscopic than the common British gum.

A mixture of glue and common paste was suggested by Mr. A. Martin, Book-binder, of Hare Street, who has had much experience in these matters. Mr. Martin could not tell me the proportions of glue and paste which he used, but offered to cover a number of stamps for trial with his mixture. By inquiries made at the different Stationers of the town, I learnt that the common gum arabic is used by them for adhesive envelopes, and for the labels which they place upon their books. At Messrs. Le Page's I saw some adhesive envelopes which had been in the shop for three years. The gum upon them had not at all adhered to the surface of paper with which it was in contact, nor had it cracked and parted from the envelope. Messrs. Le Page think that this gum (which is very cheap in the Bazaar) would answer for the required purpose. Gum tragacanth, also a very cheap and adhesive substance, should also be made trial of. Other substances may probably be suggested for trial, and I think that there is every prospect of some one of these substances being found applicable to the purpose in view.

No. 19.

Memorandum by the Deputy Surveyor-General, dated the 28th April, 1854.

5 Enclosures.

22nd February,
1854.
9th March, 1854.

In continuation of my two memoranda, dated respectively as per margin, relative to the designing and lithographing the postage stamps, and with advertence to the orders of Government thereon as contained in letter No. 234, dated the 2nd March last, from the Under-Secretary to the Government of India (Home Department), I have the honour of reporting for the information of Government the steps which have, since the date of those orders, been taken to effect the object in view.

2nd. The first point of importance was the attainment of a representation of Her Majesty's Head, which might be considered sufficiently satisfactory and proved permanent enough. After repeated trials and the preparation of a great number of designs, a bust drawn on transfer paper and afterwards engraved upon the stone with the words "India" at the top of the margin and "Half Anna" at the bottom was adopted as the standard, and transfers taken from this, until a sufficient number were laid off upon the stone, so as to preserve uniformity and to form a convenient block of one hundred and twenty, three of such blocks filling the sheet of stamp paper upon which the heads were to be printed, as furnished from the Stamp Office and approved by Government in letter dated the 11th March last from the Home Department. (Note.—*This is the "9½ arches" type, Plate II.*)

3rd. In this manner a considerable number of stones were prepared, and after many disappointments and unceasing labour the stones were charged with the vermilion English lithographic ink, a very small quantity of which I happened to have by me, and a few hundred sheets, specimens of which were submitted demiofficially, were struck off, and at the urgent request of the Director-General, with whom I have been in regular communication, transmitted to Bombay by the steamer of the 5th instant.

4th. On the small quantity of English prepared vermilion ink being expended,

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colour of apparently similar quality was obtained from the Stamp Office, but this was found entirely to destroy the impressions on the stone, the proof coming off thick and smeared, and losing the uniformity of the likeness, so much so as to render the stamps unserviceable. Other attempts were then made to prepare the colour in this office, and a series of experiments have been made under my immediate supervision, but from the properties of the mineral substance in the vermilion, and from repeated and the most careful trials, it is now evident that it will be impossible at such a season of the year, to produce the half anna stamps in the quantity required in that colour. Even those printed from the English prepared colour become too indistinct after a few hundred impressions, to permit of the same stone being used longer, and the doubts expressed in the second paragraph of my Memorandum, dated the 22nd February, were fully realized.

5th. In order to secure success, if possible, all the stones so prepared were cleaned off and the whole of the materials of transfer and printing inks, as well as varnish, were made up fresh from the purest ingredients obtained from the Honourable Company's Dispensary and in our own presence, doubts having arisen as to the purity of the transfer ink, the foundation of the whole thing previously used. In the meanwhile also, in order to secure a good standard which might be relied upon, a careful engraving on copper has been made of which an impression is affixed in the margin, and from this plate transfers have been obtained which are undoubtedly superior to the former lithographed standard. With these precautions, which afforded decided advantages, the blocks were again formed on the stones in the same manner as before described, but in smaller blocks of $12 \times 8 = 96$ each, value three Rupees each, with a view of making them more conveniently saleable in equal Rupees; and from the sharpness of the transfers from the copper plate I fully hope that success will attend the very anxious endeavours which have now been unceasingly made for about six weeks, commencing daily at six o'clock in the morning.

6th. The precariousness, however, of such delicate lithographic work at this season of the year is so great, that it requires an apprenticeship in the Press Laboratory to conceive the disappointments which arise in spite of the most careful precautions. The best published work on this art describes these cases of failure as occurring even in England or other cold climates, without sufficient apparent cause. The printing of the stamps has been tried both early in the morning and late at night, and no pains have been spared to guard against the defects which have hitherto prevented them from being struck off in any numbers; all the current and legitimate business of the office in the mapping way of course giving place. From the experience gained, it is evident that lithography in this country, and during the hot season especially, cannot be relied upon, and it is therefore desirable that steps should be taken to procure proper stamps or from England from steel plates and machinery adapted to the same.

7th. Every disadvantage has been met with. The stamp paper, although the best available in Calcutta for the emergency, is not what is desirable to give good effect to the printing—even these sheets are found spotted in places, which resist the impressions altogether where so damaged.

8th. The next attempt has been to print with blue ink. The first description tried was from cobalt blue, which being likewise a mineral substance, was soon found to fill up the impressions and cloy the stone in a similar way to the vermilion, but from the next trial with refined indigo I have greater hopes. From the first results derived from this vegetable substance, which however we have not yet had

time to prepare in a proper manner, I trust we may eventually succeed, and I am now closely and most anxiously occupied in giving full effect to this trial. Pending the printing of a sufficient number of sheets to warrant a decided opinion being given, I deem it my duty to lay the particulars of my anxieties before the Government, and in doing so respectfully beg to submit the several specimens as follows.

No. 1. Impression of the first batch from English prepared vermilion.

No. 2. Impression of the second batch from vermilion prepared in this office and copper plate transfers.

No. 3. Impression in black from plain printing ink as recently made in this office and copper plate transfers.

No. 4. Impression in blue from refined indigo prepared in this office, but without sufficient manipulation of the colour.

No. 5. Impression in cobalt blue, well manipulated.

9th. It will be observed that the impression in black is distinct and fine. The printing ink, composed of simple lamp black obtained from the best serpentine wick lamps, is of so different a nature to the coloured substances, and works so well with our maps, that we should find no difficulty in proceeding at once with the stamps in this style, and with the number of presses now available I anticipate that the required number of half anna stamps might be obtained. It has been found that the large sheets or treble blocks do not print so well as the small ones; with the larger number of heads on one stone defects are more likely to occur, and although this will increase the press labour, still, if it ensures good results, it will be the most expeditious in the end.

10th. The specimen No. 4, from the indigo blue, is also promising, and I apprehend if it can be worked out would be preferable. The contrast necessary for one anna stamps may possibly be attained by some other colour, and I am now procuring vegetable substances and trying what may be suitable.

It is, however, laid down as a maxim in the published work that the coloured inks require great manipulation or rubbing up, and should also be kept four months at least prior to use. This precaution it has hitherto of course been out of our power to observe here, and the great heat of the climate just now seems to render it doubly necessary to prevent the colour when laid on to the stone from spreading when the paper is pressed.

11th. Under the above circumstances I would venture to recommend that the half anna stamps be proceeded with at once in simple black printing and in single blocks. From the Director-General's explanations, time is of vital importance, and this therefore seems to me to be the best way of meeting that object. The blue colour, if successful, can be reserved for the one anna stamps, and to ensure a due contrast, if the difference between blue and black is insufficient for night work at the post offices, a different shaped stamp can easily be adopted.

12th. My most anxious endeavours have been used towards effecting the object in view, and will be maintained uninterruptedly. Success, I regret, has not been as yet met with, but from the hearty exertions of every one in the Press Office it has been deserved.

No. 20.

Letter, No. 1465, from C. I. Earshine, Esq., Secretary to the Government of Bombay, to C. Allen, Esq., Secretary to the Government of India, dated the 27th April, 1854.

I am directed by the Right Honble. the Governor in Council to acknowledge your letter, No. 320, dated 23rd ultimo, and in reply to acquaint you for the information of the Most Noble the Governor-General in Council, that on the receipt of the stamps they will be distributed throughout this Presidency without loss of time, and in accordance with Mr. Riddell's suggestions.

By a telegraphic message of the 23rd instant this Government is informed that it has been found necessary to alter the design of the postage stamps, and that those already forwarded to and received at Bombay are useless and are not to be distributed.

All preliminary orders and instructions connected with the distribution have, however, been provided for as far as possible, in anticipation of the receipt of a new supply.

No. 21.

Letter, No. 126, from the Director-General to C. Allen, Esq., Officiating Secretary to the Government of India, Home Department, dated 4th May, 1854.

With reference to my letter, No. 20, of the 27th March, and to the hope expressed therein that the new Postage Act might come into operation on the 1st of June, I regret to report that Captain Thuillier has hitherto failed in his attempts to print lithographed postage labels of the design and colour which had been approved by Government.

2. As Captain Thuillier has, in a separate Memorandum, fully detailed what he has accomplished and the difficulties which he has encountered, I will only add that I can, from personal observation, bear testimony to the zeal with which he has devoted himself to his task, and that I am confident that whatever can be done in this climate and at this season will be effected.

3. As stated by Captain Thuillier, it is evident that lithography cannot be relied on, but even had no difficulty been met with it would not have been at all desirable to continue for any length of time the use of lithographed stamps, as, owing to slight defects in the stones, it is impossible to preserve the identity of the likeness of Her Majesty; consequently it would be impossible in the case of a tolerably well executed forgery to detect and prove that the forged stamp was not genuine.

4. The use of paper having a watermark on each stamp would obviate the difficulty of proving that a counterfeit stamp was not genuine, but as the watermark is not seen when a stamp is on a letter the post office would still be constantly liable to be defrauded.

5. The difficulty of preparing the colour and printing in red would have

afforded some protection, but as red stamps cannot be printed, and either black or blue must be used, even that check in forgery is removed.

6. It is therefore absolutely necessary that immediate steps be taken to procure stamps from England, or to have watermarked paper and the necessary machinery for multiplying impressions on steel sent out to India, or, thirdly, to have steel plates prepared in England and sent out to India with paper.

7. If the correspondence of India increases as rapidly as I hope and expect, it may in the course of a few years be found necessary to provide means for printing postage labels in India, but at present, as the paper must be sent from England, the simplest arrangement will be to have the sheets of half and one anna labels sent out, stamped and perforated.

8. The two, four, and eight annas stamps must for security be embossed in colours similar to the sixpenny and shilling stamps in use in England. The machine for embossing and perforating these stamps is at the Mint, and as the number required will not be large it can with ease supply them; from four to six months will, I believe, be required for the preparation of the dies, and about one month to provide a supply of stamps in anticipation of the demand. I enclose a die and an impression which was prepared when it was in contemplation to use the Mint machinery for the manufacture of all values of postage stamps. The portrait of Her Majesty is taken from the five-shilling piece modelled by Wyon. The die is unfinished, but is sufficiently deep to show the general effect. If it is determined that the half anna and one anna labels shall be steel engravings and be sent from England, in sheets perforated and ready for distribution, the double sheets should contain each 320 stamps, and about 40 millions should be sent out in the proportion of one one anna stamp to three half anna stamps.

No. 22.

Memorandum by the Deputy Surveyor-General, dated the 5th May, 1854.

Adverting to the 11th paragraph of my Memorandum No. 3, dated the 28th ultimo, recommending that the half anna postage labels should be printed in simple black ink, as well as to what was stated in paragraph 10 regarding the effects of blue ink or colour as prepared from refined indigo, I have now the honour of further reporting for the information of Government that such fair success having attended the printing in the latter colour, during the last few days, I have every hope of being able to proceed with it. A sufficient number of sheets have now been struck off to test its capabilities, and I therefore beg with the concurrence of the Director-General to solicit permission to do so accordingly. During the course of yesterday alone, the first day of real progress, by keeping the presses at work double hours 1447 sheets were struck off, giving nearly a lac and a half of stamps, of which a specimen is herewith submitted. I have now every expectation that, the work being fairly started, I shall be able to increase the output daily and rapidly supply the required number.

No. 23.

Letter, No. 137, from the Deputy Surveyor-General to the Secretary to the Government of India, dated the 11th May, 1854.

I have the honour to acknowledge the receipt of your letter, No. 480, dated the 10th instant, directing me to send specimens in duplicate of the postage stamps prepared in this office for transmission to the Honble. Court, and to prosecute the labours now in progress, so as to secure such an adequate supply of half anna and one anna stamps in blue or black colours, as may admit of the new postal system being put into operation at an early date, in anticipation of a full and regular supply of postage stamps of all classes and values which have been ordered out from England.

2nd. I beg to forward herewith the specimens required, as noted in the margin, and to state for the information of the Most Noble the Governor-General in Council, that since the date of my last communication on this subject the printing of the half anna stamps in blue has progressed very satisfactorily indeed. Up to the present date one million and a quarter of labels have been struck off, and by employing our establishment and presses from 6 a.m. until 8 p.m. (two hours intervening at noon for refreshment) I am now enabled to obtain about three lacs per diem. This number will be increased when additional presses can be procured, and for which due arrangements have been made for getting them manufactured in Calcutta as speedily as possible; I therefore entertain every hope of being able to keep up the supply.

No. 1, Red.
No. 2, Red.
No. 3, Black.
No. 4, Blue.
In duplicate.

No. 24.

Memorandum from the Deputy Surveyor-General, dated the 24th May, 1854.

The printing of the postage stamps is going on as satisfactorily as could be expected under the very trying weather we now have. Up to this date at noon, three millions, five lacs, and ninety-one thousand odd (3,591,168) have been struck off. Yesterday alone, upwards of half a million were obtained by means of working double tides. If sickness to the printers and pressmen does not occur, I hope to keep up the supply. Additional presses are in a very forward state, and with such help the number can with ease be increased, but at present we are sadly inconvenienced and delayed for want of an adequate number of these machines, which are not procurable in Calcutta. Rain is most anxiously looked for.

No. 25.

Letter from the Deputy Surveyor-General to the Director-General of the Post Office of India, dated the 2nd June, 1854.

What do you think of our one anna row? The faces are rather ludicrous, but if they would answer it would be an immense advantage gained. I will lay them off on the stone and show you a lithographed block as soon as I can spare a press for the transfers. I have made over our old half anna copper plate original to Mr. Holmes for the purpose of getting facsimiles by electrotype process. If he can give me

eight good impressions on copper and fitted together, so that we can pass the plate through the copper plate press, it will be better than the engraved plate we have now made.

P.S.—Supposing one only of these heads is taken for the one anna, which do you prefer?

No. 26.

Letter from the Deputy Surveyor-General to the Director-General of the Post Office, dated the 5th July, 1854.

What do you say to the one anna rows? The proof block I sent you was not a good one and has gone bad. I have a better one on the stone to-day, and propose turning it out in *rel* for inspection by to-morrow. The facility for putting the heads on the stone is very great, and we shall print from transfers only once removed from the copper plate.

Our number struck off up to last evening was 17,697,024, and our rate for the last four days has been 8½ lacs. Do you want more than twenty millions of the half annas now, or shall I stop them when we reach that number and press on with one anna, or do some of both?

I have no orders as to numbers required of any sort.

No. 27.

Letter, No. 174, from the Deputy Surveyor-General to Mr. R. H. Snell, Superintendent of Stamps, dated the 15th July, 1854.

In order that I may know when to cease striking off the half anna postage labels, of which twenty-three millions were delivered on the 14th instant, I have the honour to request the favour of your informing me how many sheets have been rejected on the score of imperfect printing.

No. 28.

Letter from the Deputy Surveyor-General to the Director-General of the Post Office, dated the 1st August, 1854.

The four annas stamp will be deeper. Our transfer was not on a very good stone, and I am touching up the copper plate.

I have delivered nearly one million of one anna in red, which is working very well indeed, and I have no doubt whatever of being able to go on with it, though not so quickly. Indeed, we are now going on very carefully so as to get good impressions on every sheet. Will you distribute the red? Is the Act going through Council favourably, and when do you expect the system to commence?

I think the one anna printing the best of the two. How many of these will you want?

P.S.—Our twenty millions have been given within the original estimate.

No. 29.

Letter, No. 189, from the Deputy Surveyor-General to the Secretary to the Government of India, dated the 11th August, 1854.

Enclosures. Adverting to the Memorandum No. 1 from this Department, dated the 22nd February last, on the subject of lithographing the postage labels, and to the time estimated in the 4th paragraph thereof, viz. from five to six months for producing thirty millions of the same, as well as to subsequent correspondence detailing the progress made and difficulties encountered in executing this work, I have now the honour of reporting for the information of the Most Noble the Governor-General of India in Council that the thirty millions of the half anna labels in blue were completed on the 29th, and the last batch delivered to the Stamp Department on the 31st ultimo, and up to the present date the total quantity of this label amounts to 31,743,360 (31¾ millions), each day's work having been made over to the Stamp Department every day for the convenience of despatch to the several stations at the three Presidencies, commencing with the 8th of May last, the date on which the presses actually began to work, the two previous months of March and April having been occupied in designing standards and experimenting only.

2nd. It having been intimated by the Director-General of Post Offices in India that it was most desirable to complete the half anna labels in the first instance to guard against all disappointment, the whole resources of this Department were applied to that object. On reaching the thirty millions, the number originally estimated as likely to be required, my attention was then directed to the preparation of the one anna label, and a fair contrast with the half anna label being essential, I determined on again persevering with the red colour which was reported in my communication as per margin to have caused so much disappointment and trouble.

3rd. By means of our improved materials and constant experiments in preparing the varnish and other necessary ingredients used in lithography, I am happy in having it in my power to report that the sheets of the one anna labels are now printing as satisfactorily and steadily as could be wished, and although more time and care are required in the manipulation of this colour, I trust an ample supply will be speedily obtained. A specimen sheet is annexed for reference.

4th. From the 26th ultimo to the present date 26,897 blocks, representing 2,582,112 (two millions five hundred and eighty-two thousand one hundred and twelve) labels in red have been struck off and delivered to the Stamp Department, and I am now using every endeavour to furnish the number required, which I understand from the Director-General to be not more than five millions. This quantity will be ready within the present month.

5th. Of the half anna I am informed that when thirty-five millions have been completed no more will be required.

6th. On the present date we have therefore the following quantities of each label :—

Description.	No. of Blocks.	No. of Labels.
Half anna, Blue	330,660	31,743,360
One anna, Red	26,897	2,582,112
Total	<u>357,557</u>	<u>34,325,472</u>

7th. The cost for permanent and contingent extra establishment during this		
2/3rds of permanent establishment for		period, together with the entire con-
3 months	Rs. 3135-0-0	tingent expenses for working materials,
Extra contingent establishment for		amounts to Rs. 4266-0-0, as specified
3 months	„ 585-0-0	in the margin, and this gives on the
Contingent expenses for materials	„ 546-0-0	quantity of stamps produced an
Total	<u>Rs. 4266-0-0</u>	average cost of one anna and eleven

pies per thousand labels for the printing only, exclusive of paper.*

8th. This estimate is exclusive of the cost of stock, as although slight additions have been made to our lithographic presses and stones, still this was equally necessary for the general purposes of this office, and will long continue to form a valuable addition to the Department for the publication of maps. The mere wear and tear of this stock has been nil.

9th. It may be observed that the cost thus incurred in the first instance for a new object, is scarcely a fair criterion of what may now be done; having commenced with but a small establishment and only three presses of the smallest utility, the manufacture of the additional presses and the recruiting of the establishment has caused unusual labour and difficulty in producing the results above described, and consequently the work is of necessity dearer than it now might be, when obtained with a full complement of presses and more experienced printers and pressmen.

10th. The whole of the sheets struck off are, however, not serviceable; a considerable number have been rejected on account of imperfections in printing, damaged paper and bad cutting of treble block sheets into single blocks. This was naturally to be expected when we take into consideration the extreme haste with which the work has been executed (a considerable portion having been done by candle light, at the rate occasionally of one million labels per diem), the very inefficient and inexperienced men we have been obliged to entertain and instruct as printers, and the new machines made up expressly for the occasion in this country under my own superintendence.

11th. Contending with these and various other disadvantages, and being desirous that none but really good sheets should be issued (a flaw in a single label invalidating the whole block), about twenty thousand blocks have thus been rejected (this quantity, although large, is not equal to two of our best days' printing), and having our anxiety somewhat relieved by the quantity in store, more time can now be devoted and consequently better printing secured. The cutting of the sheets I have also provided for in this office, as their appearance suffered by the mode of tearing them in the Stamp Department.

12th. The higher value stamps have likewise had my attention. A standard for the four annas label has been engraved, and several experiments made in printing in two colours, specimens of which I have the honour of submitting for inspection. These labels have all been protected by the watermark, and only one dozen placed on each sheet, with the double object of facilitating the postal accounts and rendering the printing easier. The difficulties, however, of the double printing are so great, that I fear it will not be practicable to produce the four annas stamp in this style in sufficient quantities. The registering or indexing of the paper on the stones demands the uninterrupted presence of a European assistant of experience. The thing is certainly practicable, as I trust I have shown, but the amount of work entailed

* NOTE.—The cost in England, including gumming, is fivepence per thousand, as stated in the Blue Book on the postage stamps printed 21st May, 1852.

by it will be very great, and the uncertainty of pulling passable impressions still greater. Consequently many sheets will have to be rejected; but if the Government deem it advisable to pursue this object, no endeavours, as heretofore, will be wanting on the part of this office to meet the demand.

13th. It was originally ordered by Government on the specimen submitted with my memorandum dated the 22nd February last, that the four annas label was to be in one colour only, leaving the eight annas stamp for the two colours. The Director-General, however, has suggested that the latter will not be necessary, and therefore he was anxious for the former to be in two colours. A specimen of this design in one colour is herewith submitted, and taking into consideration the watermark paper, and each label being well represented, I would respectfully solicit instructions whether it is considered sufficient and I am to proceed with it or not.

14th. The instructions issued to the officers of the Stamp Department in your letter, No. 788, dated the 28th ultimo, to the address of the Under-Secretary to the Government of Bengal, copy of which was furnished to me with your docket, No. 815, of the same date, leave a doubt in my mind as to whether I am to consider them as countermanding me from carrying out the orders of Government with which I had been previously entrusted, in regard to the higher value stamps, and on this point I would beg the favour of further instructions. A copy of the proposal of the Superintendent of Stamps to produce these labels from the machines in his Department was furnished to me by the Board of Revenue, and if success has been attained in multiplying punches from the original die engraved at the mint, and the metal blocks prepared necessary for printing, it may only be a waste of time my proceeding with the higher value stamp.

15th. It will be observed from the foregoing report, that I have not been rightly represented as not having yet commenced on the higher value stamps. The preparation of the four annas label having been in hand for some time past, and given much trouble. The eight annas label has not yet been commenced on, simply because the Director-General informed me it was not urgently required, and he hoped the four annas one would supersede the necessity of a higher value label being struck off at all.

In addition to this, a two annas label has lately been suggested and a standard is now engraving for it.

No. 30.

Letter, No. 210, from the Postmaster-General, Bengal, to the Director-General of the Post Office of India, dated 28th August, 1854.

I have the honour to submit herewith copy of a letter, No. 549, dated 19th instant, from the Postmaster of Rangoon, from which it appears that the Authorities of Tonghoo, through some unaccountable misapprehension, have been vending the stamp labels supplied to that station; and that the Tonghoo mail of the 10th instant, which came in on Saturday last, contained several letters bearing the new Indian postage stamps.

No. 31.

Letter, No. 1160, from the Junior Secretary to the Board of Revenue, to the Secretary to the Government of Bengal, dated the 31st August, 1854.

With reference to the orders of Government in the Home Dept., No. 872, dated 25th instant, a copy of which was transmitted with Mr. Under-Secretary Pratt's office Memorandum, No. 864, of the 26th idem, I am directed by the Board of Revenue to forward for the information of the Governor-General in Council in No. 1531, dated original, the accompanying report by the Superintendent of 30th August, 1854. Stamps relative to the progress made in the engraving of postage stamps, and to the period when he thinks it probable that he will be able to have the stamps ready for issue.

2nd. The expedition with which the present die has been prepared is extremely creditable to the engraver, as is also the excellence of its execution.

3rd. As it is desirable that the Superintendent of Stamps should receive every aid from the Mint, I am instructed to request that the official authority referred to in paragraphs 4 and 5 of his letter may be furnished to Colonel Forbes, and that he may at the same time be directed to give all the assistance that may be required with a view to the speedy completion of the work.

No. 32.

Letter, No. 1531, from the Superintendent of Stamps, Calcutta, to the Junior Secretary to the Board of Revenue, dated the 30th August, 1854.

I have the honour to acknowledge the receipt of your office Memorandum, No. 1153, dated 29th instant, forwarding for report copy of a communication from the Government of India, requesting to be informed when I shall be able to furnish a supply of engraved postage stamps of the higher value.

2. I beg to state in reply, that the official order for my commencing with the experiment proposed in my letter, No. 887, dated 26th June last, only reached me on the evening of the 15th instant, and I am now happy to report that a die for the two annas value postage stamps is ready, an impression of which is given in the margin. From this die a punch is now in course of preparation for striking off facsimiles to print from in the stamping machine. The danger of the die cracking, which sometimes occurs in the hardening process, is past, and if similar success attends the preparation of the punch, no apprehensions of failure need be entertained for the remainder of the operation, as respects producing the requisite facsimiles for the purpose of printing from.

3. It will be observed that the present plan is at variance with that proposed in my letter above cited. In that letter it was proposed to multiply from one original die by the electrotype process, for printing the four annas value stamps by means of a compound plate in two colours, but on second thoughts I was led to

adopt the surer plan now in progress of first preparing the two annas value stamps in a single colour, as this would occupy less time and be attended with less chance of failure. The engineer attached to this office is nevertheless engaged with the compound plate for the four annas value die, and is sanguine of having it ready for printing from as soon as the two annas value plate is ready, but of his accomplishing this I am not quite certain.

4. The engraving of the original die or shell occupied the engraver only thirteen days, for which he is deserving of much praise, he having worked at it extra hours out of office, and which was commenced in anticipation of the receipt of the official order at this office, having previously accidentally discovered that the order from Government authorizing the trial of the proposed experiment had been lying in the Mint office since the 1st instant. Colonel Forbes placed the services of the engraver at the disposal of this office on the 10th of the present month, and it is to be regretted that he was not armed with official authority to afford me the services of the Mint workshop also, to carry out the change in the plan adopted with this single colour stamp, for had the order he since gave on the 26th instant been given simultaneously with the engraving of the die the present experiment would have been by this time nearly if not completed.

5. Colonel Forbes does not feel himself authorized to afford this Department any aid beyond the engraving of one original die solicited in my letter already referred to and sanctioned by Government, and although he has kindly permitted the work to progress, he requests to be furnished with the requisite official authority for the purpose, and which I solicit the Board's obtaining.

6. The gun metal plates upon which the dies are to be fitted in the stamping machine Colonel Forbes refused to have prepared in the Mint, but I have overcome this difficulty by having them prepared out of the Mint. I would also beg of the Board obtaining for me official authority for Colonel Forbes furnishing me with a few impressions on copper of the original die; the only labour attending this process is striking them off in the lever press in the Mint, and these are necessary for preparing the compound plate for the four annas value stamps, the same design answering with a different border.

7. Considering the success which has already attended the experiment now in progress, I apprehend the plates for printing the two annas value postage stamps will be ready for printing from before the ensuing Doorgapoojah holidays, which commence on the 26th of next month. Should I not be disappointed in this, I shall avail myself of these holidays for printing off a sufficient supply of two annas value postage stamps, so as to be in a position to issue them on the reopening of the public offices; but, as the Board must be aware, in any undertaking for the completion of which several hands have to be depended upon, that, without the hearty co-operation of all parties, unnecessary delay must and will occur, and this I regret I have experienced in the present undertaking.

No. 33.

Letter, No. 496, from the Director-General of the Post Office to R. H. Snell, Superintendent of Stamps, dated the 13th September, 1854.

Having yesterday called at the Mint, Colonel Forbes showed me what he had done and was doing towards the preparation of a plate from which to print in your Stamp Office Press two anna stamps. Considerable progress had been made and two punches had been struck from the original die which was shown to the Most Noble the Governor-General. In order to hasten the work and have the several parts completed simultaneously, Colonel Forbes wishes that the Stamp Office Engineer should be sent to the Mint to fit the plate and prepare it to receive the copper impressions as they are struck by the punch. As time is of importance, and the work can be better done with all the appliances of the Mint than in an ordinary workshop, I shall be obliged if you will give the necessary orders to Mr. Arthur and desire him to attend at the Mint and assist as he may be ordered by Colonel Forbes in the preparation of the plate for the Stamp Office Press.

No. 34.

Letter, No. 469, from the Director-General of the Post Office to the Superintendent of Stamps, dated the 8th September, 1854.

I request the favour of your informing me of the colour which you propose to use, in the event of the Mint being able to furnish a sufficient number of impressions of the two annas die, to enable you to have a form prepared for the printing press at the Stamp Office. Red and blue have been adopted for the half and one anna stamps, and must not be used for the two annas. I shall be obliged by your forwarding to me specimen of the colour proposed.

About one million two annas stamps will be required.

No. 35.

Letter, No. 1615, from the Superintendent of Stamps to the Director-General of the Post Office, dated the 14th September, 1854.

With reference to your letter, No. 469, dated 8th instant, I have the honour to enclose specimen of colours, and request the favour of your selecting from them one for the two annas postage stamp.

2. These coloured impressions are taken from an electrotype by the pressure of the hand, and therefore are not quite perfect. When struck from the stamping machine this defect of course will not exist, and the colour moreover will be more regular.

No. 36.

Letter, No. 574, from the Director-General of the Post Office to the Superintendent of Stamps, dated the 23rd September, 1854.

In reply to your letter, No. 1615, dated the 14th September, 1854, I beg to inform you that I think that the green colour will be best suited to the two annas stamps.

No. 37.

Letter, No. 663, from the Director-General of the Post Office to the Officiating Secretary to the Government of India, dated the 11th October, 1854.

With reference to your letter, No. 932, of the 5th September, I have the honour to report that on the evening of the 3rd of this month a supply of two annas postage stamps was received from the Stamp Office.

2. The die was engraved by the Mint engraver, and a sufficient number of impressions having been struck from the punches taken from the original die, a plate was prepared to fit the printing press of the Stamp Office. The plate on which the copper counterparts of the original die are fixed was prepared at Cossipore, the Mint planing machine not being at the time in working order. I mention this fact, which was communicated to me by Colonel Forbes, as the statement contained in the 6th paragraph of the letter quoted in margin might otherwise lead to an impression that cordial assistance had not been given to the experiment by the Mint authorities.

1531, of 30th August, from Superintendent of Stamps to the Secretary to the Board of Revenue.

3. The plan which has now been carried out was, I believe, originally proposed by Colonel Forbes some two years ago, but was not then adopted, as the Engineer of the Stamp Office objected to the Stamp printing machine being used. It is to be regretted that his objection was listened to.

4. I do not think that the two annas plate would have been prepared so quickly as it has been had it not been for the personal exertion of Mr. Holmes, Head Assistant of the Stamp Office, who took great interest in the matter and did his utmost to prevent delays.

5. Considerable public inconvenience has been experienced from the want of a four annas stamp for overland and other letters despatched by Her Majesty's Mail Steamers. Before the receipt of your letter desiring him to discontinue this arrangement for printing stamps of higher value than one anna, Captain Thuillier had prepared a design to be prepared in two colours for a four annas stamp, and as he has now completed the printing of the one anna and half anna stamps he is ready to proceed at once with the four annas labels if permitted.

6. I have made inquiries regarding the time which will elapse before a compound plate can be prepared for the Stamp Office machine. The Engineer who has undertaken to make the plate tells me that the electrotype impressions might be prepared in ten or twelve days. The fitting up of the two plates would

certainly occupy three or four more days, and, allowing for accidents, I do not think it at all likely that the plate would be ready for three weeks, and by the time that the labels are distributed throughout India the first supply from England would in all probability have arrived.

7. Under these circumstances, with the view of meeting the present temporary want, I have taken it on myself to request Captain Thuillier to proceed as rapidly as possible with the printing of four annas stamps of the enclosed design. A supply will, I hope, be ready for the next overland mail, and I trust that the Most Noble the Governor-General in Council will approve of the course which I have adopted.

8. The matrix from which the Stamp Office Engineer was to have constructed a compound plate will be of use, if the use of stamps is adopted in the Electric Telegraph Department.

No. 38.

Letter, No. 664, from the Director-General of the Post Office of India to the Deputy Surveyor-General, dated the 11th October, 1854.

As much public inconvenience is felt in consequence of there being no four annas postage stamps available, and as it will be impossible for the Engineer of the Stamp Office to prepare a compound plate for at least a fortnight, and probably three weeks, I have the honour to request that you will do me the favour to commence the issue of the octagon four annas stamps with red margin and blue head which you were about to issue when prevented by the orders of Government. It is of importance that, if possible, a supply should be ready for sale in Calcutta nine days before the departure of the next mail steamer, and I have reported to Government that I have taken it upon myself to request that you will have the goodness to proceed without delay to print a sufficient number to last until the supply from England shall arrive. A few thousand blocks of twelve stamps will I think be sufficient.

No. 39.

Letter, No. 226, from the Deputy Surveyor-General to the Director-General of the Post Office, dated the 14th October, 1854.

In compliance with the request contained in your letter, No. 664, dated the 11th instant, that I should proceed with the four annas postage labels, I have the honour of informing you, that I have delivered at noon this day (700) seven hundred blocks of this value stamps to the Supervisor of Stamps. The design of the label as approved of by yourself and previously submitted to Government is of octagonal shape. The margin in red and the Queen's head in blue. Twelve labels on each sheet of watermarked paper, and each label protected by the watermark; price, three rupees per sheet.

2. I am now striking off these labels at the rate of about one thousand sheets

per diem, and the whole resources of my press establishment have been applied to this object.

3. In a letter received from the Secretary to Government (Home Department), dated the 5th September last, I was directed to suspend the printing of the higher value stamps pending experiments making by the officers of the Stamp Department, since when no further instructions have reached me, but the steps taken by you, as specified in your second paragraph, are quite sufficient for my guidance.

Send advertisements to the papers.

CALCUTTA, 15th October, 1854.

NOTICE.

Postage stamps of the value of four annas each are now procurable at the Calcutta Post Office. They are octagon (*sic*) in shape and printed in two colours.

(Signed) H. B. RIDDELL.

No. 40.

Letter, No. 231, from the Deputy Surveyor-General to the Director-General of the Post Office of India, dated the 28th October, 1854.

With reference to your letter, No. 664, dated the 11th current, on the subject of the four annas postage stamps, and to your subsequent demi-official request, I have the honour to inform you that I have this day made over to the Supervisor 17,170 blocks of twelve labels each, and have stopped the printing of any more until further orders.

No. 41.

Letter, No. 232, from the Deputy Surveyor-General to the Secretary to the Government of India, dated the 2nd November, 1854.

No. 189, dated 11th August, 1854. In continuation of my letter, as cited in the margin, on the subject of the postage labels, and with reference to the orders of Government, No. 1134, dated 20th ultimo, conveyed to the Director-General of the Post Office of India, approving of that officer having instructed me to proceed, as a temporary arrangement, with the printing of the four annas stamps, I have the honour of reporting for the information of the Most Noble the Governor-General of India in Council, that after various experiments, having succeeded in printing in two colours, the number of the latter class of stamps required by Mr. Riddell, and ordered subsequent to the Doorgapoojah holidays, have been printed on the 28th ultimo, seventeen thousand one hundred and seventy blocks (17,170), each block containing twelve labels, and the total, amounting to two hundred and six thousand and forty heads, was delivered to the Officers of the Stamp Department. On the completion of this number I was instructed to discontinue printing.

2. Subsequent to the date of the last report above quoted the number of half anna and one anna labels struck is as follows :—

Value.	Blocks.	Labels.
Half anna	2,244	215,424
One anna	54,961	5,276,256

Of the former description an ample supply has been finished, and of the latter the printing was continued to the extent of the vermilion supplied by the Superintendent of Stamps under the orders contained in your letter, No. 886, dated the 11th September last.

3. The whole supply of each value delivered to the Stamp Office is as stated below :—

Value.	Blocks.	Labels.
Half anna	332,904	31,958,784
One anna	81,858	7,858,368
Four annas	17,170	206,040
Grand Total	<u>431,932</u>	<u>40,023,192</u>

4. The standard copper plates have been carefully placed under lock and key under my own seal and that of the Supervisor of Stamps, and the blocks on the stones have all been cleaned off. I shall be prepared to strike off additional quantities of the labels whenever it is the pleasure of the Government to require me to do so, by preparing new blocks from the standard plates.

5. I have the satisfaction of further stating that every sheet of blank and marked paper has been duly returned or accounted for to the Stamp Department, and the hours of labour, which during the prosecution of this duty have been very severe on all concerned, have been changed to the duration of the ordinary working day. The contingent bill for the work thus performed by the printers and pressmen will cease from the present date.

6. The current duties of the press in the mapping department, which have necessarily been thrown much into arrears, will now be resumed, and I trust soon to make up for lost time.

No. 42.

Letter, No. 237, from the Deputy Surveyor-General to R. H. Snell, Superintendent of Stamps, dated the 6th November, 1854.

The postage stamp printing having ceased for the present, I have the honour to forward herewith a statement of the receipt and issue of the watermarked paper, including the two unopened packages received from your office.

The few sheets of torn paper are herewith returned to your department, as the Supervisor objected to receive them. In the great hurry of this business some of the paper was of necessity torn, and a few sheets were found torn on receipt.

You will observe that every sheet has been thus accounted for, and, considering the amount of work done, the result appears to me highly satisfactory, and I have

no doubt will be considered so by Government. All responsibility on this head therefore, ceases from this date.

Received of watermarked stamp paper No. 4 :—	Treble block sheets.	Printed in the Litho Branch, Surveyor- General's Office :—	Single block sheets.
Two cases containing thirty reams of watermarked stamp paper, No. 4, treble block sheets, re- ceived unopened from Stamp Office, less 12 sheets deficient, equals	14,388	Half anna, delivered as per Super- visor's receipt, treble blocks, 111,133, or	333,399
Received in bundles on various dates of watermarked stamp paper, No. 4, treble block sheets, as per Supervisor's book	130,100	One anna, delivered as per Super- visor's receipt, treble blocks, 27,286, or	81,858
		Four annas, delivered as per Supervisor's receipt	17,171
		Half anna, dispatched to Bom- bay, recalled by the Director- General, single blocks in red . .	900
		Blank torn paper accompanies letter, No. 237, single blocks . .	97
		Distributed to Government, Di- rector - General, etc., treble blocks, 13, or	39
Treble blocks	144,488		
	3		
Single blocks	433,464		433,464

No. 43.

Letter, No. 257, from the Deputy Surveyor-General to the Director-General of the Post Office of India, dated the 13th December, 1854.

With reference to your letter, No. 805, dated the 3rd ultimo, calling for five thousand additional sheets of the four annas postage labels, I have the honour to state for your information that 32,829 sheets have been struck off and delivered to the Supervisor of Stamps, which together with the number previously delivered make up 50,000 sheets or 600,000 labels, which I hope will be sufficient.

2. The standard has been carefully locked and sealed up, and the blocks on the stones have been all cleaned off.

No. 44.

Letter, No. 402a, from the Director-General of the Post Office of India to the Deputy Surveyor-General, dated, Indore, 15th March, 1855.

I request the favour of your having a fresh supply of 50,000 sheets of four annas postage stamps printed with as little delay as possible. I shall also be obliged by your taking steps to have a standard block prepared for one anna and half anna stamps, as I think it not unlikely that it will be necessary to have more stamps printed of those values.

No. 45.

Letter, No. 291, from the Deputy Surveyor-General to C. Beadon, Secretary to Government, dated the 2nd April, 1855.

In compliance with a requisition I have received from the Director-General of the Post Office of India, I have the honour of reporting for the information of the Honourable the President of the Council of India that I have recommenced printing a further supply of four annas stamps, and the first batch was delivered to the Stamp authorities on the 15th instant. 50,000 sheets will be ready in the course of a few weeks.

The small number of four annas labels heretofore placed on each sheet of watermarked paper has I believe been found inconvenient for the public. I have therefore constructed blocks of twenty-four instead of twelve labels each, a specimen of which I beg herewith to submit for the approval of Government; the value of each sheet being exactly double of the former ones, there can be no difficulty caused, I apprehend, in the postal accounts, and in point of economy of paper, printing, and time, there will be a very great saving.

I am informed that there is a supply of about four months' expenditure of the half anna labels and about two months' expenditure of the one anna in store at the present date. I shall therefore take care to renew the stock of both these values in good time to prevent any inconvenience, pending the arrival of the English manufactured labels.

No. 46.

Letter, No. 295, from the Deputy Surveyor-General to the Director-General of the Post Office of India, dated the 3rd April, 1855.

In reply to your letter, No. 402a, dated the 15th March last, applying for a further supply of four annas postage stamps, and stating also that it might be necessary to recommence with but one anna and half anna blocks, I have the honour of forwarding for your information copy of a letter of this day's date to the address of the Secretary to the Government of India.

2. Up to this date 11,911 sheets of four annas labels have been delivered to the Stamp Department, and the number will go on increasing in a large ratio daily.

3. The one anna and half anna values will be proceeded with, if absolutely necessary, as soon as a sufficient quantity of the four annas have been struck off, but as this duty will be exceedingly troublesome and put a stop to all my other important work, I shall esteem it a favour by your ascertaining and informing me, if the prospect of the arrival of the English stamps is so distant as to demand a further supply from this Department.

No. 47.

Letter, No. 313, from the Deputy Surveyor-General to the Director-General of the Post Office of India, dated the 26th May, 1855.

With reference to your letter, No. 402a, dated 15th March last, I have the honour to inform you that in obedience to the orders of Government dated 20th April last, the following quantity of the four annas postage labels has been struck off, and delivered to the Supervisor of Stamps. The value of these labels added to the value of what was delivered, as reported in my letter to Government dated 2nd November last, gives a total of 18 lacs, 42,670 Rs., viz. :—

			Number of labels.
Now furnished	{ Blocks of 12 labels	44,410	532,920
	,, 24 ,, 	22,540	540,960
	Total	66,950	1,073,880
Before reported		431,932	40,023,192
Grand Total		<u>498,882</u>	<u>41,097,072</u>

No. 48.

Letter, No. 377, from the Deputy Surveyor-General to the Secretary to the Government of India, dated the 14th December, 1855.

I have the honour to report for the information of Government that under instructions from the Superintendent of stamps advising the receipt of the postage labels from England, the printing of the same in this Department ceased on the 3rd ultimo, up to which date only the extra allowance granted me for this duty under the orders of Government as cited in the margin has been drawn.

No. 1131, D/ 7th The subjoined statement exhibits the number of each de-
September, 1855. scription of label struck off and delivered since last report, as
well as the total quantity from the first commencement.

Description of Labels furnished between 3rd July and 3rd November, 1855.	No. of Blocks.	No. of Labels.
Four anna labels	15,836	380,064
One anna ,,	15,834	1,520,064
Half anna ,,	48,831	4,687,776
,, delivered on the 3rd November 1854, but not in- cluded in the foregoing reports	495	47,520
Total	80,996	6,635,424
Before reported in letter No. 312, dated 28th May, 1855	498,882	41,097,072
Grand total as per Supervisor's	<u>579,878</u>	<u>47,732,496</u>

The whole of the blocks of these labels I beg to report have been cleaned off from the stones, and the standard devices on the copper plates are under safe custody in this Department.

No. 49.

Letter, No. 182, from the Deputy Surveyor-General to R. H. Snell, Esq., the Superintendent of Stamps, dated the 31st July, 1854.

I have the honour to acknowledge the receipt of your letter, No. 1175, dated the 27th instant, transmitting five thousand blocks of half anna stamp postage labels, the first instalment of twenty thousand blocks which have been rejected. The whole of these sheets have been carefully examined, and have gone through several hands in this office. All those which were selected as passable have again passed through my own hands, and although a great many may be said to be serviceable and saleable blocks, still I am anxious to allow none to be distributed that are not really good, and I have therefore condemned the whole with the exception of fifty-eight sheets, which appear to me perfectly fit for use. I have separately packed and endorsed them, and the five thousand sheets are herewith returned. The remaining fifteen thousand it is not, I think, necessary to send to us; I am quite content to accept your opinion on them. The quantity struck off is ample to allow of these rejections, which amount to scarcely two of our best days' out-turn, and the business in this office is so great that it is impossible to devote time to this subject. The cutting of the blocks shall be cared for in this office as soon as possible. It has struck me that the cutting or rather tearing of the sheets in your office is a great eyesore, and I will endeavour to get them done better.

No. 50.

Letter, No. 1206, from the Superintendent of Stamps to the Director-General of the Post Office of India, dated the 11th June, 1855.

With reference to your letter, No. 325, dated 21st July last, I have the honour
 Superintendent of Stamps, No. 1172, herewith to forward copy of the correspondence
 dated 25th July, 1854. noted in the margin, from which it will be seen
 Ditto, No. 1175, dated 27th, ditto. that the selection of the postage labels as made in
 Deputy Surveyor-General's, No. 179, this office is admitted by Captain Thuillier to have
 dated 26th, ditto. been correct—out of 5000 sheets only 58 having
 Ditto, No. 1182, dated 31st, ditto. been considered by that officer as passable. This officer has, moreover, expressed
 himself so satisfied with our selection, as to request that no further quantity should
 be sent to him for re-selection in his office. There are 24,560 sheets of these un-
 serviceable half anna labels which form part of the stock exhibited in my postage
 stamp accounts, but from which it is desirable that they should be removed. I
 accordingly solicit your authority for that purpose to destroy them.

2nd. The stock of half and one anna postage labels having diminished to about one month's consumption, I have this day applied to the Deputy Surveyor-General for a further supply.

No. 51.

Letter, No. 362, from the Director-General of the Post Office of India to the Superintendent of Stamps, dated the 18th June, 1855.

In reply to your letter, No. 1206, dated 11th instant, I beg to state that I concur with you in thinking that the damaged sheets of postage stamps should be destroyed at once, every precaution being used to ensure that the proper number is actually burnt.

No. 52.

Letter, No. 2665, from the Director-General of the Post Office of India to the Superintendent of Stamps, dated the 12th February, 1858.

In reply to your letter, No. 222, dated the 9th instant, I beg to inform you that the supply of country manufactured stamps in store at Madras and Bombay should be destroyed. Measures should also be taken to call in from all local treasuries any supply of country-made postage labels which may be in store; of course only full sheets are to be returned.

No. 53.

Letter, No. 52, from the Government of India to the Court of Directors, dated the 5th July, 1855.

Your Despatch in this Department, No. 12 of 1855, dated the 17th January, advised us of the arrangements concluded with Messrs. De La Rue and Company for the supply of postage stamps for India; and we were led to expect from the correspondence with that firm, a copy of which was enclosed in your dispatch, that the first delivery of stamps would be made by them "on or before the 1st May, 1855."

2. Messrs. De La Rue and Company would seem to have failed in this engagement, as otherwise the first batch of stamps would doubtless have been received in India by the middle of June, whereas a second Mail Steamer has since arrived without receipt either of the stamps or of any advice of their having been supplied. In drawing your Honble. Court's attention to these facts, we beg to suggest that if there has been any delay on the part of Messrs. De La Rue and Company, as we presume there has been, they should be requested to act up to their engagements in respect to time, as the public service suffers inconvenience from the uncertainty as to the period for which it may be necessary to provide postage stamps on the spot.

No. 54.

Extract of Home Department Despatch, No. 123, dated the 31st December, 1855.

We have the honour to transmit for your information a copy of a correspondence with the Director-General of the Post Office regarding the postage labels received from England ; and with reference thereto, to request that your Honble. Court will be good enough to desire Messrs. De La Rue and Company to adopt some other colour for the next supply of two annas stamps.

No. 55.

Letter, No. 1030, from the Director-General of the Post Office of India to the Superintendent of Stamps, dated the 14th September, 1857.

In reply to your letter, No. 1782, dated 11th instant, I beg to inform you that the green two annas labels will not be issued ; it is impossible by candle light to distinguish between them and the half anna labels.

No. 56.

Letter, No. 7, of 1860, from the Government of India to the Right Honble. Sir Charles Wood, Bart., G.C.B., Secretary of State for India, dated 28th March, 1860.

2. In the 8th paragraph of their Public Despatch of the 15th October, 1856 (No. 101), the Court of Directors renewed their instructions to the Government of India to set on foot measures for the printing of the stamps in this Country on the expiration of the contract with Messrs. De La Rue & Co. The Director-General of the Post Office first reported upon these instructions in August, 1857. He was at that time "very strongly of opinion" that it was not desirable to attempt the manufacture of labels in Calcutta, because we possessed neither perforating and envelope making machines, nor a receipt for the gum.

"The trained establishment at Messrs. De La Rue & Co.'s command," he wrote, "is entirely wanting here and could not be collected and taught without a "good deal of delay and trouble." He therefore recommended the extension of the contract for another five years ; before the expiration of which time, he added, "perforating and envelope machines, and a good printing press with some receipt for "gum similar to that used by Messrs. De La Rue, should be sent to India, with an "intelligent superintendent. We then could have the labels printed in India."

3. The Board of Revenue and the Deputy Surveyor-General were both against the attempt to do the work in this Country.

4. It does not appear that the Director-General's report, above referred to, was ever received by us, though it is stated to have been issued from the Director-

General's office. A duplicate of it has been procured and forms one of the enclosures of this Despatch.

5. In a further report, just received, Mr. Riddell states that he is now of opinion that there would be many advantages in having the postage labels printed in this Country, and that the difficulties are not at all insurmountable.

6. Mr. Riddell gives full credit to Messrs De La Rue & Co. for the manner in which they have performed their contract, but he thinks that there are objections to the present system. The most serious objection, he considers, is the risk of loss in transit from the ship to the store in Calcutta, and a recent instance is cited in which two cases of stamps were supposed to have been stolen in landing. Against this objection, however, it may be urged that in fact up to this time no stamps have been lost, and in the solitary instance above referred to in which a portion of the consignment was missed, it turned out that the cases had been by some accident carried to the office of the ship's consignees. It seems to us that sufficient precautions can easily be taken to reduce the risk of loss from this cause to almost nothing, and it is at any rate obvious that the single risk of loss while in transit from the ship to the office of the Superintendent of Stamps, can be nothing at all compared with the risk of loss in effecting the distribution of the stamps all over the Country, and this is a risk which will neither be avoided nor diminished by removing the locality of the manufacture to India. Further, it appears to us that the risk of fraud and of loss in the process of manufacture in this Country outweighs the very slight risk of losing the cases by theft, while in transit from the ship to the shore.

7. Mr. Riddell urges as a further objection to the existing arrangement the very large stock which it is thought necessary to keep on hand, and states that if the stamps were manufactured here it would be possible to keep up a very much smaller stock to meet consumption—thus diminishing the risk of accidents and losses.

8. It seems to us that both these assumptions are doubtful. Although there might be a few millions of stamps less in store, the risk of loss from fraud would not, we think, on the whole be diminished if to the custody was also added the business of preparing the stamps in this Country, and it is to be remarked that the risk of loss from fraud is what alone needs to be regarded, the intrinsic value of the stamps being too small to make the risk of their destruction worth thinking of in connection with the present question.

9. As respects the extent to which the stock on hand might be diminished were the stamps to be prepared in this Country, it would, we believe, be unsafe to place such confidence in the certainty and regularity of local manufacture as to keep in reserve a stock of stamps sufficient only for three or four months' consumption, as suggested by Mr. Riddell.

10. The above are the only objections to the present system, and the only advantages to be expected from its abolition, which Mr. Riddell adduces, irrespective of the question of cost, which he expects would be "much smaller" than that of the "present system." On this question, however, the point for consideration obviously is whether the stamps can be manufactured much more economically here than they can be obtained from England in future, and not whether they can be manufactured much more economically here than they are now obtained under the existing contract with Messrs. De La Rue & Co.

11. On the other side of the case we would observe that there are all the old difficulties and risks to be met, which opposed themselves when the matter was originally discussed in 1854-5.

Printers skilled in printing in colours and in preparing the coloured inks for the different values of stamps must be sent out from England.

New stamping machines would be required, and probably an additional engineer to manage them; also an envelope-making machine fitted with dies; a half anna note-paper machine; and at least two perforating machines, with a person acquainted with their use.

Lastly, Messrs. De La Rue & Co.'s recipe for gum must be purchased if they will sell it; or, if not, rewards must be offered for a good substitute.

12. It is certain that for a long while to come we should be entirely dependent for the regular production of the stamps upon the machinery and men sent out from England, and the risk of either the one or the other, but more particularly the latter, breaking down at any time is very great.

13. Under all these circumstances it seems to us unlikely that the work could now be done in India more cheaply than it can be done in England, and we desire, therefore, to recommend that for the present India should continue to be supplied with postage stamps from England. Hereafter it may properly be found worth while, when we have got the necessary establishment of machinery and men, which we shall require in connection with the introduction of a paper currency, to undertake their manufacture in this Country.

No. 57.

Letter, No. 8, of 1866, from the Government of India to the Secretary of State for India, dated the 13th April, 1860.

The Director-General of the Post Office has drawn our attention to an alteration which has been made in the colour of the two anna stamps recently supplied by Messrs. De La Rue & Co.

2. It will be seen from the specimens enclosed that the colour is no longer buff, but that it more nearly approximates to the colour of the eight annas stamp.

3. We beg that Messrs. De La Rue & Co. may be instructed not to make any alteration in the form or colour of the postage stamps without authority, and that they may be desired to revert to the former colour (buff) in printing any further supplies of two annas stamps that may be indented for.

No. 58.

Letter, No. 1954, from the Secretary to the Government of India to the Director-General of the Post Office of India, dated Simla, the 16th June, 1866.

1. I am directed to acknowledge the receipt of your letter, No. 587, dated the 12th instant, submitting the report called for by my endorsement No. 13 $\frac{1}{4}$ a., dated the 31st ultimo, regarding the want of two annas postage stamps in the Calcutta stamp office.

2. In reply, I am directed to acquaint you that the following telegram was sent to the Board of Revenue at Calcutta on the 13th instant.

"Please take immediate steps for printing the word 'postage' across six anna foreign bill stamps, so that they may pass as six anna postage stamps. Instructions as to disposal of stamps so prepared will be sent hereafter."

3. It is understood (from your demi-official communication of the 9th instant) that the foreign bill stamps when ready are to be issued only in the Presidency towns of Calcutta, Madras, and Bombay.

4. A copy of your report and of this letter will be sent to the Board direct, in continuation of the telegram of the 13th instant. Further details respecting the quantity of foreign bill stamps to be prepared for use as postage stamps, and their distribution, should be arranged by you with the Board.

5. The Secretary of State will be moved to cause early compliance with the indent for postage stamps forwarded with your letter of the 14th July, 1865, No. 995.

No. 59.

Letter, No. 681, from the Director-General of the Post Office of India to the Secretary to the Board of Revenue, Lower Provinces, dated Simla, the 19th June, 1866.

1. With reference to the telegram to your address dated 13th instant, from the Secretary to Government of India, Home Department, I have the honour to explain that the six anna foreign bill stamps when crossed with the word "postage" will be recognised as postage stamps of the value of six annas, and can be used in the payment of postage on overland or other letters and parcels.

2. There is, it would appear, a sufficient supply of two and four annas stamps in provincial treasuries; the issue therefore of six annas stamps should be confined, for the present, to the Presidency towns. The number of labels mentioned in the margin will, I think, be a sufficient supply for three months, and the Superintendent of Stamps will, I presume, debit the Post Office Department with the number of six annas bill stamps converted into postage stamps.

Calcutta .	70,472
Bombay .	65,204
Madras .	30,784
	<u>166,460</u>

No. 60.

Letter, No. 21, from the Director-General of the Post Office of India to the Superintendent of Stamps, dated Simla, the 23rd June, 1866.

Have any six annas Foreign Bill Stamps been yet issued for postal purposes? If possible have some ready for the next overland mail, and give notice to the press and public that six annas postage stamps will be for sale. Reply by telegraph.

No. 61.

Copy of telegram from Calcutta to Director-General of Post Office, Simla.

Stamp Office.

The stamps will be sold in Calcutta on the twenty-eighth, and due notice given.*

No. 62.

Extract from Letter No. 7202, from the Director-General of the Post Office of India to the Secretary to the Government, dated the 14th March, 1874.

I have the honour to acknowledge the receipt of your endorsement No. 453, dated 20th January, directing me to report on a dispatch for H.M.'s Secretary of State for India, No. 143, dated 13th November last, relative to the withdrawal of the eight pies and six annas eight pies postage stamp labels, and the introduction of two new labels of the value of nine pies and one rupee respectively.

4. It would be useless, however, to send to this country any more six annas eight pies labels. This stamp is now obsolete, having been obtained at a time when the value marked on it represented the postage chargeable on a half ounce letter from India to the United Kingdom *via* Marseilles. This route having been since abandoned, and the rates of postage altered, the stamp is now useless, and the stock in England must be sacrificed. The extent of this stock is stated to be 2,323 sheets, the prime cost of which would be about £36.

Number of 6a. 8 p. labels (not sheets) sold in the year 1872-3, 26,707.

Stock in hand in India on 1-10-73, 6 a. 8 p. labels, 3,664,541.

Stock in India both in Treasuries and Superintendent of Stamps stock will last : 6 a. 8 p. labels, 137 years 3 months.

The reserve stock in *England* will last : 6 a. 8 p. label, 27 years 10 months.

Prime cost of stock in India : 6 a. 8 p. labels, £175 11s. 1d.

* The number of six annas stamps actually sold was 102,212, made up as follows :—

During the year 1866-67	.	.	.	94,808
67-68	.	.	.	5,244
68-69	.	.	.	845
69-70	.	.	.	88
70-71	.	.	.	511
71-72	.	.	.	440
72-73	.	.	.	117
73-74	.	.	.	14
74-75	.	.	.	145
75-76	.	.	.	nil.
				<u>102,212</u>

No. 63.

Letter, No. 7298, from the Director-General of the Post Office of India to the Superintendents of Stamps, Calcutta, Madras, and Bombay, dated the 20th March, 1874.

The Government of India in the Financial Department have sanctioned (i.) the abolition of the six annas eight pies postage stamp label and (ii.) the sale of the present stock of eight pies postage stamps at nine pies each.

2. These changes will have effect from the date when the next *Indian Postal Guide* is issued, i.e. from the 1st April next.

3. I have the honour to request that you will be good enough to direct the various local depôts under your control to cease to sell six annas eight pies postage stamps after the close of this month, and on the 1st of April to transmit to your office the entire stock in hand of this description of stamp.

4. I have also to request that you will direct the various local depôts subordinate to your office to sell eight pies postage stamp labels at nine pies each on and after the 1st of April. It may be explained that this is merely a temporary measure for the consumption of the present stock of this class of stamp, the Government having determined on the abolition of the eight pies label and the substitution of a nine pies label.

A copy of this letter will be sent to the Controller-General.

(Add to Calcutta only.)

and also to the Superintendent of Stamps, Punjab.

(Add to Bombay.)

and also to the Superintendent of Stamps, C.P.

No. 7301, dated the 21st March, 1874.

Copy to the Superintendent of Stamps, Punjab and Central Provinces.

No. 64.

Letter, No. 2202, from the Under-Secretary to the Government of India to the Director-General of the Post Office of India, dated the 7th April, 1874.

In reply to your letter, No. 7274, dated 19th March, 1874, I am directed to say that the Governor-General in Council is pleased to authorize you to instruct the several Superintendents of Stamps to destroy the whole stock of six annas eight pies postage labels, retaining only half a dozen sheets as specimens in each depôt.

2. You will, however, be good enough to report for the information of Government that the destruction of the stamps in question has been effected, in each case, under the personal supervision of the Superintendent of Stamps concerned.

No. 289, dated the 14th April, 1874.

Superintendent of Stamps, Calcutta—Ma/lras—Bombay.

In continuation of my letter, No. 7298, dated the 20th March, 1874, I have to request that you will be good enough to destroy in your own presence the whole stock of six annas eight pies postage stamp labels which may now be in reserve in your office, or which may be received back from the various local depôts or elsewhere, retaining only half a dozen sheets as specimens of an extinct stamp.

Circular 176, dated the 2nd April, 1874.

To all Postal Circles.

In continuation of my Circular, No. 173, dated the 20th March, 1874, I have the honour to state that, although the six annas eight pies postage stamp label has been abolished and withdrawn from circulation, any covers that may be posted with that stamp (six annas eight pies) affixed should be recognized by the Post Office as prepaid with postage to the value marked on the stamp (viz. 6 ^a/₈).

No. 65.

Letter, No. 1564, from the Superintendent of Stamps, Bombay, to the Director-General of the Post Office of India, Calcutta, dated the 4th July, 1874.

Referring to your letter, No. 289, dated 14th last, I have the honour to inform you that the entire stock of six annas eight pies postage labels in my office has been destroyed by burning under my personal supervision, with the exception of six sheets which have been retained as specimen of an extinct stamp.

2. The number of sheets destroyed is 1715 and 260 labels.

3. I shall be obliged by your stating if the six sheets retained are to be sent to you, or if they are to be kept in my office.

No. 66.

Letter, No. 2239, from the Director-General of the Post Office of India to the Superintendent of Stamps, Bombay, dated the 13th July, 1874.

In reply to your letter, No. 1564, dated the 4th July, 1874, I have the honour to state that the six sheets of six annas eight pies labels therein referred to may be kept as specimens in your office.

No. 67.

Letter, No. 278, from the Superintendent of Stamps, Madras, to the Director-General of the Post Office of India, Calcutta, dated the 12th July, 1874.

With reference to your letter of the 14th April last, No. 289, I have the honour to inform you that I have destroyed the whole stock of six annas eight pies postage stamp labels, retaining only six sheets as specimens. The total quantity destroyed up to date is 3179 sheets and 272 labels, amounting in value to Rs. 423,980.

The destruction has been effected by myself.

No. 68.

Letter, No. 2321, from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 30th December, 1874.

With reference to your letter, No. 289, dated the 14th April, 1874, I have the honour to report that 6245 sheets and 131 labels or 1,998,531 six annas eight pies postage stamps were destroyed in my presence, and that I have permanently retained half a dozen sheets as specimens of an extinct stamp.

No. 69.

Letter, No. 175, from the Director-General of the Post Office of India to the Secretary to the Government of India, dated the 10th September, 1880.

It seems that the system of manufacture employed for the new English one penny postage stamps is to be extended to Indian postage stamps.

2. A great saving will, it is stated, be clearly effected, and it is added that "all expenses in connection with the preparing of the new postage dies and printing plates as well as the dandy roll" will be borne by the contractors.

3. No exception can then be taken to the contemplated change; indeed many improvements will probably arise therefrom.

4. I note below the more important of the modifications suggested by the manufacturers, viz. :—

- (1) Stamps will be supplied in sheets containing 240 stamps, in two panes of 120 each; the margin round the sheets will not exceed half an inch, so as to guard against its use for counterfeit purposes, and the blank central bar will, for similar reasons, be perforated with large holes.

- (2) The size of all Indian postage stamps will be increased to that of the English postage stamp.

- (3) That in the case of the 12 annas stamp the lettering should be printed in white on coloured bands instead of the colour on white bands.
- (4) That the designs of certain stamps be improved.
- $\frac{1}{2}$ anna. (5) With the view of preventing the present crowding
 1 „ of designs, that the superscription “EAST INDIA
 2 „ POSTAGE” be changed to “INDIA POSTAGE,” i.e. that
 4 „ the word “EAST” be omitted for the superscrip-
 6 „ tion in the case of all Indian postage stamps.
- (6) That latitude be allowed to Messrs. Thos. De La Rue & Co. in regard to the treatment of details.
- (7) That the question of the colours of the stamps be reconsidered, “the colour which would suit each particular duty best both in appearance and in working” being adopted.
- (8) That the watermark of an elephant's head, being unsatisfactory in practical work, be abandoned and a five-pointed star substituted.

5. All these proposals might be accepted with the following modifications, viz. :—

- (a) As regards the three stamps noted below the colours should not be left to the option of Messrs. De La Rue & Co., but should be arbitrarily fixed as stated opposite to each—

the $\frac{1}{2}$ anna stamp	should be coloured	green
the 9 pies	„	red,
the 2 annas	„	blue.

These are the prevailing colours used by countries belonging to the Union for postage stamps of corresponding values; and the Indian Post Office having been specially asked to conform to these colours, the matter was held in abeyance pending a more general consideration of the subject.

I cannot say that I like this selection, for blue and green are colours always liable to confusion, especially by artificial light. Nevertheless, I would conform, for the sake of uniformity, to the wishes expressed by the international office of the Union; but I think that this liability to confusion should be specially brought to the notice of Messrs. De La Rue & Co., who might be asked to make the difference in configuration, and in other respects, between the new half anna and the new two annas stamp, as marked as possible, so as to guard against all chance of mistake.

Liberty of selection, as regards the colours for the other descriptions of stamps, might, I think, be left to the manufacturers.

- (b) The twelve annas stamp is now of little or no use. It formerly represented a double rate for letters to the United Kingdom, but changes in postage rates have rendered this stamp almost obsolete. I would, therefore, abolish it, and substitute a three (3) annas stamp. Three annas is the existing single letter rate for all Union countries, except the United Kingdom and countries through the United Kingdom; and it is inconvenient to have no stamp of that value.

- (c) I would also, if the Government have no objection, take this chance of introducing a new postage stamp of the value of one anna and a half ($1\frac{1}{2}$). This represents the single rate now prevailing for newspapers, books, and samples to the United Kingdom; and it seems absurd to compel the public to use two labels for a tax of so trifling a value.
- (d) The margin of the new sheets of the English one penny stamp is, I see, quite blank. It would be a convenience to continue the present method of printing on the margin the number and value of the stamp in each sheet or pane (half sheet).

These two new stamps will each bear of course the new superscription of "INDIA POSTAGE." In the one case the entry at the bottom will be "THREE ANNAS"; in the other case "ONE ANNA SIX PIES"; both entries should, of course, be in words as usual, not in figures. Other details may be left to Messrs. De La Rue & Co.

6. Briefly stated my proposals are as follows :—

- | | |
|-----------------------------------------|-------------------------------------|
| Green for the $\frac{1}{2}$ anna stamp. | (1) The prescription of the colours |
| Red „ 9 pies „ | noted in the margin in the case |
| Blue „ 2 annas „ | of the three stamps mentioned. |
- (2) The abolition of the twelve annas stamp.
- (3) The introduction of two new postage stamps, viz., one for three annas and one for one anna six pies.
- (4) A continuance of the method of printing on the margin of each sheet the number and value of stamps contained therein.
- (5) The adoption of all the modifications made by Messrs. De La Rue and Co., which do not clash with the proposals now made.

No. 70.

Memorandum by A. A. Fanshawe, Director-General of the Post Office of India, Calcutta, dated the 1st, April, 1904.

To meet the convenience of the public, small books, containing half anna and one anna postage stamps, interleaved with oiled paper so as to preserve the stamps in good condition during all seasons of the year, are now available for sale at all head post offices and town sub-offices, and also at other important places where a demand for them is expected.

The half anna booklets each contain four pages of six stamps each, or twenty-four stamps in all; and the one anna booklets each contain two pages of six stamps each, or twelve stamps in all. The price of the booklets is $12\frac{1}{4}$ annas each, and may be obtained at the price either singly or in packets of eight booklets.

APPENDIX B.

NOTICES CONNECTED WITH THE ISSUE OF POSTAGE STAMPS PUBLISHED IN VARIOUS NEWSPAPERS AND GOVERNMENT GAZETTES.

No. 71.

"The Friend of India," dated the 19th January, 1854.

"The home authorities have upset the decision of the Indian Government upon another point, and one of great importance to the community. It is essential to the success of the contemplated reform that stamps should be introduced in place of money payments. Even in England that alteration was an advantage. In India, with Moonshees whom we can scarcely trust, and postmen who are scarcely paid, it is the *sine qua non* in the success of the new system. Before the stamps can be introduced it is necessary to secure a year's supply, and a year's supply is thirty millions. There is no machinery to make them. There is an antiquated affair in the Mint, which might turn out that number in twelve months, but twelve months' delay is not desired either by the public or the Government. They might have been made in England in a month. The contractor for the English Government can turn out a million of Queen's Heads a day, and the only alteration required is an alteration in the legend. What objection existed to the purchase it is difficult to conceive. The price would have been lower, the supply larger, the danger of forgery more infinitesimal than ever. Yet the Court of Directors, in spite of the public and the Government, of convenience and economy, of certainty and speed, have peremptorily refused to obtain the stamps in England. The reform of the Indian postal system is put off for a whim. We shall scarcely be suspected of a desire to exaggerate the errors of the Court of Directors. It is as their best friends in India that we tell them their policy wears the appearance of wilful and deliberate obstructiveness, and must from a regard to their own character be instantly abandoned."

No. 72.

"The Bengal Havkaru and India Gazette," dated the 24th January, 1854.

We were a little astonished with one or two of the statements contained in an article in the last issue of the *Friend of India*, entitled "The Two Anna Postage." The *Friend* states that stamps could have been more cheaply manufactured in England than in India. This, we are assured, is precisely the reverse of the fact. They can be more economically made at the Mint here than at home. The official

returns, we are assured, proved this long ago. The *Friend* states that there is no machinery at the Mint to make the stamps. He admits there is "an antiquated affair in the Mint." We can hardly suppose that our contemporary is ignorant of the fact that the Court of Directors have undertaken to send out an Engineer, and also the new machinery required; and therefore it is somewhat unfair to condemn the making of the stamps at the Mint because at the present moment it does not happen to be possessed of the machinery requisite, but which will shortly be provided. It would be as much to the purpose to say "there is an antiquated affair" at Serampore which cannot turn out line engravings like Hogarth or Colnaghi, or any of the great engravers at home. But if the *Friend* were provided with the requisite machinery and artizans he might perhaps compete with them. It is just so with the Mint. The Court of Directors never expected Colonel Forbes with the "antiquated affair in the Mint" to manufacture the stamps required; but as soon as the machinery which is promised and the Engineer also promised are arrived the case will be different.

No. 73.

"The Bengal Harkaru and India Gazette," dated the 9th October, 1854.

We notice that the people at the several post offices, with a view to prevent any subsequent use being made of stamps once affixed to a letter, deface them by dotting them all over with ink. Though the object aimed at is thus obtained, the process itself entails considerable loss of time, and might with a little management be entirely obviated. It appears to us that, instead of stamping the name of the station whence dispatched on the back of the letter, such might be done on the other side right across the stamps, which would render them useless, and in order to do so where a number of stamps are affixed, it is only necessary to alter the shape of the seals. At present they are generally formed with a square, with the name of the station above and the date of dispatch underneath; but by extending the whole into one line a double length would be attained. We may mention that to record the date of dispatch in writing is objectionable, at least it has been considered so in London, Paris, and other large cities. The date ought to be printed or stamped in the same manner as the name of the place.

No. 74.

"The Calcutta Gazette," dated the 9th September, 1854.

GENERAL POST OFFICE NOTIFICATION.

NOTICE TO THE PUBLIC.

As Act No. XVII. of 1854 "for the management of the Post Office, the regulation of duties of postage, and for the punishment of offences against the Post Office," will come into operation on the 1st of October next, the attention of the public is drawn to some of the most material of the changes which have been made in the rates of postage to be paid, and to the conditions under which letters, banghy parcels, newspapers, pamphlets, etc., will be conveyed by post.

On and after the 1st October, 1854, no money payments will be received at any post office on account of letters to be dispatched prepaid. Letters which the sender wishes to dispatch prepaid must have postage stamp labels pasted or gummed on them of value sufficient to cover the postage.

If the value of the stamps affixed to any letter be less than the full amount of postage chargeable, twice the difference between the value of the stamps affixed and the proper postage will be charged on delivery.

Letters sent unpaid will, on delivery, be charged double postage.

Parcels, newspapers, pamphlets, and printed and engraved papers may be sent paid or unpaid, at the discretion of the sender.

No receipt will be given for any but registered letters, on which the authorised registration fee has been paid. Letters re-directed or forwarded will be charged, in addition to the postage paid or due on them, with the rate of postage which they would be liable to had they been posted and prepaid at the place at which they may be re-directed.

Provided that the full amount of postage is prepaid, the following rates of postage will be charged for the conveyance of a letter from one Post Office to another within the territories under the Government of the East India Company, without reference to the distance to which it may be carried :—

Letters not exceeding in weight.	Postage charge.	Number of Rates of Postage.
A quarter tola . . .	Half anna	1 Rate.
Half a tola . . .	One anna	2 Rates.
One tola . . .	Two annas	4 Rates.
One tola and a half . . .	Three annas	6 Rates.
Two tolas . . .	Four annas	8 Rates.

For every tola weight above two tolas, two additional annas, or four rates of postage. Every fraction of a tola above two tolas will be charged an additional tola. Postage stamp labels should be pasted or gummed on the upper right-hand corner of the letter, on the side on which the direction is written, as in the specimen given in the margin.

x x

J. Smith, Esq.,
No. Jaun Bazar Lane,
Calcutta.

Postage stamps can only be used once.

The postage chargeable on a newspaper, pamphlet, or other printed or engraved paper published in India, and not exceeding 3½ tolas in weight, will be two annas; without reference to the distance to which it may be conveyed. Imported newspapers, etc., not exceeding 6 tolas in weight, will be conveyed for the same charge.

The conditions under which newspapers are received and transmitted by post remain unaltered.

Banghy parcels will be charged by weight and distances according to the following scale :—

		IF NOT EXCEEDING IN WEIGHT							
		20	100	200	300	400	500	600	
For distances	Miles	tolas.	tolas.	tolas.	tolas.	tolas.	tolas.	tolas.	
		Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.	Rs. As.
Not exceeding	. 100	0 2	0 4	0 8	0 12	1 0	1 4	1 8	
Not exceeding	. 300	0 6	0 12	1 8	2 4	3 0	3 12	4 8	
Not exceeding	. 600	0 12	1 8	3 0	4 8	6 0	7 8	9 0	
Not exceeding	. 900	1 2	2 4	4 8	6 12	9 0	11 4	13 8	
Not exceeding	. 1200	1 8	3 0	6 0	9 0	12 0	15 0	18 0	
Exceeding	. 1200	1 14	3 12	7 8	11 4	15 0	18 12	22 8	

When Letter and Banghy Mails are conveyed in the same carriage, letters must not be enclosed in Banghy parcels, under a penalty of fifty rupees.

On all parcels chargeable with Banghy postage, according to distance, when conveyed by land, ship-postage is chargeable when they are conveyed by means of the East India Company's post by sea, according to the following scale, viz. :—

On every parcel not exceeding one hundred tolas in weight eight annas, and for every hundred tolas in weight above one hundred tolas eight additional annas; and every fraction of one hundred tolas above one hundred tolas shall be charged as one hundred additional tolas; and if such parcel be conveyed by the East India Company's post partly by Banghy and partly by sea, ship-postage shall be charged in addition to inland Banghy postage.

No person shall knowingly post or send, or tender, or deliver in order to be sent by the post any letter, parcel, or packet containing any explosive or other dangerous material or substance; and any person contravening this prohibition shall forfeit for every such offence a sum not exceeding two hundred rupees. Section XXIV., Act XVII, of 1854.

Postage stamps in small quantities can be purchased for cash at every Post Office and Receiving House, and from every licensed stamp vendor. Persons requiring more than nine rupees' worth of stamps can procure them at any Public Treasury, and will be entitled to receive a discount at the rate of four annas for every nine rupees paid.

Unclaimed letters, if the sender's name and address be written on the cover, will be returned to the Posting Office, to be delivered to the sender free of all charge. If the sender's name and address is not on the cover, the letters will be sent to the Postmaster-General of the Presidency, to be by him opened and returned (if possible) to the sender.

No letter on which the Indian rate of postage is not prepaid can be despatched by H.M.'s mails, or to any place to which a communication shall not have been established by the East India Company.

Letters conveyed by the East India Company's packets or posts from place to place by sea, or partly by land and partly by sea, are liable to inland postage only. But letters sent by H.M.'s mail packets are liable to British packet postage, and letters sent or received by private ship are chargeable on delivery with a ship-postage of one anna in addition to the inland postage chargeable according to their weight under Act No. XVII. of 1854.

Letter-boxes for the receipt of unpaid and stamped letters will remain open at every Post Office day and night, except for a quarter of an hour after the hour fixed for the closing of each mail.

Letters may be registered on payment of a fee of four annas, which must be prepaid. A receipt will be given to the person posting a registered letter, and a receipt will be demanded from the addressee on the letter being delivered.

(Sgd.) H. B. RIDDELL,

Director-General of the Post Office in India.

CALCUTTA, 24th August, 1854.

(A copy of the above notice was also published in *The Fort St. George Gazette* and the *Bombay Government Gazette*.)

No. 75.

"The Fort St. George Gazette" (Madras), dated the 12th September, 1854.

NOTICE

Is hereby given that from and after the 15th instant, Postage Stamp Labels (of the value of half and one anna) to be introduced under Act XVII of 1854 on the 1st of October next, will be sold on retail, for sums not exceeding nine (9) rupees at every Post Office, Receiving House and District Post Office, within the Madras Presidency.

2. Persons requiring more than nine (9) rupees worth of stamps can procure them at any Public Treasury in the Mofussil, and at the Treasury of the Collector of Land Customs in Madras.

3. A discount of four annas will be allowed to all purchasers of three sheets of nine (9) rupees worth of labels at one time.

4. Postage Stamps may be obtained at the Offices appointed for their sale every day (Sunday excepted), between the hours of 10 a.m. and 4 p.m.

(Sgd.) R. H. WILLIAMSON, Postmaster-General.

FORT ST. GEORGE GENERAL POST OFFICE, 11th September, 1854.

No. 76.

"The Calcutta Gazette," dated the 23rd September, 1854.

NOTICE.

1. The sale of postage stamp labels to the public will commence on the 20th instant.

2. The stamps now available are of the value of one anna and half anna.

3. The Calcutta postage stamps can be purchased at the office of the collector of Calcutta and at the General Post Office.

4. Purchasers of stamps of the value of nine rupees or more will be entitled to discount at the rate of four annas for every nine rupees paid. This discount will be allowed only on stamps purchased at a public Treasury.

5. Persons wishing to purchase a smaller number of stamps than nine rupees worth can procure them at the Post Office or from any licensed judicial stamp-vendor, but on such purchases no discount will be claimable.

6. Each sheet of postage stamps contains ninety-six labels. The sheets are not gummed. Persons who may buy a whole sheet are recommended to apply gum to the sheet rather than to each stamp.

7. Before dropping any letter into the letter-box care should be taken that the postage stamps by which the postage is paid are firmly attached to the letter, and that the gum or paste is dry.

8. Letters found in the box without stamps will be liable to be dispatched bearing postage, and will in that case be charged with double postage on delivery.

(Sgd.) H. B. RIDDELL,

Director-General of the Post Office in India.

No. 77.

"The Fort St. George Gazette," dated the 3rd November, 1854.

NOTICE.

FORT ST. GEORGE GENERAL POST OFFICE,
3rd November, 1854.

Two annas stamps are for sale at the several offices.

(Sgd.) R. H. WILLIAMSON, Postmaster-General.

No. 78.

The "Fort St. George Gazette," dated the 10th November, 1854.

NOTICE.

FORT ST. GEORGE GENERAL POST OFFICE,
9th November, 1854.

Postage stamps of the value of four annas have been received and are for sale at the General Post Office.

(Sgd.) R. H. WILLIAMSON, Postmaster-General.

No. 79.

"The Bombay Government Gazette," dated the 23rd November, 1854.

NOTICE

Is hereby given that a supply of one, two, and four anna labels has been received by this department from Calcutta. On the one anna sheet there are 96 labels, on the two annas 80, and on the four annas 12 labels. Officers in charge of local depots requiring any should prefer their indents to this Department.

(Sgd.) A. K. CORFIELD,
Acting Superintendent of Stamps.

BOMBAY GENERAL STAMP OFFICE, 20th November, 1854.

No. 80.

"The Bengal Harkaru and India Gazette," dated the 23rd October, 1854.

"A specimen of the proposed Indian Postage Stamp has been forwarded to us. It is of an oval shape, with a broad belt running round it, upon which we presume the word India will be engraved. The interior is occupied with the Queen's Head,

in likeness much resembling the one stamped upon envelopes in England. The workmanship, however, is altogether different, for the one intended for India appears to be a line engraving. The contract for manufacturing these stamps has been given to De La Rue & Co., and they may be expected in India in about two, or at most in three months. There are to be stamps of the value of half an anna, an anna, two, four, and eight annas; they will each be differently coloured, blue, carmine, green, brown, and black. These stamps are to be perforated and gummed, and will be on sheets of the value of Rs. 10 each."

No. 81.

"The Calcutta Gazette," dated the 18th August, 1855,

Contains a notice stating amongst other alterations, that "Soldiers' letters" addressed to the United Kingdom are charged one penny (nine pies), in place of being conveyed free as heretofore.

No. 82.

"The Calcutta Gazette," dated the 16th May, 1860.

NOTICE.

A supply of Postage Stamps of the value of eight pies or one penny each have been received, and will shortly be procurable at all Treasuries under the same rules as other Postage Stamp Labels.

For the present, in all cases in which cash is now received in prepayment of postage, it will be optional to the sender of a letter or newspaper to prepay the postage by means of eight pies stamps, or with cash at the rate of nine pies for each penny.

(Sgd.) H. B. RIDDELL,

Director-General of the Post Office in India.

CAMP, SIMLA, 9th May, 1860.

No. 83.

"The Calcutta Gazette," dated the 27th February, 1861.

NOTICE.

Instances having occurred of Bill and Receipt Stamps being attached to Letters instead of Postage Stamps, the Public are warned that Bill and Receipt Stamps are not received in payment of Postage. A letter with a Bill or Receipt Stamp only affixed to it will be treated as unpaid.

(Sgd.) H. B. RIDDELL,

Director-General of the Post Office of India.

CALCUTTA, 18th February, 1861.

No. 84.

"The Bombay Gazette," dated the 19th January, 1865.

POST OFFICE NOTIFICATIONS.

New four anna stamp.—The following extracts from a letter, No. 78, dated the 15th October, 1864, from the Secretary of State for India to the Governor-General of India in Council, are forwarded for the information and guidance of postal officers:—

"With the view of preventing a repetition of forgery, the Secretary of State has directed that in future the four annas postage stamp be printed in green instead of as heretofore in black."

"Postage stamps for India will also be in future printed on a watermarked paper, which will be so arranged that each stamp will contain a separate design in its centre, as in the case of the English postage stamps. The margins and blank spaces will bear no watermark, and a forged stamp printed on these portions or on paper of any similar description will be liable to immediate detection."

No. 85.

"The Calcutta Gazette," dated the 20th June, 1863,

Contains a notice stating that from and after July 15th, 1863, the rate for half ounce letters to the United Kingdom, forwarded via Marseilles, would be six annas eight pies.

No. 86.

"The Calcutta Gazette," dated the 27th June, 1866.

NOTICE.

On and after the 28th instant six annas postage stamps will be obtainable at the office of the Collector of Calcutta, and at the General Post Office.

(Sgd.) T. F. BIGNOLD,
Officiating Superintendent of Stamps.

SUPERINTENDENT OF STAMPS OFFICE, 25th June, 1866.

No. 87.

POSTAL NOTICE.

Dated the 1st April, 1874.

The six annas eight pies postage stamp label has been abolished.

No. 88.

"The Calcutta Gazette," dated the 20th May, 1874.

POSTAGE STAMPS.

The following circular, addressed by the Comptroller-General to all District Officers, with a memorandum of instructions by the Assistant Accountant-General, Bengal, is published for general information :—

The Government of India having resolved, in Financial orders No. 1304 of February last, to abolish the use of six annas eight pies postage labels, and to sell the existing stock of eight pies labels for nine pies, I have the honour to request that you will return the former description of stamps to the Superintendent of Stamps, by whom they may have been supplied to you, and to sell the eight pies stamps for nine pies each. These orders will have effect from the 1st instant.

With reference to Circular No. 2, dated 23rd March, 1874, of the Superintendent of Stamps, Calcutta, you will make a special addition to the value of your present stock of "eight pies postage stamps" at one pie each in the plus and minus memorandum at the foot of your cash account for the month of April, 1874, citing the number and date of this memorandum and of the circular of the Superintendent of Stamps in the entry.

You will also deduct in the plus and minus memorandum of your cash account the value of the "six annas eight pies postage stamps," when, on remitting the entire stock of the same to the Superintendent of Stamps, Calcutta, you receive the receipt of the Superintendent for the same. The receipt should support the deduction in the plus and minus memorandum.

(Sgd.) H. L. DAMPIER,
Secretary to the Government of Bengal.

No. 89.

Supplement to the "Gazette of India," dated the 5th February, 1876.

Annual Post Office Report for the year 1874-75, dated the 31st December, 1875.

POSTAGE STAMP LABELS.

A nine pies postage stamp was substituted for the formerly existing eight pies label. The obsolete six annas eight pies label was withdrawn from circulation, and a new postage stamp added of the value of one rupee.

No. 90.

Supplement to the "Gazette of India," dated the 9th March, 1878.

Annual Post Office Report for the year 1876-77, dated the 27th December, 1877.

NEW POSTAGE LABELS.

Two new postage labels, of the value of six annas and twelve annas respectively, were introduced. The immediate occasion of their introduction was the adoption of six annas as the rate of postage on letters for the United Kingdom via Brindisi; but even without this special reason the labels were useful additions to the previous list. The present list comprises labels for $\frac{1}{2}$, $\frac{3}{4}$, 1, 2, 4, 6, 8, 12, and 16 annas.

No. 91.

Supplement to the "Gazette of India," dated the 10th March, 1883.

Annual Post Office Report for the year 1881-2, dated the 30th December, 1882.

Envelopes embossed with a four and a half annas stamp and two new postage labels of the value of three and one and a half annas were introduced, mainly for the prepayment of foreign correspondence.

Last year's report referred briefly to a revision of postage labels of all denominations. This revision consisted in an extension to Indian postage stamps of the system of manufacture employed for the new English one penny stamps, at a considerable saving of cost, with special precautions designed to guard against fraud. The size of the labels was also increased to that of the English pattern, and a five-pointed star substituted as a watermark for the previously existing elephant's head. New colours were adopted, as shown in the margin. The twelve annas stamp was abolished, and two new descriptions of label introduced of the value of one and a half anna and three annas respectively; and the cost of manufacture was reduced from 1s. 0 $\frac{1}{2}$ d. to 6 $\frac{1}{4}$ d. per 1000.

Value of Postage Label.	Colour of Postage Label.	Remarks.
$\frac{1}{2}$ anna.	Deep green.	The colours chosen for the half anna, the nine pies, and the two annas stamps were made to harmonize with the colours used for stamps of corresponding values in countries belonging to the Universal Postal Union.
9 pies.	Carmine.	
1 anna.	Purple-brown.	
1 $\frac{1}{2}$ annas.	Green-brown.	
2 "	Bright blue.	
3 "	Orange.	
4 "	Olive-green.	
6 "	Citron.	
8 "	Purple.	
1 rupee.	Grey.	

two new descriptions of label introduced of the value of one and a half anna and three annas respectively; and the cost of manufacture was reduced from 1s. 0 $\frac{1}{2}$ d. to 6 $\frac{1}{4}$ d. per 1000.

No. 92.

"The Gazette of India," dated the 20th December, 1890.

Post Office, 19th December, 1890.

REDUCTION OF LETTER POSTAGE TO THE UNITED KINGDOM.

In exercise of the power conferred by Section 21 of the Indian Post Office Act, XIV of 1866, and in modification of all existing notifications conflicting herewith, the Governor-General in Council directs that the rate of postage on letters sent through the post on and after the first day of January, 1891, from British India to any part of the United Kingdom, shall be two and a half annas for every half-ounce or fraction of half an ounce in weight.

REDUCTION OF LETTER POSTAGE TO AND FROM ADEN.

In exercise of the power conferred by Section 22 of the Indian Post Office Act, XIV of 1866, and in modification of all existing notifications conflicting herewith, the Governor-General in Council has fixed the rate of postage to be levied on letters transmitted by post on and after the first day of January, 1891, between Aden and any other part of British India, in either direction, at two and a half annas for every half-ounce or fraction of half an ounce in weight.

APPENDIX C.

COPIES OF THE "OFFICIAL CORRESPONDENCE" THAT TOOK PLACE RELATIVE TO THE OFFICIAL STAMPS.

No. 93.

Letter, No. 2191, from H. B. Riddell, Director-General of the Post Office of India, to the Superintendent of Stamps, Calcutta, dated the 24th October, 1865.

The Government of India having sanctioned a charge on the Working Regulations which will necessitate the use by subordinate officers of "Service" stamps, I have to request the favour of your informing me if there would be any difficulty in having the word "Service" printed across the necessary number of stamps in the manner in which the words "Times of India" are printed on the embossed stamps.

I shall also be glad to know how many sheets could be printed in the course of a month.

No. 94.

Letter, No. 2088, from F. G. Millett, Officiating Superintendent of Stamps, Fort William, to the Director-General of the Post Office of India, dated the 2nd November, 1865.

With reference to your letter, No. 2191, dated the 24th October, 1865, I have the honour to inform you that I see no difficulty in the matter. The Superintendent of Government Printing in charge of the Military Orphan Press states that he could print with sufficient rapidity to supply all demands.

2. I would, however, mention that my stock of one anna and two annas stamps will only respectively suffice for five and three months' consumption, so that if "Service" Stamps are to be used in Government Offices throughout India a larger number would be required than I could spare. The best plan perhaps would be to indent for these stamps on the Home Government.

3. It should be proposed that the printing be done at the Military Orphan Press, where they have the type and materials for printing, and not in this office, where we have none. The press would charge (taking one description with another) one pie for every five rupees' worth of stamps.

Note by the Director-General.

The rate proposed is extravagant; the nominal value of the stamp has nothing to do with the printing of the word "Service" upon each. Calculate the cost at the rate proposed per sheet of each value.

No. 95.

Letter, No. 2589, from the Director-General of the Post Office of India to the Secretary to the Government of India, dated the 30th November, 1865.

With reference to your letter, No. 2928, dated 17th ultimo, I have the honour to forward a specimen sheet of two anna postage stamps with the word "Service" printed across each label. I have ascertained that there will be no difficulty in printing any number of sheets which may be required, but it appears that the trouble of printing the distinctive mark is considerably increased by the fact that the sheets of stamps are all gummed before they have arrived from England. It will therefore be economical and convenient to arrange that the distinctive mark on the stamps to be used in payment of postage on Official letters should be impressed in England before the sheets are gummed. It will probably be found convenient to have the word "Service" engraved on the blocks from which the stamps are printed. I enclose an Indent for a small supply of Service stamps for six months. The values which will be chiefly required will probably be two and four annas, but it is impossible without data from experience to form any but the most general estimate.

No. 96.

Letter, No. 2590, from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 30th November, 1865.

With reference to your letter, No. 2088, dated 2nd instant, I request the favour of your having a supply of 9400 sheets of postage stamps marked with the word "Service" according to the specimen prepared by the Superintendent of the Military Orphan Press attached to this letter.

2. A small supply should be sent to the Superintendents at Madras and Bombay and to the Treasuries of Agra, Lahore, Rangoon, and Lucknow. It is probable that the present system of official franking will be abolished on the 1st May next, and that Service stamps will be used for the payment of postage on correspondence passing between subordinates with whom the Post Office will not keep accounts. The supply of stamps required for this purpose cannot be accurately estimated: but for the present the numbers stated below may be printed and sent to the depôts mentioned.

	½ anna. Sheet.	1 anna. Sheet.	2 anna. Sheet.	4 anna. Sheet.
Calcutta	200	300	800	400
Bombay	300	300	1100	600
Madras	200	200	600	300
Agra (N.W. Provinces)	300	300	1000	500
Lucknow (Oudh)	50	50	100	100
Lahore (Punjab)	150	150	500	300
Kurrachee (Sind)	50	50	200	100
Rangoon (British Burma)	50	50	50	50
Total	<u>1300</u>	<u>1400</u>	<u>4350</u>	<u>2350</u>

No. 97.

Letter, No. 3496 E, from the Director-General of the Post Office of India to the Superintendent of Stamps, dated the 19th March, 1866.

I shall be obliged by your circulating service stamps according to the enclosing list to the subordinate stamp depôts usually supplied direct from your office with postage stamps, and also by your instructing the officers in charge of stamps at Bombay and Madras to supply their subordinate depôts. I enclose lists of the supply to be sent to each treasury, and request that you will have the necessary number of sheets of ordinary stamps impressed with the word "Service," so as to enable you to supply the local treasuries.

<p>2. Service stamps will be brought to account in exactly the same manner as ordinary postage stamps in the usual returns of receipts and issues; the column for each value will be divided so as to show separately ordinary and service labels.</p>	<p>3. Service stamps are under preparation in England, but it is necessary that a supply should be at every treasury by the 1st of June next, and the full supply for each would be delivered before the 1st July.</p>																					
<table border="0"> <tr> <td style="padding-right: 10px;">As per D.G.'s letter, No. 2590.</td> <td style="padding-right: 10px;">Total.</td> <td></td> </tr> <tr> <td>½ anna</td> <td>1300 + 1080 =</td> <td>2380</td> </tr> <tr> <td>1 "</td> <td>1400 + 1600 =</td> <td>3000</td> </tr> <tr> <td>2 "</td> <td>4350 + 1600 =</td> <td>5950</td> </tr> <tr> <td>4 "</td> <td>2350 + 1600 =</td> <td>3950</td> </tr> <tr> <td>8 "</td> <td>+ 1600 =</td> <td>1600</td> </tr> <tr> <td></td> <td><u>9400 + 7480 =</u></td> <td><u>16,880</u></td> </tr> </table>	As per D.G.'s letter, No. 2590.	Total.		½ anna	1300 + 1080 =	2380	1 "	1400 + 1600 =	3000	2 "	4350 + 1600 =	5950	4 "	2350 + 1600 =	3950	8 "	+ 1600 =	1600		<u>9400 + 7480 =</u>	<u>16,880</u>	<p>4. The total number of sheets required, including those prepared in accordance with my letter No. 2590, will be as shown in margin.</p>
As per D.G.'s letter, No. 2590.	Total.																					
½ anna	1300 + 1080 =	2380																				
1 "	1400 + 1600 =	3000																				
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8 "	+ 1600 =	1600																				
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No. 98.

Letter, No. 722, from L. R. Tottenham, Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 16th April, 1866.

<table border="0"> <tr> <td>½ anna,</td> <td>2380 sheets.</td> <td></td> </tr> <tr> <td>1 "</td> <td>3000 "</td> <td></td> </tr> <tr> <td>2 "</td> <td>2350 "</td> <td></td> </tr> <tr> <td>4 "</td> <td>2350 "</td> <td></td> </tr> <tr> <td>8 "</td> <td>976 "</td> <td></td> </tr> </table>	½ anna,	2380 sheets.		1 "	3000 "		2 "	2350 "		4 "	2350 "		8 "	976 "		<p>I have the honour to inform you with reference to your letter, No. 3496 E of the 19th ultimo, that postage stamps as per margin have been enfaced with the word "Service."</p> <p>2. You will observe that the last three values fall short of the quantities given in the 4th paragraph of your letter under reply, and that the eight annas stamps do so by 624 sheets of the number required for <i>immediate</i> distribution.</p>
½ anna,	2380 sheets.															
1 "	3000 "															
2 "	2350 "															
4 "	2350 "															
8 "	976 "															

3. I have printed every sheet I can with safety spare, and in some cases have gone beyond this limit, trusting to receive fresh supplies immediately.

4. I desire to bring the small number of eight annas stamps to your particular notice, and to solicit your instructions with reference to them.

5. The lists have been sent to Madras and Bombay, and the Superintendents have been told of my inability to supply them with any stamps of the value last mentioned. Stamps of the other values are in course of distribution in the proportions given in your lists.

No. 99.

Extract, paragraph 2 of a letter, No. 2382, from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 22nd August, 1866.

2. The annual indent of postage stamps has arrived via the Cape, and I have now such an ample supply of postage labels that I can convert into Service labels any number that may be required until the receipt of the Service labels immediately expected from England.

No. 100.

Letter, No. 90, from the Officiating Superintendent of Stamps to the Director-General of the Post Office of India, dated the 14th January, 1867.

With reference to your letter, No. 2901 of the 11th current, I have the honour to inquire the nature of the distinction between "Official Postage" and "Service Postage Stamps."

2. I also beg leave to inquire for what year the supply noted in the margin of your letter is designed, and when it may be expected to arrive.

3. I also desire to know for what period the indent referred to in the closing portion of your second paragraph is to be prepared.

4. I append a statement showing the Service stamp balances, and the time they may be expected to last.

5. It will be seen that the supply of two annas and upwards is ample. The supply of one anna is very small, and it is doubtful whether the stock of ordinary one anna postage labels is sufficient to justify the diversion of any portion of it from its proper use.

6. If you are of opinion that our supply of ordinary stamps for 1867-8 is sure to arrive by the end of June next, there will be no objection to the conversion of 3700 sheets of one anna labels into Service stamps, which will leave full six months' supply of ordinary one anna labels, and at the same time raise the stock of one anna Service labels from two to seven months' consumption.

7. This will be the less questionable, as I have been supplying district treasuries liberally with ordinary stamps, and the Muffassil balances are therefore large.

8. The stock of half anna ordinary labels is so great that any requisite number of sheets may be converted into half anna Service labels with perfect safety.

9. I am exceedingly averse to the conversion of Foreign Bill stamps into Service labels, which has been proposed by the Superintendent of Stamps at Madras for the reason that the conversion involves some little risk, great additional trouble in the preparation of accounts, which (sic) (as the stamps) must be kept in strips instead of sheets, and after all only gives the officers using them an unsightly and inconvenient label.

10. It may be a question whether a single case of 2,000 sheets of one anna labels half Service and half plain should not be indented for, and its dispatch by the Overland route requested.

11. Inviting your particular consideration of the several points I have laid before you.

SERVICE STAMPS.

Statement showing the number of sheets in store, and the sale of one month, including an average of the supply sent to Madras and Bombay:—

Value.	Number of sheets in store.	Number of sheets sold in one month, including an average of the supply sent to Madras and Bombay.			Estimated number of months that the supply in hand will last.
Half anna . . .	1,329	...	308	...	4
One anna . . .	624	...	429	...	2
Two annas . . .	21,482	...	585	...	36
Four annas . . .	3,689	...	321	...	12
Eight annas . . .	9,041	...	104	...	87

No. 101.

Letter, No. 3089, from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 23rd January, 1867.

I have the honour to acknowledge the receipt of your letter, No. 90, dated the 14th instant, with its enclosures, and to reply seriatim.

2. The term "Official Postage" is synonymous with "Service Postage." No distinction was intended to be made.

3. The supply indented for by me is required for the current ensuing official year, and the balance of the indent is expected in February next. I enclose an extract from the bi-monthly return received from England. My request was confined to the supply of Service stamps for 1868-9.

4. It is probable that a portion of the indent may arrive in the beginning of the next year.

5. If the stock of half anna postage labels is ample, they may be converted into half anna Service labels.

6. Adverting to the tenth paragraph of your letter, I beg to state that it is not desirable to indent a single case of 2500 (?2000) sheets of one anna labels half Service and half plain. The other paragraphs of yours do not call for any remarks.

No. 102.

Letter, No. 3127, from the Director-General of the Post Office of India to the Secretary to the Government of India, dated the 24th January, 1867.

In reply to your letter, No. 584, dated the 18th January, 1867, I beg to report that there is now a sufficient supply on hand of Service postage labels, and further indent has been submitted with my letter, No. 58, dated 3rd May. Under the orders of Government unpaid official letters are not charged with double postage, and in the event of a local and temporary deficiency of Service stamps at any place, ordinary stamps could be used, the word "Service" being written across the sheet by the Treasury officer issuing them.

No. 103.

Letter, No. 3344, from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 8th February, 1867.

I have the honour to acknowledge the receipt of your letter, No. 308, dated the 2nd instant, and in reply to inform you that the Superintendents of Stamps at Bombay may be supplied with 300 sheets of half anna and 100 sheets of one anna Service postage labels.

It appears from a note made by the Director-General of Stores for India in his bi-monthly return dated 31st August, 1866, that the balance of Service stamps would be despatched in December, 1866. This supply is expected in the beginning of March next, when you will have ample quantity of Service stamps in store.

I return you the indent received with your letter under reply.

P.S.—If the present supply runs short some sheets of ordinary stamps may be converted into Service stamps.

No. 104.

Letter, No. 3513, from the Director-General of the Post Office of India to the Superintendent of Stamps, Madras, dated the 21st February, 1867.

I beg to acknowledge the receipt of your letter, No. 306, dated the 30th ultimo, and in reply to inform you that your indent for one anna Service postage stamps was not sent to the Superintendent of Stamps at Calcutta, as his stock did not admit of the supply of that description of stamps. You may convert half anna postage labels into Service stamps and issue them to the Treasury officers who have indented for one anna Service stamps.

No. 105.

Letter, No. 56, from the Superintendent of Stamps, Bombay, to the Superintendent of Stamps, Calcutta, dated the 10th January, 1872.

If you have Service stamps of the value of eight pies each label, I shall be obliged by your sending me a small quantity, say 500 sheets.

2. If you can spare Service stamps of half anna, be good enough to send me a further supply, as I am unable to meet requisitions for these stamps, my stock being so low, and I do not expect any from England for two or three months.

No. 106.

Letter, No. 134, from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 15th January, 1872.

I have the honour to report that my stock of half anna and one anna Service postage labels has run very low, and there is great demand for them. I have therefore to request the favour of your authorizing me to convert not exceeding 5000

sheets of each of half anna and one anna ordinary postage stamps into Service stamps.

2. I enclose a statement showing the stock of half anna and one anna postage stamps in hand, those due on former indents, and the issues during 1871, as also the stock of half anna and one anna Service postage stamps on this date.

3. I take this opportunity to submit herewith copy of a letter, No. 56, dated 10th instant, from the Superintendent of Stamps, Bombay, requesting me to send him a further supply of half anna Service postage stamps if I can spare them, and to enquire whether I am to comply with his request, or whether you have directed that officer to convert the ordinary postage stamps as suggested in letter No. 5377 from this office, dated the 20th ultimo.

No. 107.

Letter, No. 4239, from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 22nd January, 1872.

I have the honour to acknowledge the receipt of your letter, No. 134, dated 15th January, and in reply to convey my sanction to the conversion from ordinary into Service stamps of 5000 sheets of half anna and 5000 sheets of one anna labels.

2. I further beg that you will kindly comply with the request made by the Superintendent of Stamps in Bombay in respect to the supply of eight pies and of half anna Service labels. It is, in my opinion, advisable that the work of converting ordinary postage labels into Service labels should be confined to one place, and this work can probably be more conveniently executed in Calcutta than elsewhere.

CORRESPONDENCE RELATING TO THE "SHORT" PROVISIONAL
TWO ANNAS OFFICIAL STAMPS.

No. 108.

Letter, No. 2130, from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 9th August, 1866.

In reply to your telegram of yesterday's date, I have the honour to inform you that the six annas stamps being in great favour with the public and not particularly adapted for Service stamps, I have, with the sanction of the Board of Revenue, converted two rupees Foreign Bill stamps, of which I have an almost inexhaustible supply, into two annas Service labels.

2. These will meet the demands for Service stamps of all values not below two annas.

3. The demand for one annas can only be met by issuing one anna envelopes with the words "H. M. Service only" printed across the stamp.

4. Of these there is a twenty years' supply and the paper is deteriorating. It seems, therefore, very desirable that they should be so used.

The only difficulty will be in counting the envelopes on receiving them from the press. This I cannot undertake without extra establishment, which must be of

course proportionate to the number of stamps issued. I have ascertained by actual experience that a man on 12 Rs. a month can count six reams a day.

6. The Stationery Office may then be debited with the cost of the paper of the envelopes.

7. If this be done I can now spare enough half anna postage labels, say 5000 sheets, for conversion into Service labels of the same value.

8. I should not propose the conversion were it not apparent from the last bi-monthly advice that the contract for Service stamps bore date three months after that for ordinary labels; and as the latter have not yet arrived, we cannot expect the former for at least four months.

No. 109.

Extract, paragraph 1 of a letter, No. 1387, from the Director-General of the Post Office of India to the Superintendent of Stamps, dated the 16th August, 1866.

I have the honour to acknowledge the receipt of your letter, No. 2130, dated 9th August, respecting the conversion of Foreign Bill stamps into Service postage labels. I should hope that the first indent of Service stamps from England would arrive by the next mail steamer; in the-mean time there is no objection to the measure you have adopted in order to utilize the large supply on hand of two rupees Foreign Bill stamps.

CORRESPONDENCE RELATING TO THE "LONG" PROVISIONAL TWO, FOUR, AND EIGHT ANNAS OFFICIAL STAMPS, AND PROVISIONAL HALF ANNA OFFICIAL STAMP.

No. 110.

Letter from the Superintendent of Stamps, Madras, to the Director-General of the Post Office of India, dated the 17th July, 1866.

I have the honour, with reference to the recent introduction of the system of payment of Service letters as prescribed by the Governor-General's Notification, dated 5th May, 1866, and to the correspondence between the Government of India, yourself, and the Board of Revenue relative to the short supply of postage stamps of two and four annas value, to submit for your consideration the advisability of moving

2 annas.	Rs. 1.	the Government of India to utilize the large stock of Foreign Bill
4 "	Rs. 2.	adhesive stamps of the values noted in the margin, by appropriating
8 "	Rs. 4.	them for the collection of the Service postage revenue.
	Rs. 8.	

The provisions of the Stamp Act, Section XI, require that the stamp affixed to a Foreign Bill, whether sole or one of a set, shall be of the value required for a sole bill; consequently the stamps of the values above mentioned are never used except occasionally two or three together to make up the value of a sole Bill stamp, and the stock, as thus used now in my charge, is sufficient for about sixty years.

No. 111.

Telegram from the Director-General of the Post Office to the Superintendent of Stamps, Madras, dated the 3rd August, 1866.

Letter of 17th July received. If the Revenue Board do not object, have the words "Service Postage" printed on the face of the Foreign Bill stamps which you can spare, and distribute them for use as Service postage labels.

No. 112.

Letter from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office, dated the 22nd August, 1866.

I have the honour to inform you that the new Bill stamps at Madras are urgently required for Calcutta.

2. The annual indent of postage stamps has arrived via the Cape, and I have now such an ample supply of postage labels that I can convert into Service labels any number that may be required until the receipt of the Service labels immediately expected from England.

3. As the conversion of the Foreign Bill stamps at Madras is now unnecessary and involves loss to Government and trouble to all concerned, and as I am unable to spare them, I have thought it best to send by to-day's steamer a supply of Service stamps to Madras, informing the Superintendent by telegram that I have done so, and requesting him to save the Foreign Bill stamps.

No. 113.

Telegram from the Superintendent of Stamps, Calcutta, to the Superintendent of Stamps, Madras, dated the 22nd August, 1866.

I am sending you plenty of Service stamps. Meanwhile please enface postage stamps with the word "Service" and save the new Bill stamps, which I require.

No. 114.

Letter from the Superintendent of Stamps, Madras, to the Director-General of the Post Office, dated the 2nd October, 1866.

I have the honour, with reference to your telegram dated 4th August, 1866, to report that immediately on receipt thereof I obtained the sanction of the Board of Revenue, and proceeded to make arrangements for utilizing as Service postage labels the adhesive stamps described in the margin, which were lying useless in my stores.

½ anna, Receipt stamps.	
2 annas, Foreign Bill stamps.	
4 " " "	
8 " " "	

2. On the 7th ultimo I received a letter, dated 22nd August, 1866, from the Superintendent of Stamps, Calcutta, begging me to desist from converting Foreign Bill stamps into Service postage labels, as he was in need of them for their proper use, and could supply me Service postage labels.

3. At the time of the receipt of his letter the conversion of two annas, four annas, and eight annas stamps had only amounted as noted in the margin, and I have immediately stopped the work; and as my previous stock, though reduced very low, had not been exhausted when the promised supply came, they have not been made use of, and I request your instructions regarding them.

4. My stock of half anna Service postage labels was entirely exhausted long prior to receipt of the communication of the Superintendent of Stamps in Calcutta, and I have only to-day received a fresh supply. In the interim I have supplied districts with the converted half anna Receipt labels, and I beg your instructions whether my stock of half anna receipt labels, which are of no other use, may not continue to be appropriated for Service postage labels until entirely exhausted prior to the introduction of the new half anna labels.

No. 115.

Letter from the Director-General of the Post Office of India to the Superintendent of Stamps, Madras, dated the 15th October, 1866.

In reply to your letter of 2nd instant, I request that you will issue the small supply of two, four, and eight annas Foreign Bill stamps, which have been converted into Service postage labels.

With respect to the half anna Bill stamps, if not required by you or the Superintendent at Calcutta, they had certainly better be made use of and converted into Service postage labels.

No. 116.

Letter from the Director-General of the Post Office to the Superintendent of Stamps, Madras, dated the 20th August, 1869.

I have the honour to forward to you the accompanying cover stamped with half anna Receipt stamps marked with the words "Service Postage," and to enquire whether there is any considerable stock of them or of other descriptions of Bill or Receipt stamps similarly converted still in store. I think it would be well to call them in, as the use of different kinds of stamps causes confusion to postal officials.

No. 117.

Extract from a letter from the Superintendent of Stamps, Madras, to the Director-General of the Post Office, dated the 1st September, 1869.

There is no stock . . . in store in this office. A circular will be issued to District Treasuries recalling any stamps of these descriptions that may be in store there, and they will be destroyed on receipt.

No. 118.

No. 201 of 1866-67, dated the 15th October, 1866.

Abstract Account of Service Postage Stamps received and distributed by the Superintendent of Stamps, Madras, during the month of September, 1866.

	½ anna labels.	2 annas labels.	4 annas labels.	8 annas labels.
Received from General Stamp Department, Adhesive Receipt and Foreign Bill Stamps converted into Service Postage Stamps	92,881	4000	18,000	2000

No. 119.

No. 240 of 1866-67, dated the 15th November, 1866.

Abstract Account of Receipts, Issues, and Stock of Service Postage Stamps at the Office of the Superintendent of Stamps, Madras, for the month of October, 1866.

	½ anna labels.
Received from the General Stamp Department, Adhesive Receipt Stamps converted into Service Postage Stamps	48,000

No. 120.

Letter, No. 1844, from the Superintendent of Stamps, Bombay, to the Director-General of the Post Office of India, dated Bombay, the 3rd August, 1874.

Referring to your letter, No. 2408, dated 17th ultimo, I have the honour to inform you that 196 sheets of Service postage stamps of the value of six annas eight pies each label, being the total stock in store of this office, have been destroyed by burning in the presence of my assistant, Mr. Colebrook.

No. 121.

Letter from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 17th July, 1884.

In your No. 2130 of the 9th August, 1866, you reported that you had a very large supply of two rupees Foreign Bill Stamps, and had, with the sanction of the Board of Revenue, converted them into "Service" labels of two annas each.

2. I shall feel obliged if you will let me know in what coloured ink the words "SERVICE," "TWO ANNAS" were overprinted, and send me as many specimens of these overprinted stamps as you may be able to collect. Some may probably be found in the file of correspondence regarding the issue of the stamp, and there may be others at the Treasuries to which they were supplied in 1866.

No. 122.

Letter from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 29th July, 1884.

With reference to your letter, No. 4666, dated 17th current, I have the honour to state that I have but one original specimen of the Foreign Bill two rupees stamp converted into two annas "service" postage stamp, and having recently called for all obsolete stamps from the several Treasuries, it does not appear probable that any more specimens of these stamps exist. I have, therefore, had a sheet of the Foreign Bill stamps printed to resemble the original issue, which I herewith send and request the favour of an acknowledgment. The top and bottom of the stamps were cut off, like the one that has been detached from the sheet and affixed below.

No. 123.

Letter from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 6th August, 1884.

I have the honour to acknowledge receipt of the eighty Foreign Bill stamps of two rupees overprinted with the words "SERVICE," "TWO ANNAS" forwarded with your letter, No. 1671, of 29th July, 1884. Colonel Mainwaring in his list of stamps shows these provisional stamps as overprinted both in green and black, and they were, I believe, so issued, as I find both green and black ones given in all the stamp albums. Will you please, therefore, send me eighty more overprinted "SERVICE," "TWO ANNAS," in green.

No. 124.

Letter from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 18th August, 1884.

With reference to your letter, No. 5405, dated 5th instant, I have the honour to forward herewith one sheet containing eighty Foreign Bill stamps of two rupees value each, converted into specimen two anna Service postage stamps by overprinting the words "SERVICE," "TWO ANNAS" in green ink, and to request an acknowledgment.

No. 125.

Letter from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 27th February, 1885.

Referring to your demi-official letter of the 26th instant, I regret to say that I have no specimens of the stamps you require. If you can send me specimens of the stamps numbered 21, 22, and 23 in the descriptive list, I can reprint them. But it is not possible for me to reprint the stamp number 20, as the stock of the old half anna Receipt stamp was used up long ago, and the stamps were not reprinted here for "Service" postage. They must have been prepared either in Bombay or Madras, and I would suggest your applying to the Superintendent of Stamps of those Presidencies for specimens.

No. 126.

Letter, No. 14,303, from the Director-General of the Post Office of India to the Superintendent of Stamps, Calcutta, dated the 9th March, 1885.

In forwarding herewith a specimen of each of the provisional stamps numbered 21, 22, and 23 in the descriptive list of Indian postage stamps, I have the honour to request that you will be good enough to print off 200 specimens of each for record in my office.

2. Please return the specimen stamps now sent you.

No. 127.

Letter, No. 848, from the Superintendent of Stamps, Calcutta, to the Director-General of the Post Office of India, dated the 24th April, 1885.

Referring to your letter, No. 14,303, dated 9th ultimo, I have the honour to forward herewith two hundred each of the provisional Service postage labels, numbered 21, 22, and 23 in the descriptive list of postage stamps, and to request the favour of an acknowledgment.

2. The specimen stamps received with your letter are herewith returned.

No. 128.

Letter from the Director-General of the Post Office of India to the Superintendent of Stamps, Madras, dated the 9th March, 1885.

In reference to your No. 262 of 1st September, 1869, I have the honour to enquire whether you have in stock any half anna Bill or Receipt stamps similar to those converted by you into "Service" stamps in August and September, 1866. If so, I beg that you will be good enough now to overprint two hundred in the same way, and forward them to this office to be retained as specimens.

2. I enclose herewith as a specimen one of the old overprinted stamps; the same type should be used in overprinting the two hundred now asked for.

No. 129.

Letter from the Superintendent of Stamps, Madras, to the Assistant Director-General of the Post Office of India, dated the 25th March, 1885.

With reference to your letter, No. 14,302 of the 9th instant, I have the honour to forward herewith two hundred half-anna Receipt Stamps overprinted with the words "SERVICE POSTAGE" as per accompanying invoice, which you will be good enough to return duly receipted. The specimen stamp is herewith returned.

APPENDIX D.

NOTICES CONNECTED WITH "SERVICE" POSTAGE STAMPS PUBLISHED IN VARIOUS GOVERNMENT GAZETTES.

No. 130.

"The Bombay Government Gazette," dated the 5th July, 1866,

Contains a long notice stating stamps surcharged "Service" are to be used by certain Public Departments on and after August 1st, 1866.

No. 131.

Supplement to "The Gazette of India," dated the 7th February, 1874.

Annual Post Office Report for the year 1872-3, dated the 23rd December, 1872-3.

"FORGED POSTAGE STAMPS."

In the early part of the year some anxiety was experienced, owing to the detection of counterfeit postage stamps of the value of eight annas and four annas in circulation in Calcutta. The imitations were, however, very clumsy and easy of detection. It was found that the fraud originated, not through any idea of defrauding the postal revenue, but in an enlarged demand for spurious Court Fee stamps. Sanction was unfortunately given a few years ago to the conversion of Service Postage labels into Court Fee stamps; the defacement to which these labels were thus subjected, in the erasure of the word "Service," the substitution of the words "Court Fee," and ultimately the punching of the stamp in Court, rendered fraud almost impossible of detection. But genuine Service stamps could not be stolen from Government offices in sufficient quantities, and ordinary postage stamps were thereupon forged for the special purpose of conversion, first, into Service stamps and then into Court Fee stamps. An endeavour to pass off the original unconverted imitations as ordinary postage stamps was immediately detected by the Calcutta Post Office; the Police were communicated with, the gang discovered, their apparatus seized, and their leaders prosecuted and sentenced to heavy terms of imprisonment.

PART II.

TELEGRAPH STAMPS.

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INTRODUCTION TO PART II.

SCIENTIFIC study of the telegraph issues dates only from the last ten years—the Supplement to the work of the Royal Philatelic Society, London, on the Stamps of India and Ceylon, published in 1896, being the first account of these stamps to be backed by official information and original research. But this only dealt with the De La Rue issues. *The Philatelic Journal of India* for 1900 contained a series of articles giving a full historical account of the stamps that had been issued down to the year 1882, and the Philatelic Society of India's publication on the Adhesive Fiscal and Telegraph Stamps of British India, dated 1905, gave a brief summary of the whole subject.

In the present work the London Society's investigations at Somerset House have been revised, and the articles in *The Philatelic Journal of India* have been reproduced and continued on the same scale up to date, while a general endeavour has been made to amalgamate the official information rendered available by the courtesy of the Indian Government and of Mr. H. F. Bartlett, the Controller of Stamps at Somerset House, with the latest researches by collectors among the stamps themselves.

C. S. F. CROFTON.

June, 1907.

TELEGRAPH STAMPS.

SECTION I.

THE ELECTRIC TELEGRAPH ISSUE.

THE Electric Telegraph in India was instituted and developed in the early fifties by the personal exertions of the Governor-General, the Marquis of Dalhousie. At the same time, the credit for successfully surmounting the technical difficulties in adapting the system to tropical and in some places uncivilized conditions is due to Dr. O'Shaughnessy, the first Director-General of Telegraphs in India. Most of the larger cities were connected by wire in time to be of the utmost service during the Mutiny.

In these early days, payment for messages handed in at a Telegraph Office was always made in cash at the rate of one rupee for a message of sixteen words or less, per distance of four hundred miles, and the same for each additional sixteen words, with an intermediate class at one and a half rates for messages from seventeen to twenty-four words in length. All messages might be repeated for half the original cost, and fees were levied for portorage beyond five miles.

Some difficulty, however, arose regarding the payment for messages sent by post from places off the line to the nearest telegraph office for transmission. Experiments were made in turn, but without satisfactory results, by prescribing as the means for making these payments, the use of postage stamps, specially prepared stamped forms, and the ordinary fiscal stamped papers respectively. It was in the course of the correspondence dealing with these experiments that the idea of adhesive stamps arose. Its growth is traced in Appendix A, A to H.

It will be seen that the stamps were ordered in London towards the end of 1856, and were received in Calcutta in June, 1858; they were directed to be distributed to the various offices in India on the 25th November, 1859, and the records in Bombay show that they were first received there on the 12th January, 1860. As the journey to Bombay in those days would not have taken more than a week, it is not likely that the stamps were issued anywhere in India before 1860.



These stamps are, of course, the well known "Electric Telegraph" issue, consisting of the three values—4 annas, 1 rupee, and 4 rupees. All are practically of the same design shown in Illustration 201, but the one rupee value differs slightly from the others by the thin outer line of the design being omitted. The dies were engraved on steel by M. Joubert de la Ferte on behalf of Messrs. De La Rue & Co., and a die proof of the four rupees value is known in black on white card. The stamps are surface printed in red-lilac on thick white enamelled paper without watermark, perforated 14. They are of the ordinary De La Rue three-unit size, measuring 60 × 24 mm., and the plates consisted of twenty rows of four. The general style of these stamps is similar to the British Admiralty, Foreign Bill, and Chancery Fee Fund stamps which were made about the same time, and the colour is the same as that of one of the many shades of the two last-named classes. The plates, which are numbered in the corners 1, 2, 3 respectively for the three different values, were registered at Somerset House on the 17th September, 1857, and the first and only printing consisted of 45,040 of the four annas; 51,120 of the one rupee; and 10,240 of the four rupees.

As these stamps were affixed to the message forms which were retained in the telegraph offices where they were punched, and eventually officially destroyed, they seldom came into the hands of the public in either unused or used condition, and are accordingly very scarce. Moreover, owing to the restrictions placed upon their use, comparatively few were actually employed. After a life of about nine years, the stamps were withdrawn from issue on the 31st January, 1869, and the remainders were either destroyed, as in Calcutta and Madras, or they were surcharged for use as Court Fee stamps, as in Bombay.

The numbers actually issued in the Southern Presidencies are given below :—

A. *Madras.*

	4 a.	1 r.	4 rs.
Received from Calcutta	8,000	8,000	3,200
In the Canara treasury on the transfer of that district to Bombay, 18th December, 1861	244	221	70
Destroyed in Madras, 23rd March, 1869	4,474	3,674	2,988
Leaving balance issued	<u>3,282</u>	<u>4,105</u>	<u>142</u>

B. *Bombay.*

Received from Calcutta, 12th January, 1860	8,000	8,000	1,600
Received from Madras, 18th December, 1861	244	221	70
Surcharged Court Fees, 15th September, 1870	6,533	7,041	1,540
Returned too late for conversion and destroyed	119	3	68
Leaving balance issued	<u>1,592</u>	<u>1,117</u>	<u>62</u>

After the issues to Madras and Bombay there were left in Calcutta for the use of the three Lieutenant-Governorships of the Punjab, the North-West Provinces, and Bengal, 29,040 of the four annas; 35,120 of the one rupee; and 5,440 of the four rupees. What proportion of these was used and what proportion destroyed is unfortunately unknown, and figures that have been published regarding the stock-in-hand in Calcutta at different periods throw no light on the subject, since they pay no regard to the stocks in the up-country offices. If the rate of consumption

had been fairly uniform throughout India, the numbers issued would have been about twelve thousand each of the two lower values and about five hundred of the four rupees. Copies of the one rupee stamp are known bearing a black hand-stamped overprint reading "ON H.M.S.S. ONLY". This appears to be of the same nature as the local surcharges which preceded the official issue of service postage stamps.

The Electric Telegraph stamps have never been demonetized, and are presumably still valid for payment of telegraphic charges. A pair and a single of the left-hand halves of the four rupees value have been found used with stamps of the second issue on the receipt portions of messages sent by the Commissioner-in-Sind from the Jacobabad office on the 23rd December, 1871. These stamps, though used officially, bear no overprint.

SECTION II.

THE DOUBLE-HEADED ISSUE, ORIGINAL VALUES.

THE more important official correspondence which led up to the introduction of adhesive telegraph stamps for the payment of charges on all telegrams is reproduced in Appendix A, K to S. This was first suggested in August, 1865, by Colonel D. G. Robinson, R.E., Director-General of Telegraphs, in the course of a report made by him on a proposed revision of the tariff. In answer to a call by the Government of India for a special report on the subject, Colonel Robinson wrote on the 23rd February, 1866, describing the failure of the Electric Telegraph stamps due to the limitations placed upon their use, and recommending the issue of stamped message forms, to be replaced as soon as possible by adhesive stamps to be made by De La Rue of the same shape and design as the three values then current. He drew up an estimate of the number of adhesives required amounting to five millions of the values 4, 8 annas, 1, 4, 5, 10, 25, and 50 rupees.

The Government of India only accepted this scheme as far as the stamped papers and the three values of adhesives, of which the dies were in existence, were concerned. The former were ordered to be made in Calcutta, and an indent for the latter in which the four annas was to be brown, the one rupee blue, and the four rupees yellow, was sent to the Secretary of State in London.

Meanwhile, however, Colonel Robinson had gone on leave to England, where he succeeded in obtaining direct from the Secretary of State what practically amounts to a restitution of that part of his original proposal which had been rejected by the Government of India. The only important difference as regards the introduction of adhesives between Colonel Robinson's letters of the 23rd February and the 12th July, 1866, was the recommendation of a novel type of stamp design, consisting of two effigies placed one above the other, which was conceived in order to avoid the indignity involved in cutting a single effigy into two. As the old design was to be abandoned there was no longer any object in retaining the 4 rupee value, which was accordingly replaced by a more useful $2\frac{1}{2}$ rupee stamp. The remaining values of the original estimate were retained, as was also the proportionate number of all those above one rupee, but the total indented for was raised from five to a little over six millions. These stamps were manufactured by De La Rue and Co., and sheets of all the eight values were registered by the Controller of Stamps at Somerset House in December, 1866. The first consignment was divided into three parts, of which one was sent to Bombay by the overland mail in the beginning of March, 1867, and the other two were despatched to Madras and Calcutta respectively by the s.s. "Candia" in the same month. The boxes containing the Madras and Calcutta supplies arrived greatly damaged, and a considerable number of sheets had to be

destroyed. The total of the first consignment received in serviceable condition is given below :—

	<i>Bombay.</i>	<i>Madras.</i>	<i>Calcutta.</i>
4 annas	4,800	2,829	3,136
8 annas	12,007	2,163	11,047
1 rupee	6,018	1,826	3,098
2½ rupees	1,414	326	1,008
5 rupees	1,209	1,209	965
10 rupees	633	634	488
25 rupees	152	152	49
50 rupees	122	122	22

The above figures represent sheets of eighty stamps each of the four lower and forty stamps each of the four higher values ; hence the Bombay supply slightly exceeded two million stamps, and it is therefore evident that the consignment was divided into three equal parts for the three Presidencies, and the number of each value that was destroyed in Madras and Calcutta can be obtained by subtracting the second and third columns from the first.

It was not until the 1st February, 1869, or two years after their arrival in India, that these stamps were issued for use. This was partly due to the desire to postpone their introduction until Colonel Robinson's return from England and partly to regrettable official delays (Appendix A, R to S).

Once started, however, the issue had a long life of about twenty-one years, in the course of which the following plates were prepared :—

<i>Value.</i>	<i>Plate No.</i>	<i>Current No.</i>	<i>Date of Registration.</i>
4 annas	A 1	Nil	10.12.66
„	A 2	93	23.7.69
„	A 3	283	Not registered
„	A 4	312	30.3.82
8 annas	B 1	Nil	14.12.66
„	B 2	Nil	10.12.66
„	B 3	87	2.6.69
„	B 4	88	16.6.69
„	B 5	284	Not registered
„	B 6	311	30.3.82
1 rupee	C 1	Nil	14.12.66
„	C 2	89	16.6.69
„	C 3	212	9.8.76
„	C 4	243	23.10.78
„	C 5	285	Not registered
„	C 6	308	30.3.82
2½ rupees	D 1	Nil	14.12.66
„	D 2	245	23.10.78
„	D 3	346	21.12.82
5 rupees	E 1	Nil	18.12.66

<i>Value.</i>	<i>Plate No.</i>	<i>Current No.</i>	<i>Date of Registration.</i>
5 rupees . . .	E 2	280	Not registered
„ . . .	E 3	313	30.3.82
10 rupees . . .	F 1	Nil	10.12.66
„ . . .	F 2	230	15.4.78
„ . . .	F 3	279	Not registered
„ . . .	F 4	347	21.12.82
25 rupees . . .	G 1	Nil	14.12.66
„ . . .	G 2	218	4.7.77
„ . . .	G 3	348	21.12.82
50 rupees . . .	H 1	Nil	18.12.66
„ . . .	H 2	200	9.9.74
„ . . .	H 3	314	30.3.82

The plate numbers of the Telegraph stamps are just the converse of the plate numbers of the postage stamps. In the former the value is denoted by a letter in alphabetical order and the plate by a number. In the postage stamps each value has a number followed by a letter denoting the plate. The telegraph plates of 1866 had the plate number at each of the four corners of the sheet, but no current number. The plates from 1869 to 1879 had the plate number at the left top and right bottom corners and the current number at the remaining corners. All the plates down to 1879 bore in addition the marginal inscription "Government of India, Electric Telegraphs" which was repeated so as to surround the stamps entirely. The current numbers which are found on the plates from 1869 to 1879 belong to a combined series for postage, telegraph, and fiscal stamps which began with No. 42 at the commencement of 1863 and continued until the end of the Queen's reign.

The paper of the sheets registered in 1866 is slightly blued but not nearly so deep in colour as many used specimens of the four and eight anna values. On the other hand, the examination of a very large number of stamps used in Bombay early in 1869, which must therefore have been from that part of the first consignment which was *not* damaged by sea water, has failed to disclose a single copy of the higher values showing any trace of bluing whatever. Hence it is probable that the bluing which is occasionally met with is due to weathering, and does not constitute a philatelic variety. The four anna stamp is almost invariably found blued for the first few years, and the eight annas frequently exhibits the same peculiarity. This is fairly obviously due to the colour of the ink in the former value, and analogy with the "ivory heads" of the English red penny seems to show that reddish-brown ink contains an ingredient which produces a similar effect.

It will be noticed in the list of plates that both in December, 1866, and in June, 1869, two plates of the eight anna value were registered, though only one each of four annas and one rupee were required at the same time. This was no doubt owing to the very large numbers of the eight anna value that were ordered. In the first consignment the number was double of any other value. On the other hand, two new plates of the one rupee stamp were registered between 1869 and 1882, but none of the four or eight annas. This betokens a change in the relative consumption of the eight anna and one rupee stamps, which may be traced to an alteration in tariff.

At the time these stamps were first prepared the rates for distances for a group of twenty words, to which were to be added half rates for every half group additional, were:—

	R.	a.		R.	a.
For 100 miles . .	0	8	...	For 800 miles . .	2 0
„ 200 „ . .	1	0	..	„ 1200 „ . .	3 0
„ 400 „ . .	1	8	...	„ 1600 „ . .	4 0
				„ 2000 „ . .	5 0

A booking fee of eight annas was also levied on each message.

But on joining the International Telegraphic Union in 1868, the Government of India issued a notification which was to come into force on the 1st October of that year, prescribing a revised tariff of one rupee, irrespective of distance, for each group of ten words or less when written in English, and double this rate for messages written in cypher or a foreign language. At the same time the booking fee was abolished. This tariff remained in force until 1882, so that for thirteen years after their issue the four and eight anna values could not be used for inland telegrams except in pairs or strips, and it was not until half way through this period that the introduction of the word tariff rendered them of any use for foreign telegrams, though they had probably come in handy for a short time before the Rs. 14¼ and Rs. 28½ stamps for foreign telegrams were ready for issue. The surplus stocks of the two low values were reduced in Bombay by the conversion of 500 sheets of each into Court Fee stamps on 5th January, 1872. They were further reduced in 1876 by being used up on one rupee telegrams during a shortage of the one rupee stamp, but in 1877 they still exceeded the standard of three and a half years consumption, and the printing of these values was suspended for some time. Meanwhile the rapid expansion of the telegraph, involving correspondingly large indents of the one rupee stamp, led to the provision of new plates for this value in 1876 and 1878. (Appendix A, W).

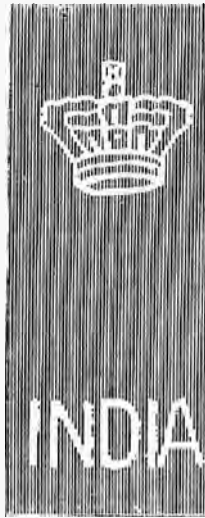
In the year 1881-2 the following innovations in tariff took place:—

- (a) Local telegrams at four annas per group of six words.
- (b) A charge of two annas for each word in excess of the minimum group of six words.
- (c) Deferred telegrams to be delivered the next morning at half the ordinary rates.

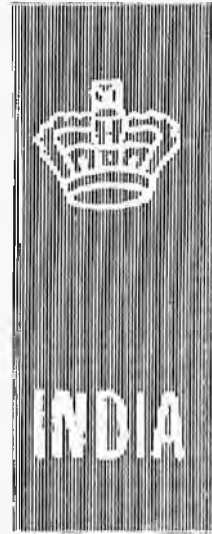
One of the results of these new rates was to restore the consumption of four and eight anna stamps to something approaching the proportions that had originally been provided for.

From 1866 to 1882 the cost price of the stamps had been 4s. 6d. per thousand. In the latter year a new system of manufacture was introduced enabling the price to be lowered considerably. Among the conditions necessary to bring about the reduction was that the plates should all be of the same size, so that the printing and perforating could be done by the same machinery. Hitherto, Indian stamps, three units in size, had been supplied in no less than four varieties of sheets. Some of the special adhesives had been in small sheets of sixteen, the telegraphs of five rupees and over in sheets of forty, the High Court and Small Cause Court stamps in sheets of sixty-four in four panes, and the lower values telegraph in sheets of one pane of

eighty. All of these four forms were rejected for the new standard plates in favour of a plate of two panes side by side, each containing four rows of ten stamps. Consequently new plates of all the eight values of telegraph stamps under discussion had to be prepared. Another characteristic of the system inaugurated in 1882 is that all marginal inscriptions, including plate and current numbers, were omitted. Most of the registration sheets, however, have these numbers written in the margin. It will be observed that none of the old papers in use would fit the new plates, and this accounts for the fact that the paper of the sheets registered in 1882 and all subsequent printings differs somewhat from that used for the earlier plates. From 1866 to 1882 the paper is a thinnish wove watermarked with a large Crown in the upper part of the stamp and the word "INDIA" in capital letters below. The new paper is rather stouter in texture, with a modified form of watermark, in which the Crown has only one instead of two bands round the base and the upper corners are more rounded. The lettering of the word "INDIA" is thicker in the later variety, though the letters themselves are narrower. The sheets from the new plates were perforated as before by a vertical comb-machine gauging 14.



W. 1



W. 2

There is one more point in the history of the plates to be referred to, namely the five unregistered plates which immediately preceded the above standardization. The clue to these is given in a note written on the margin of the sheet of five rupee stamps registered in 1882. It records the fact that the first forty stamps of the sheet, i.e. the left-hand pane, formed Plate 2, No. 280, and the second forty stamps, or right-hand pane, was Plate 3, No. 313. Referring to the list of plates given on page 213, it will be seen that No. 280 corresponds to about June, 1880. As this date is midway between the date of registration of Plates 4 and 6 of the one rupee stamp, it will do very well for the missing Plate 5 of that value. In the absence of any reasons to the contrary, it may be supposed that the five missing plates were prepared at about the same time and that their absence is due to the same cause. Between Nos. 243 and 308 (Plates 4 and 6 of the one rupee) there are five gaps, all lying close to the unregistered plate of the five rupees stamp, and there are no known plates of any postage or fiscal stamps to fill them. It is accordingly suggested that

four of these gaps, namely Nos. 279, 283, 284, 285, relate to Plates 3 of the ten rupees and four annas and Plates 5 of the eight annas and one rupee respectively, and that all these were made about the middle of 1880.

Let us see what happened to the plates of English stamps about this time, and whether they can throw any light on the subject. Plate No. 140 of the one penny Inland Revenue, consisting of one pane of 240 stamps, was registered on the 28th May, 1880; but before any stamps were issued from this plate it was cut up and standardized into two panes of 120 each and registered afresh in the following year. Similarly, Plate 18 of the sixpence postage, Plate 21 of the three pence postage, and Plate 12 of the shilling telegraph, all of which were registered on the 15th July, 1880, were cut up and standardized before being printed from, and were registered again in 1881 and 1882. These were the last English plates to be prepared in a non-standard form. Hence the position assigned to the missing Indian telegraph plates coincides exactly with the abolition of the old forms, and as there is a definite statement in the case of one of these plates (the five rupees) that it was withheld from registration, and therefore from use, until it was standardized, there remains but little room for doubt that the others were also withheld. Plates which were cut up and altered, without requiring the addition of new electros, continued to bear their old numbers; hence the four annas, eight annas, and one rupee that were registered in March, 1882, are not the missing plates under a new guise. Moreover, from the date of standardization plates have been faced with steel instead of with silver, thus rendering them more durable; so that the provision of new plates for these three values just at the time the altered plates would be ready for use, coupled with the absence of registration sheets, makes it appear improbable that the missing plates of any except the five and ten rupee values were ever put to use.

We have now traced the history of the printings of the eight values prepared in 1866, and are in a position to describe the stamps themselves and the minor modifications they passed through during their quarter-century's existence. In the illustrations given in Plates XXI and XXII the unfinished stamps are taken from an interesting series of proofs in the possession of the family of the late Colonel D. G. Robinson, R.E., who originated the issue.

The Four Annas Stamp.

No. 202 is an early state of the die showing that the effigies and framework of the design were the first parts to be engraved.

No. 203 shows that the inscriptions were next inserted and the ornamental interstices left till last.

No. 204 shows a number of different experiments regarding the form of a small leaf in the triangular interstices.

No. 205 has all these experiments removed to make way for the form that was selected.

No 206 shows the stamp as issued with the adopted design for the triangular ornaments filled in. This design continued in use without any appreciable change during the whole life of the stamp.

The stamp was first issued in sky-blue, and all printings from the two earlier plates are very much the same shade. The stamps surcharged for use in Ceylon in 1880 are in practically the same colour as the registration sheet of 1866. The majority of specimens used in the first six years are on strongly blued paper, but as the use of this value was so limited there is not likely to be much connexion between the date of usage and the date of printing. After 1875 the paper is usually white. There was a marked change of colour to deep bright ultramarine in the printing from the standard plate of 1882, and in the last printings of all, the colour changed again to a dark greenish blue.

The Eight Annas Stamp.

- No. 207. The first state of the die of this value is practically the same as the four annas No. 202.
- No. 208 shows the stamp very much as it was issued, except that the triangular ornaments at the four corners of the effigies were afterwards reduced in size.
- No. 209 shows the lower inscription in thicker lettering.
- No. 210. The triangular ornaments are reduced, and the lower A is still thicker.
- No. 211 represents the final state of the die with the effigies retouched and the expression improved. This die also lasted until the end of the issue without further perceptible alteration.

The colour of the eight anna stamp as first issued was a dull slightly reddish brown, which gradually became brighter up to 1882. In about 1879 there was a temporary change of shade to a lighter warmer brown. The printings from 1882 onwards are deeper in shade with less red in it, approaching a black-brown towards the end of the issue. Copies are found on distinctly blue paper, but not so late as the four annas. A small part of the 500 sheets overprinted Court Fees in January, 1872, was on this very blue paper. The number of sheets surcharged for use in Ceylon in 1880 was 500. One sheet of this value (without surcharge) was issued in Colombo at the end of October, 1878, from which a strip of three dated 30th October and two singles dated 4th November, 1878, and 5th November, 1878, are known to have been preserved. The first and second of these may be seen in the British Museum collection, the former under India and the latter under Ceylon; the remaining known specimen is shown below.



The One Rupee Stamp.

No. 212 shows the usual first state of the die consisting of the effigies and outlines of the design.

No. 213 has the lettering of the inscriptions added.

No. 214. The rows of crosses in the labels have been filled in.

No. 215 shows the effigies improved and the zigzag ornamentation inserted in the interstices. The plate registered in 1866, from which the first printing of issued stamps was made, was prepared from this state of the die.

No 216 shows a further alteration in the die in which white lines have been drawn through the broad coloured lines of the interstices, and the coloured parts of the zigzag ornamentation have been lightened in a similar manner. The second and later plates are in this design.

As the second plate was registered within six months of the stamps first being issued, it is probable that the consignment of 1867, numbering about 11,000 sheets, comprised the whole of the issue in the earlier design. The colour of these stamps varies from very pale to dark slate-grey. A sheet was issued imperforate in Bombay on the 7th May, 1869, from which three pairs and a number of single copies are known. These were unearthed by a local native stamp dealer about five years ago.



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The earliest dated stamps we happen to have of this value were used on the 4th February, 1869—that is to say, within three days of issue. The paper is perfectly white, and in fact no satisfactory copy of this type is known on *bleuté*. This effectually disposes of the idea that the first printings of these issues are identifiable by the colour of the paper. Early copies of all the higher values, as used in Bombay, are also on white paper.

The stamps in the second design first appeared in pale slate-grey. The colour grew darker and bluer until 1882 when the bluish tinge disappeared, giving place to a shade that more nearly resembles drab. There was no alteration in the die for the plate registered in the latter year, the difference in appearance of the registration sheet being due partly to the change of shade and partly to the constitution of the ink which has slightly blurred the design. Copies of this value are known doubly printed and obliterated Kutra, 14th March, 1879. These, as the date would imply, are blue-grey with the earlier watermark. The double print is not very conspicuous, as the second impression is rather faint and only about half a millimetre from the first. One rupee stamps could not be spared in 1872 for Court Fee purposes, but the number (35,000) surcharged "CEYLON" in 1880 is large enough to be worth mentioning.

The Two and a Half Rupees Stamp.

- No. 217 shows the first state of the die with only the effigies and framework of the design.
- No. 218. The inscriptions have been added.
- No. 219. The interstitial ornaments have been filled in, and the ornament in the label to the right of the upper effigy is completed.
- No. 220 shows the stamp as issued in 1869 from the plate registered in 1866.
- No. 221 shows a retouch that was made for the second plate registered in 1878. The retouched design can be immediately recognised by the lightening of the background of the effigies. The profiles are more distinctly outlined by lines of colour, and all parts of the effigies show signs of modifications which are difficult to describe. The design of the third plate is the same as that of the second.

This value presents a more varied range of shades than any of the series, and it is one of those of which the first printing can be recognised with tolerable certainty. The *colour* is always more or less orange, so that the terms used in the following description are to be taken to relate only to the *shade*. The first printing was in a pale yellow shade in which the design shows up so badly that the stamps were not infrequently affixed the wrong way up with the lower portions on the receipt. This irregularity is practically unknown in other values. All the other printings in the earlier state of the die are distinctly orange, the depth of colouring gradually increasing. The stamps from the second plate are in two shades, orange and salmon, of which the former is known with inverted watermark. The third plate was printed in yellow, red, and brown shades, as well as in many intermediate modulations.

The Five Rupees Stamp.

- No. 222 shows the effigies and framework of the design. The set of die proofs of this value is not so complete as some of the others, as it does not include the stage in which the inscriptions are inserted before the ornamentation.
- No. 223 shows what is practically the completed design.
- No. 224 only differs from No. 223 in improvements to the effigies. This state of the die was used for all the plates printed from.

The colour of the stamp is a reddish orange-brown, varying in degree rather than in kind. Pale and dull to commence with, it grew gradually deeper and brighter without any sudden changes. The introduction of the new paper in 1882 was accompanied by a slight yellowing in the shade.

The Ten Rupees Stamp.

- No. 225. This is really the second stage of the die in which the inscriptions as well as the effigies and framework have been completed.
- No. 226 shows the insertion of the ornamental portions of the design, with the exception of the small circles at the corners and in the middle of the stamp.
- No. 227 has these circles filled in.
- No. 228 shows the die as used for the first plate in 1866. The effigies have been improved since the preceding state.

No. 229 shows the die as retouched for the second plate in 1878 and used without further alteration for the fourth plate in 1882. The heads have been altered in much the same way as the 2½ rupees stamp by a general lightening of the background and clearer definition of the profiles by lines of colour, but perhaps the easiest way of recognising the retouch is the thickening of the letters of the inscription.

The stamps were issued in 1869 in dull bluish green, later printings from the first plate being in a darker shade with less blue in it. A used copy of this as well as of the fifty rupees value is known apparently imperforate, but it might be advisable to suspend judgment on these until pairs are forthcoming. The stamps from the second plate are fairly constant in shade. They appear to be lighter than those in the first design, owing to the clearing of the background. The printings from the last plate are usually in a slightly yellower shade of green.

The Twenty-five Rupees Stamp.

No. 230 shows the effigies and framework only.

No. 231 has the ornamentation filled in.

No. 232 shows a retouching of the effigies, including improvements in the expression.

No. 233 has the stops after the figures 25 in the top and bottom labels removed. This state of the die was used for the first plate in 1866.

No. 234 shows the design as used for the second and third plates. Ornaments have been added in the curved labels after the words "RUPEES" and "DEPARTMENT". The labels themselves are narrower, and the letters are therefore more squat in form, and they occupy slightly different positions in respect to the framework of the design from what they did in the first plate. These changes could hardly have been effected merely by working on the old die, except by total erasure of a considerable portion of the design, and it therefore appears probable that an entirely new die was prepared.

In this value the shades of colour are well defined. They may be sorted into seven—two each for the first two plates and three for the third. Of the printings from the first plate, the first was in a pale grey-lilac and the remainder in a considerably brighter shade. The shades from the second plate may be described as lilac and pale lilac, and those of the third plate as lilac, light pinkish lilac or mauve, and a darker shade with more blue in it. The first of these three is by far the commonest and the last the rarest.

The Fifty Rupees Stamp.

No. 235 shows the die with the effigies and inscriptions completed, the ornamentation being as usual left to the last.

No. 236 has the foliate ornaments in the interstices added.

No. 237. The ornament in the label in the right-hand lower corner between the words "GOVERNMENT" and "DEPARTMENT" is inserted.

No. 238 shows the state of the die as used for the first plate in 1866, with minor improvements to the effigies.

No. 239 shows a later state of the die used for the second plate in 1874 and for the third plate in 1882. The alterations are of the same nature as those of the one rupee die, and consist of the addition of white lines through the middle of the thicker-coloured lines in the spandrels and interstices.

The colour of the first printing is distinguishable in the same way as that of the first printing of the twenty-five rupees value, namely, by a pronounced greyness of shade. The subsequent printings from the first plate were in gradually deepening shades of rose. The second plate was printed in brightish rose, and the third in a number of shades from bright rose to carmine. A spotty or speckled appearance of the effigies found in some stamps from the third plate, both used and unused, seems to be due to the ink not having been sufficiently ground up.

It will be observed that the five so-called retouches of issued stamps were not all of the same nature. The alterations in the two and a half and ten rupees stamps took place about the same time. Both of them appear to have been primarily due to the portraits not coming out well in the printing, and the changes made in the direction of improvement were of the same kind in both values. On the other hand, the alterations in the one rupee and fifty rupees values were more in the nature of completing the designs. As the consumption of the fifty rupees was comparatively small, it is not likely that the plate should have worn out many years before some of the lower values, and it is still less likely that the discarded one rupee plate was unfit for use. It almost seems as if the first plates of these values had been prepared before the dies were finished. It may be noted, however, that though the spandrels of the two and a half rupees stamp are almost identical with those of the fifty rupees, they were not altered in the former value. The remaining stamp in a second design, namely, the twenty-five rupees, differs from either of the above pairs by being, as has been said, apparently from an altogether new die. The object of this can hardly be accounted for except as the result of the first die having been accidentally spoiled.

SECTION III.

THE DOUBLE-HEADED ISSUE (*continued*).

SUPPLEMENTARY VALUES.

IN order to avoid interruptions in the account of stamps printed in 1866, it has unfortunately been necessary to postpone the description of a number of events that occurred during the time they were being issued. These will be treated of in this and the following section, the present section being devoted to certain supplementary values that were provided after the main issue came into use. For the first of these we must go back to the time when prepayment of all telegraph charges by means of adhesive stamps was first made compulsory. In those days there were still a number of fairly important places beyond the reach of the wire. Messages for these places had to be sent on by post from the nearest telegraph office, and the postal rate in 1869 was two annas. As the lowest value of Telegraph stamp was four annas, the difficulty immediately arose how to prepay the charge for postage. No time was lost in ordering two annas stamps, which were received in India in the autumn of 1869. The plates of this value are as follows :—



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<i>Value.</i>	<i>Plate No.</i>	<i>Current No.</i>	<i>Date of registration.</i>
2 annas I 1	92	23.7.69
„ I 2	288	Not registered
„ . . . . .	. I 3	349	3.5.83

The history of the stamp is practically the same as that of the four and eight annas since 1869. The first plate was in one pane of four rows of twenty, with plate and current numbers and the usual inscription in the margin. The second plate was not registered, and will fill the last remaining gap in the series of current numbers, viz. 288, corresponding to about the middle of 1880. The third (standard) plate has two panes of four rows of ten each with plain margins and the usual change of watermark. This plate was not registered until more than a year after the other standard plates, by which time the custom of writing the plate and current numbers on the margin of the registration sheet had been given up. It is proved to have been Plate 3 by the succeeding single-headed stamp of this value being numbered Plate 4. Until the introduction of the word tariff above the minimum group for inland messages in 1881, the consumption of this value was very small, and the stock in hand was constantly in excess of requirements. Four hundred sheets were appropriated for Court Fee purposes on the 22nd December, 1871, and printings of

the stamp were suspended in 1877 for the same reason as the four and eight annas. The earliest printings were on quite white paper, and there is little doubt that bluish shades found later on are due to loss of condition.

The design, No. 242, was the same for both the plates put to use. The printings from the first plate are usually in dull maroon, and those from the standard plate are brighter and deeper in shade.

Towards the end of the same year that saw the introduction of the two annas stamp two new values of $14\frac{1}{4}$ and $28\frac{1}{2}$ rupees were prepared for Indo-European messages. Through telegraphic communication from India to Europe via Karachi and the Persian Gulf was first established on the 27th January, 1865, and the cable route from Bombay via Aden and Suez was opened in the spring of 1870. The original tariff was £5 or Rs. 50 for messages of twenty words between India and the United Kingdom, with half that sum for each half group of ten words after the first group. These rates were reduced at the Vienna International Telegraph Conference of 1868 to Rs. $28\frac{1}{2}$ and Rs. $14\frac{1}{4}$ respectively. In 1871 the tariff was raised again at



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a special conference at Berne to Rs. 45 for each group of twenty words, with no reduction for succeeding half groups. The plates for the new values were registered as follows:—

Value.	Plate No.	Current No.	Date of Registration.
$14\frac{1}{4}$ rupees . . .	J 1	98	22.10.69
$28\frac{1}{2}$ rupees . . .	K 1	99	22.10.69

These plates, of which only one was prepared of each value, consist of one pane of four rows of ten stamps surrounded by the usual marginal inscription. The stamps were first received in India on the 12th January, 1870. The Bombay consignment numbered 8,480 and 8,600 of each value respectively, and with the exception of a small lot of 800 of the higher value received per s.s. *Media* on the 6th September, 1871, there was only one other consignment sent to Bombay, namely, 20,000 of the $14\frac{1}{4}$ rupees and 23,680 of the $28\frac{1}{2}$ rupees per s.s. *Khorasan* on the 8th July, 1872. By this time the special tariff, for which the stamps had been provided, was abolished. At the end of 1873 the stock of each value throughout all India was approximately 30,000, which was gradually used up during the four succeeding

years. Both values became exhausted in Bombay in July, 1876, and twelve months later the stock for all India was reduced to 1,766 copies of the higher value in the treasury at Madras. The Director-General of Telegraphs then determined to get rid of these now useless values, and the superintendent at Madras was directed to work off his remainders, which he succeeded in doing before the end of 1877 (Appendix A, V). The stamps are the same in shape, size, watermark, and perforation as the issues of 1869. They do not, of course, exist with the second type of watermark. The colours of the two values are violet and yellow-green respectively, and slight shades of each may be found.

We now come to the introduction of the one anna value. By the St. Petersburg Convention of 1875 a new single word tariff for Indo-European messages came into force on the 1st January, 1876. The rate per word in excess of the minimum message of ten words was fixed at $5\frac{1}{2}$ francs via Suez and 5 francs via Turkey, which, when translated into Indian currency, came to an odd number of annas. For some time the extra anna was supplied by the use of postage stamps, but in August, 1877, the Director-General of Telegraphs asked for 1250 sheets of one anna Telegraph stamps, the design of which "may follow the 28½ or 14¼ pattern, of which no more will be wanted" (Appendix A, W). An indent for the above quantity was sent to the Secretary of State on the 19th October, 1877, but an amusing misunderstanding, occasioned by the use of the expression "word tariff," delayed the placing of the order until well into the following year. The registered plates of the one anna stamp are given below:—



245

<i>Value.</i>	<i>Plate No.</i>	<i>Current No.</i>	<i>Date of Registration.</i>
1 anna . . .	L 1	244	28.8.78
„ . . .	L 2	247	2.4.79
„ . . .	L 3	315	30.3.82

The first two plates each consist of one pane of four rows of twenty, surrounded by the usual marginal inscription, and the third is a standard plate. All three were in the design illustrated in No. 245. The colour commenced as a light yellow-green, adopted from the late 28½ rupees stamp, and as it remained fairly constant until some years after the third plate came into use, the printings from the three plates are indistinguishable except as regards change of watermark. In the last years of issue, however, some considerably darker shades made their appearance.

It is not our intention to go deeply into the subject of the various cancellations to be found on these issues, but mention has been made of certain of the double-headed stamps being used in Ceylon, the explanation of which is as follows: In the year 1868 India was desirous of joining the International Telegraphic Union, but it was felt that this could not be effected satisfactorily without the co-operation of Ceylon. As the telegraphic income of the latter colony depended very largely on European messages, and the Union had resolved on reducing the charges for these from Rs. 50 to Rs. 28½, the island authorities decided they could not face this loss of revenue. The Government of India then proposed to take over the Ceylon Telegraphs, together with whatever profit or loss their working entailed. This

proposal was accepted in July, 1868, and before the end of the year the telegraph offices in Ceylon formed part of the system of the Telegraph Department of the Government of India. A clause had been inserted in the agreement to the effect that the arrangement was terminable by either party at a year's notice. The Ceylon Telegraphs again became profitable on the raising of the Indo-European rate to Rs. 45 in 1871, but the colony was prevented from resuming its telegraphs by having no trained staff ready to take them over. The arrangement continued until the end of June, 1880, on which date the rendition was effected. During all this time the ordinary Indian Telegraph stamps were in use throughout Ceylon, being only distinguishable from those used in India by the obliteration. The best known of these are Colombo, Kandy, Jaffna, and Galle. Stamps were first issued in Ceylon on the same date, the 1st February, 1869, as in India; consequently all varieties of the double-headed issue with the earlier form of watermark were used in the island, and most of them had almost as long a life there as in India, and are locally quite common. The one anna and the second type of the 2½ rupees, however, were only issued a short time before the rendition, and though both these are known with Ceylon cancellations, they are comparatively scarce in this condition.

In 1880 Ceylon also took over, along with its telegraphs, a supply of all values of Indian stamps except the one anna, calculated to last for six months, for use while a permanent set was being got ready. These stamps were surcharged with the word "CEYLON" horizontally, in black, across both effigies.

Indian stamps were also used in the French settlements in India. A Pondicherry cancellation of the early years of these issues consists of the name in small capitals enclosed in a diamond similar to the contemporary Madras obliteration.

There has never been any regular issue of Official Telegraph stamps in India, but, as in the case of the postals, specimens may be found overprinted by various Government offices to prevent theft of the stamps.

SECTION IV.

THE SPECIAL ADHESIVE PROVISIONALS.

REFERENCE has already been made to certain reductions in tariff that took place in 1881-2. The full text of these improvements, taken from the Administration Report of the Indian Telegraph Department for the above year, is as follows:—

“Local tariff.—From the 9th April, 1881, a tariff of four annas for every six words, with free delivery within a radius of one mile, was experimentally introduced in Calcutta, and this system was on the 4th July extended to the other Presidency towns and to all places having central and branch telegraph offices.

“Charge by the word in excess of the initial group.—From the 1st July, 1881, the system of charging by groups of six words was altered in favour of a rate of two annas per word for any excess over the minimum charge of one rupee for the first group of six words, but Press and Indo-Ceylon messages continued to be charged by the group.

“Introduction of the urgent, ordinary, and deferred classification of State, private, and Press Inland messages.—With effect from the 1st January, 1882, the Government of India sanctioned my proposal to enhance the carrying power of the wires by accepting, at half the ordinary rate, messages to be transmitted when the lines are unoccupied, such ‘deferred’ messages to be delivered on the morning following their despatch; also to give priority of transmission to telegrams paid for at a higher rate than ‘ordinary’ traffic.”

This, being philatelically interpreted, means that there was a run on four annas stamps from April, and still more so from July, 1881; on two annas stamps from July, 1881, and on one anna stamps from January, 1882. Now it has been shown that the one and two annas stamps had originally been provided to make up an odd number of annas in foreign telegrams and for postage charges respectively. Both these charges were exceptional, so that the consumption of these values had always been small, and comparatively small numbers had been printed. This new demand had, therefore, to be met by an immediate issue of provisionals. On the other hand, the four annas was one of the values originally in regular demand. Its consumption was, however, much reduced by the revised tariff of 1868, so that in 1877 there was a surplus stock of over 800,000 in spite of considerable numbers having been used to make up for the shortage of one rupee stamps in that year (Appendix A, W). This surplus appears to have been sufficient to stand the strain caused by the local tariff of 1881 for nearly a year, and the four annas provisionals were not provided until April, 1882.

The stamps selected for surcharging were the then current Special Adhesives, which were the only series available that included one anna stamps of the required

shape. The plates of the three values that were used were registered as follows:—

<i>Value.</i>	<i>Plate No.</i>	<i>Current No.</i>	<i>Date of Registration.</i>
1 anna	1	58	8.12.65
”	2	100	1.12.69
”	3	102	1.12.69
2 annas	1	59	21.2.66
”	2	268	19.11.79
4 annas	1	60	21.3.66
”	2	187	7.8.74
”	3	241	14.8.78

These stamps are oblong in shape, but of the same dimensions as the Telegraph stamps of 1869, to which they are also similar in watermark and perforation. The sheets consist of twenty rows of four stamps surrounded by the inscription, “Government of India—Stamps for Foreign Papers.” The one anna value had originally been issued in dull lilac on bluish paper in 1866, and again in pale lilac on white paper in 1869. The stamp had gone out of regular use a few years after its introduction, and there was a surplus stock of both printings amounting to 31,000 labels in Calcutta in 1882. In Madras there was a small stock in pale lilac on white paper, but in Bombay the whole of the remainders had been used up four at a time for four anna fees in the early seventies. The two and four anna values were current throughout India in 1882, the former being bright lilac and the latter a bluish green.

Such official correspondence as is available on the subject of these provisionals is printed as Appendix A, AA to EE. It is, unfortunately, very incomplete, and several points remain to be cleared up. From the examination of some thousands of specimens on the original telegraph receipts, it appears that there are four types of surcharge, which are shown in Illustrations 246, 247, 248, 249. These are all printed across the stamps horizontally, in black, and the measurements, including the stop in the two first types, are as follows:—

No. 246 28 × 3 mm.
No. 247 24 × 2½ mm.

No. 248 26 × 2¾ mm.
No. 249 26 × 3 mm.



246



248



247



249

The first three of these are machine-printed, and the last is a handstamp. When classified according to the date and office of issue, it has been found that No. 248 alone was used in the Madras Presidency and nowhere else. The surcharge is in the same font that was used about the same time for surcharging Court Fee and Foreign Bill stamps with the word Mysore for use in that State. As it has been officially published that the Mysore surcharges were made in Madras, it becomes certain that the printings of telegraph provisionals recorded in the Stamp Office at Madras were in the above type, No. 248. The printings were 4,000 each of the one anna and two annas on the 20th March, 1882, and a number of printings of the four annas, aggregating 48,000 from the 17th April to the end of June, 1882. The four annas in this type is quite common; the one anna, which is in pale lilac on white paper, is rare; while of the two annas no specimen is at present known to collectors.

No one anna stamps were surcharged in Bombay, so all the remaining varieties of this value must have been done in Calcutta, and it is pretty clearly indicated in Appendix A that Bombay received a share of the 16,000 stamps that were overprinted there in February, 1882. This value is found in both types, Nos. 246 and 247, used concurrently throughout the Bengal and Bombay Presidencies from February, 1882, onwards. The former type is only known on the dull lilac on blue paper, while the latter type is found indifferently on the dull lilac on blue and the pale lilac on white varieties. Though we have no positive evidence that there was only the one printing, yet this printing was so large that one would hardly expect another to have taken place within one month, and it is more likely that both types were included in the same emission.

Passing next to the four annas, we have failed to discover a single copy of this value used in the Bombay Presidency, and the Bombay records show that no printing took place there. The surcharging of this value was sanctioned on the 1st April, 1882, and it is quite common in Type No. 246 throughout the Bengal Presidency from June, 1882, though it apparently does not exist in Type No. 247. The stamps were evidently overprinted in Calcutta, but the number issued is at present unknown.

It is in regard to the two anna stamps that the chief difficulties in identification of the types have arisen. This value is found in the three types Nos. 246, 247, and 249. The Appendix proves that it was printed in Calcutta, and the Bombay records also show local printings of 400 on the 13th August, 1881, 16,000 on the 15th August, and 800 on the 22nd September of the same year. No. 246 is only found in the Bengal Presidency from August, 1881, No. 247 is only found in the territories supplied by Bombay from September, 1881, and No. 249 is only known used in the town of Bombay, the earliest date being the 18th August, 1881. It was at first presumed that as both Nos. 246 and 247 were applied in Calcutta to one anna stamps they were therefore both applied to the two annas, and that the Bombay printings were in type No. 249. But there are certain reasons that oppose this view. In the first place, the Bombay printing was such a large one that it would hardly be necessary to supplement it immediately by sending stamps from Calcutta, and if No. 247 had been sent it would mean that a whole special printing had been made, since that type was not used at all in Bengal, while, on the other hand, there was nothing to prevent such a printing having been made on the spot in Bombay. Secondly, the Bombay printing is too large to have been handstamped, while No. 249 is much too rare to have constituted the whole issue. Of this variety only about

half a dozen specimens of the right-hand half are known, and most diligent searches in Bombay, extending over several years, have only produced the single specimen of the left-hand half from which our illustration is taken. This type is practically of the same dimensions as No. 246, but it differs in the shape of some of the letters, especially the "G," which is broader than in No. 246. It has no full stop, and is exceedingly roughly printed, so that in one specimen both the "E" and the "P" are reduced to mere vertical strokes. The surcharge is also usually crooked, and is lower down on the stamp than No. 246.

The proper explanation of this variety appears therefore to be that it represents the small prefatory printing of five sheets on the 13th August, which was turned off for immediate local necessities while the type was being set up for the main issue of 16,000 stamps in type No. 247. The fount of the latter type is a very common one, and would be possessed by most printing offices. Moreover, though this type is practically the same as the one anna of Calcutta, yet there is a small difference which is not without significance when taken with the letters quoted in the Appendix. The stamp office at Calcutta was requested to apply the surcharge *over the coronet*, though no such orders are traceable as having been issued in Bombay. In the one anna stamp in type 247 the surcharge *is* over the coronet, but in the two annas it is usually lower down and well across the face of the effigy.

For facility of reference these issues are summarised below :—

A. *Printed and issued in Calcutta.*

1 anna	dull lilac on bluish	No. 46, February, 1882
1 "	{ dull lilac on bluish pale lilac on white }	No. 47, February, 1882
2 annas,	bright lilac	No. 46, August, 1881
4 "	green	No. 46, June, 1882

(N.B.—Part of the printings of 1 a. stamps in both types was sent to Bombay.)

B. *Printed and issued in Madras.*

1 anna,	pale lilac on white	No. 48, 20th March, 1882
2 annas,	bright lilac	No. 48, 20th March, 1882
4 "	green	No. 48, 17th April, 1882

(N.B.—No specimens of the 2 a. are yet known.)

C. *Printed and issued in Bombay.*

2 annas,	bright lilac	No. 47, 15th August, 1881
2 "	" "	No. 49, 13th August, 1881

These provisionals were ordered to be called in and destroyed by the Director-General in his letter, No. 3,357, of the 18th June, 1883. In compliance with this, there were destroyed in Bombay 3,956 of the one anna and 637 of the two annas on the 23rd June, and eighty of the one anna on the 30th June, 1883. The numbers of each value destroyed in Calcutta and Madras are not known.

SECTION V.

THE SINGLE-HEADED ISSUE AND TWO RUPEES PROVISIONALS.

THE abolition of the double-headed issue appears to have first been suggested in the following extract from a letter written in 1889 by Colonel Mallock, who was then Director-General of Telegraphs :—

“There is, however, one point in the design of the Indian Telegraph stamp which is, I think, open to improvement. I allude to the great similarity between the upper and lower halves—which has not only its inconveniences in departmental practice, but has on several occasions led to frauds being committed by the use of upper halves taken off message receipts being used for franking messages.

“To prevent frauds of this sort I recommend the adoption of a new pattern stamp in which the upper halves shall be clearly distinguished from the lower, and with this view I submit herewith a set of new designs in which, as will be seen, the idea is that when several are side by side the receipt portions will be a series of V’s—the lower portions varying with their values, and in the centre where the stamps would be cut are complicated lines which would make it difficult to exactly join halves of different stamps.”

This proposal was accepted without delay, but with modifications in the suggested design of the upper halves of the stamps. In place of the series of V’s the values up to one rupee of the new stamps bore the value in large figures in the upper half surmounted by a white label inscribed “GOVERNMENT OF INDIA”. In the values above one rupee the positions of this inscription and the figures of value were reversed. The designs of the set as issued are shown in Plate XXIII, Illustrations 250 to 259, and the dates of registration of the plates are given below :—

<i>Value.</i>	<i>Colour.</i>	<i>Plate.</i>	<i>Current No.</i>	<i>Date of Registration.</i>
1 anna	Pale to dark yellow-green . . .	4	366	6th March, 1890.
2 annas	Maroon	4	378	16th June, 1890.
4 „	Bright blue	5	368	10th April, 1890.
8 „	Brown	7	362	6th March, 1890.
1 rupee	Grey	7	364	6th March, 1890.
2½ rupees	Red-orange	3	370	10th April, 1890.
5 „	Orange-brown	4	372	10th April, 1890.
10 „	Green, blue-green	5	380	24th July, 1890.
25 „	Bright lilac	4	374	7th May, 1890.
50 „	Carmine	4	376	7th May, 1890.

The list of values that compose this set, and their colours, among which several slight varieties of shade may be found, are similar to those of the latest issue of the double-headed series; and the stamps are also similar to the latter in shape, size, watermark, perforation, paper, and arrangement on the sheet. The sheets have, for the first

time, a continuous jubilee line round each pane, and the space between the panes is plain in the imperforate registration sheets, but was perforated with two rows of large holes before the stamps were sent out.

The introduction in 1882 of "deferred" messages restored the eight anna stamp to the premier position in the matter of consumption, for in the later years of the Queen's life there appear to have been two plates of this value in use, which are identified in the usual manner adopted by Messrs. De La Rue & Co. by cuts or gaps regularly placed in the jubilee line. These cuts always commence in the left-hand lower corner of "standard" plates for stamps one unit in size, and run along the bottom edge. In the standard plates for three-unit stamps, such as the Indian Telegraphs, this edge becomes the right-hand edge of the plate, so that the position to look for cuts in the jubilee line is on the side margin, opposite the effigy, of the right-hand lower corner stamp. The eight anna stamp, which is the only value known with marginal varieties, is found either with one cut or with no cut at all. The



custom of registering successive plates of the same description of stamps, as the plates were made, was abandoned in the middle eighties. Since then only one plate of each design has received the imprimatur. Moreover, since 1890, after every plate that was registered, there has been a gap of usually one place in the list of current numbers. It appears likely, in view of evidence supplied by the present series of Edwardian stamps, that these gaps denote duplicate plates. If this is so, the variety of sheets of eight anna stamps, with one cut in the margin, would be from a plate of current number 363. The one rupee stamp is known with a variety of sheet having a pattern of shaded rectangles between the panes instead of the rows of large holes. This is a later fashion, and betokens the manufacture of a new plate some years after the stamp was first issued.

The one, four, eight annas and one rupee of this set were received in India in the regular half-yearly consignment of August, 1890, and the remaining values followed in the next consignment arriving in January, 1891. The set remained current until the end of Queen Victoria's reign, with the exception of the substitution of a two rupees for the two and a half rupees value. The official correspondence relating to the introduction of the new value and the three provisionals occasioned

thereby, is given in Appendix A, FF to QQ. It will be seen that the change of value was first proposed in 1896, but was negatived on the score of expense. The subject was revived by the Superintendent of Telegraphs at Calcutta in 1899, who calculated that in inland urgent telegrams alone there would be a saving of 228,400 stamps per annum if a two rupee stamp were provided, and that at 1s. 2d. per sheet the cost of a new die and plate would be more than covered by the savings in the first year. This conclusion is so remarkable that it is surprising it should have passed the Director General and the Government of India. It is, of course, based on an obvious blunder in the price of the stamps, which was 1s. 2d. per 1,000 and not per sheet. If the calculation had been made correctly, it would have been found that the cost of the new plate and die would not be covered for ten years.

The new value was sanctioned by the Government of India on June 8th, 1899. At that time an indent of 5,000 sheets of two and a half rupees stamps was in the course of being complied with, and the printers were asked to cease printing these and to convert such part of the indent as was already completed into two rupees stamps by means of a surcharge. At the same time the stock of 2,763 sheets of two and a half rupees stamps in the Calcutta treasury, together with a few sheets called in for the purpose, were surcharged in Calcutta. The last named surcharge is shown in Illustration 260. The overprint is in black, and measures 21 × 3 mm. Small varieties in the lettering may be found, none of which, however, are worth description. This type was approved on the 14th August, 1899, and the stamps were first issued on the 4th September, 1899. In all, 2,962 sheets, or 236,960 stamps, were so surcharged, and all of these were issued to the public.

On the 8th February, 1900, the Superintendent of Stamps, Calcutta, reported that the above provisionals were almost exhausted, and obtained permission to surcharge 1,000 sheets of two rupees Foreign Bill stamps. The type of surcharge, shown in Illustration 261, was approved on the 20th February, 1900. Two printings of 500 sheets each were made on the 24th February and the 20th March, and the stamps were issued to the public from the 8th March to the 30th April, on which date the consignment of two rupees stamps was received from England, and the remainder of the Foreign Bill provisionals, amounting to 819 sheets and thirteen labels, were called in and destroyed in November, 1900. As there were eighty stamps to the sheet, the number of stamps issued to the public was 14,467. The stamp is in dull purple on bluish enamelled paper, forming part of a printing done forty years previously. The watermark is the earlier type of Crown and India as used for the Telegraph stamps of 1869-82. The sheets consisted of four rows of twenty stamps, with the plate number (1) and the current number (176) appearing twice each in the margin. This plate was registered on the 20th December, 1860. The stamps are similar to the regular Telegraph stamps in shape, size, and perforation. They were surcharged in Calcutta in black, from the same fount of type as the preceding two rupees provisional of August, 1899.

The third provisional (Illustration 262) is noteworthy as being the only Indian provisional adhesive stamp of any description that has been made in England. These stamps were received in Calcutta per s.s. *Mombasa*, and were credited to stock on the 30th April, 1900. The surcharge is in black, measuring $19\frac{1}{2} \times 2\frac{1}{2}$ mm., and the stamps surcharged are redder in shade than the locally made provisionals. The whole issue of 3,548 sheets, or 283,840 stamps, appears to have been used up.

The permanent two rupees stamp (Illustration 263) was registered at Somerset House on 20th August, 1900. The current number of the plate is 433. The

sheets are similar in general characteristics to the issue of 1890, but the jubilee line has wide gaps in the middle of the top and bottom of each pane. The choice of colour, pale primrose, made in Appendix A, JJ, was unfortunate, for the design is almost invisible by artificial light, and the stamps were therefore liable to be affixed upside down, an irregularity which entailed a fine of the value of the stamp upon the unlucky clerk who perpetrated it. It was stated at the beginning of this section that this had facilitated frauds. The reality of the difficulty presented by the new stamp is evidenced by the frequency with which the lower halves of the very early two and a half rupees stamp, when in their palest shade, are found on telegraph receipts. The difficulty was partly removed by allowing telegraph masters in Madras and Bombay to rule a red ink line across the lower portion of the stamps to distinguish it from the upper, while in Calcutta a similar red line was printed on the stamps before they left the Stamp Office.

SECTION VI.

THE EDWARDIAN ISSUE AND THE PROVISIONALS OF 1904.

WITH the exception of the change in effigy and the insertion of the imperial crown in the design, the issue occasioned by the accession of King Edward VII is in most respects similar to the preceding issue. In the case of the two rupees stamp, however, the opportunity was taken to change the colour to the brown-orange of the obsolete two and a half rupees value. The designs of these stamps are shown in Illustrations 264 to 273, and the registration of the plates is as follows:—

<i>Value.</i>	<i>Colour.</i>	<i>Current No.</i>	<i>Date of Registration.</i>
1 a.	Yellow-green . . .	60	9.1.03.
2 a.	Maroon . . .	62	29.1.03.
4 a.	Blue . . .	68	21.2.03.
8 a.	Brown . . .	47	6.12.02.
1 r.	Grey . . .	70	13.3.03.
2 r.	Brown-orange . . .	85	8.6.03.
5 r.	Orange-brown . . .	77	26.3.03.
10 r.	Green . . .	81	8.4.03.
25 r.	Lilac . . .	83	21.4.03.
50 r.	Carmine . . .	95	7.7.03.

What has hitherto been described as a continuous jubilee line is in reality a line made up of short segments touching one another, each the length or breadth, as the case may be, of single-unit stamps. The junctions between these segments can usually be detected just opposite the rows of perforations. In the majority of plates this system is modified as regards that portion of the lines at the top and bottom of each pane of single-unit stamps which is opposite the two middle stamps of the row. Instead of a segment opposite each of these stamps there is often a segment extending from the middle of one to the middle of the other, the remaining space at each side being occupied by short segments, each of which is half the normal length. This form of jubilee line is adhered to for plates of three-unit stamps, so that in the case of the Telegraphs the side lines of the panes are each divided into eleven segments 20 mm. each in length and two segments 10 mm. each, the latter two being arranged one on each side of the central segment. In plates made since the beginning of 1903 these segments have all been shortened so as to leave gaps between each, and this arrangement is usually known as the "broken" jubilee line. Of the telegraph plates, only the eight annas was made before 1903, and this is consequently the only value with continuous line, the others being all of the broken line variety. There are two plates of the eight annas in use which, as usual, are distinguished by marginal cuts. One of these, namely the plate that was registered (No. 47), has one cut at the side of the effigy of the right-hand bottom

stamp, while the second plate, presumably No. 48, has two cuts close together in the same position. None of the other values have yet been seen showing any marginal cuts.

Early in 1904 a new tariff was introduced by which, for the first time in India, the words forming the address to which the telegram was to be sent were charged for. As a compensation for this the minimum charge for deferred messages was reduced from eight to four annas. For the latter sum a message of six words, including the address, could be sent, with an additional charge of one anna per word in excess of the minimum group.

Under this tariff the three lowest values soon ran short, very much as they had done under the new tariff of 1882. Three provisionals, of which the designs are given below, were printed in Calcutta and issued in July, 1904. (Appendix A, RR, SS.) The first of these is formed from the four rupee Foreign Bill stamp of the same issue as the two rupee provisional of 1900. The stamp is dull purple on enamelled paper, watermarked with the earlier type of Crown and India, and perforated 14. The sheet consists of four rows of twenty stamps, and has the plate number (1) and current number (185) in the margin. The use of this value for foreign bills had ceased many years previously, and the stamp was selected for surcharging, apparently to get rid of the remaining stock. The two and four anna provisionals were made from the eight anna and one rupee stamps then current, the consumption of which had been reduced by the new tariff.



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The surcharges were set up in blocks of four rows of ten, which were applied twice to each sheet; consequently there are forty minor types of each. With the exception of a "C" for "G" on the tenth and twentieth stamps of the third row of the one anna sheets, none of the minor types amount to errors of setting up, though imperfect inking often makes the "E's" and "R's" appear like "F's" and "P's". During the course of printing, however, the type of the one anna surcharge seems to have got loose, for in some sheets the upper figure "1" on the thirteenth stamp of the third row is missing, and the letters of the word "ANNA" in the upper part of the last stamp of the second row are found spaced. The one anna stamp is also known with inverted watermark.

When these stamps were first issued to telegraph masters, they were accom-

panied by a prohibition against their being sold unused for fear the public should be inconvenienced by their being cornered by speculators. But as this prohibition was omitted to be extended to the treasuries from which the stamps could also be purchased, a good many sheets of each value were obtained for philatelic purposes. On the arrival from London of the usual half-yearly consignment in August, 1904, these provisionals were withdrawn from issue, and sanction was given for the destruction of the remainders in the Calcutta Stamp Office on the 17th August, 1904, for the one and two anna values, and on the 24th August for the four annas. (Appendix A, TT, WW.) The remainders in the other stamp offices and up-country treasuries throughout India were subsequently called in to Calcutta and destroyed there. The numbers of stamps of each value that were printed and the number that had been destroyed by May, 1905, are given in the following table:—

<i>Value.</i>	<i>Number printed.</i>	<i>Number destroyed.</i>
1 anna	236,318	30,810
2 annas	464,000	273,293
4 „	480,480	39,398

The extent of the employment of adhesive stamps on telegrams in India is at present a somewhat complex matter. At places having a separate telegraph office all telegrams, whether inland or foreign, are stamped with Telegraph stamps so that half the stamp falls on the receipt portion of the form which is retained by the sender. But separate telegraph offices are rare, and are confined only to the very largest towns. In other places telegraph business is transacted at combined telegraph and post offices. In these offices inland telegrams are stamped with ordinary postage stamps, which are affixed so that the whole of the stamp is on the message part of the form which is retained in the office and eventually destroyed in the check office. Combined post and telegraph offices also accept Telegraph stamps either in whole or in part payment for inland telegrams; but if the stamps are in part payment only they are affixed on the message form below the portion which forms the receipt, and the sender gets no part of the stamps returned to him. The use of Telegraph stamps in combined offices is, however, made compulsory in the case of foreign telegrams when Telegraph stamps are available. When they are not available, "Postal Service" stamps are permitted to be used, and are affixed on the lower part of the form. This peculiar use of the latter description of stamps has been put down to the fact that the Telegraph Department can obtain them without paying commission, but the explanation does not appear adequate. There is still another class of telegrams in India, namely, those sent from railway stations, which are never stamped at all.

REFERENCE LIST.

JANUARY, 1860. *Type 1. Perf. 14. No wmk.*

1. (Illustration No. 201.) 4 annas, red-lilac.
2. (" ") 1 rupee, red-lilac.
3. (" ") 4 rupees, red-lilac.

1ST FEBRUARY, 1869. *Perf. 14. Wmk. 1.*

4. (Illustration No. 206.) 4 annas, pale blue.
5. (" 211.) 8 " red-brown.
6. (" 215.) 1 rupee, grey.
7. (" 220.) $2\frac{1}{2}$ rupees, orange.
8. (" 224.) 5 " orange-brown.
9. (" 228.) 10 " green.
10. (" 233.) 25 " lilac.
11. (" 238.) 50 " rose.

Errors. Imperf.

12. (Illustration No. 240.) 8 annas, red-brown.
13. (" 241.) 1 rupee, grey.

1870. *Perf. 14. Wmk. 1.*

14. (Illustration No. 242.) 2 annas, maroon.
15. (" 216.) 1 rupee, grey.
16. (" 243.) $14\frac{1}{4}$ rupees, violet.
17. (" 244.) $28\frac{1}{2}$ " yellow-green.

1875. *Perf. 14. Wmk. 1.*

18. (Illustration No. 239.) 50 rupees, rose.

1878-9. *Perf. 14. Wmk. 1.*

19. (Illustration No. 245.) 1 anna, yellow-green.
20. (" 221.) $2\frac{1}{2}$ rupees, red-orange.
21. (" 229.) 10 " green.
22. (" 234.) 25 " lilac.

1881-2. *Surcharged in black. Perf. 14. Wmk. 1*

(a) *Surcharged in Calcutta.*

23. (Illustration No. 246.) 1 anna, dull lilac on bluish.
 24. (" 247.) 1 " " "
 25. (" ") 1 " pale lilac.
 26. " 246.) 2 annas, bright lilac.
 27. (" ") 4 " green.

(b) *Surcharged in Madras.*

28. (Illustration No. 248.) 1 anna, pale lilac.
 29. (" ") 2 annas, bright lilac.
 30. (" ") 4 " green.

(c) *Surcharged in Bombay.*

31. (Illustration No. 249.) 2 annas, bright lilac.
 32. (" 247.) 2 " "

1882. *Perf. 14. Wmk. 2.*

33. (Illustration No. 243.) 1 anna, yellow-green.
 34. (" 240.) 2 annas, maroon.
 35. (" 206.) 4 " blue.
 36. (" 211.) 8 " red-brown.
 37. (" 216.) 1 rupee, grey.
 38. (" 221.) 2½ rupees, brown-orange.
 39. (" 224.) 5 " orange-brown.
 40. (" 229.) 10 " green.
 41. (" 234.) 25 " lilac.
 42. (" 239.) 50 " carmine.

1890. *Perf. 14. Wmk. 2.*

43. (Illustration No. 250.) 1 anna, yellow-green.
 44. (" 251.) 2 annas, maroon.
 45. (" 252.) 4 " bright blue.
 46. (" 253.) 8 " brown.
 47. (" 254.) 1 rupee, grey.
 48. (" 255.) 2½ rupees, brown-orange.
 49. (" 256.) 5 " orange-brown.
 50. (" 257.) 10 " green.
 51. (" 258.) 25 " bright lilac.
 52. (" 259.) 50 " carmine.

1899-1900. (a) *Surcharged in black on No. 48.*

53. (Illustration No. 260.) 2 rupees, brown-orange.
 54. (" 262.) 2 " brown-orange.

(b) *Surcharged in black. Perf. 14. Wmk. 1.*

55. (Illustration No. 261.) 2 rupees, purple on enamelled paper.

(c) *Perf. 14. Wmk. 2.*

56. (Illustration No. 263.) 2 rupees, yellow.

1903. *Perf. 14. Wmk. 2.*

57. (Illustration No. 264.) 1 anna, yellow-green.
 58. (" 265.) 2 annas, maroon.
 59. (" 266.) 4 " blue.
 60. (" 267.) 8 " red-brown.
 61. (" 268.) 1 rupee, grey.
 62. (" 269.) 2 rupees, brown-orange.
 63. (" 270.) 5 " orange-brown.
 64. (" 271.) 10 " green.
 65. (" 272.) 25 " lilac.
 66. (" 273.) 50 " carmine.

1904. *Surcharged in black. Perf. 14. Wmk. 1.*

67. (Illustration No. 274.) 1 anna, purple on enamelled paper.

Errors. (a) With "1" omitted in upper half.

(b) With C for G in lower half.

68. (Illustration No. 274.) 1 anna, purple (a).
 69. (" ") 1 " purple (b).

Surcharged in black on No. 60.

70. (Illustration No. 275.) 2 annas, red-brown.

Surcharged in black on No. 47.

71. (Illustration No. 276.) 8 annas, grey.

APPENDIX A.

QUOTATIONS FROM OFFICIAL PAPERS.

A.

Letter No. 611, dated 11th May, 1855, from the Secretary to the Government of India, Home Department, to the Superintendent, Electric Telegraphs.

6. His Honour in Council is disposed to think that the simplest plan of all will be to provide special electric telegraph adhesive labels of various values like the postage labels now in use, and the receipt labels recently introduced in England, and to expose these for sale at the local treasuries where there is not a telegraph station, so that they may be purchased and affixed to a printed form of message to be supplied by the post office. On this point His Honour in Council would be glad to be favoured with your opinion.

B.

Letter No. 1073, dated 15th July, 1856, from the Under-Secretary to the Government of India, Home Department, to the Superintendent of Electric Telegraphs in India.

5. I am directed to transmit to you an extract from the Despatch of the Honourable Court in which their approval of this course is expressed, and to request that you will have the goodness to report your opinion as to the propriety of now introducing the system of stamps mentioned in the following paragraph.

C.

Despatch from the Hon'ble the Court of Directors, No. 11 of 1856, dated the 17th December, in the Electric Telegraph Department.

2. The system of stamps has much to recommend it for its simplicity, and the check it presents against mistakes or fraud, and one cannot see why the use of stamps should not be as applicable to the payment for telegraph messages as to the payment of letters. We have accordingly taken measures to provide you with adhesive labels of different values for the purpose.

D.

Letter No. 1405, dated 11th June, 1858, from the Secretary to the Government of India, Home Department, to the Superintendent of Electric Telegraphs in India.

I am directed to request that you will be so good as to report what you propose to do with the Telegraphic stamps expected per *Ardhet*, as advised in this office endorsement No. 1463, dated this day.

E.

Letter No. 25, dated 6th January, 1859, from the Superintendent of Electric Telegraphs in India, to the Under-Secretary to the Government of India, Home Department.

I have the honour to acknowledge the receipt of your letter No. 2796, dated the 21st December last, regarding the distribution and use of the Telegraph stamps received from England.

2. In reply, I have to state that the stamps are intended to obviate the difficulty experienced in the remittance of small sums of money from places not having telegraph stations, to the nearest telegraph office, for the prepayment of messages.

3. The original copy of a message thus franked by an adhesive stamp will be sent, in all cases, to the office of the Deputy-Superintendent of Telegraphs of the particular circle, there cancelled by defacement, and an exact account kept of the value of the stamps so defaced.

4. Of the places where such stamps will prove of most use, Simla and Mussourie afford good examples, the former being sixty miles off Umballa, the latter within 130 miles of Meerut, the nearest telegraph stations.

F.

Letter No. 225, dated 21st January, 1859, from the Under-Secretary to the Government of India, to the Superintendent of Stamps.

I am directed to inquire what are the values and number of each value of Telegraphic stamps in store.

G.

Letter No. 195, dated 26th January, 1859, from the Superintendent of Stamps to the Under-Secretary to the Government of India.

In reply to your letter, No. 225, of the 21st instant, I have the honour to state that the values and number of each value of Telegraphic stamps in this store are noted in the margin, as taken from the lid of the box in which they are packed; the box has not been opened, but it is merely kept in custody pending the orders of

Value.	No.
4 anna . . .	563
1 rupee . . .	639
4 rupee . . .	128

Government for its disposal.

H.

Letter No. 2314, dated 25th November, 1859, from the Secretary to the Government of India to the Superintendent of Stamps.

I am directed by the President in Council to request that you will forward, by the first opportunity, to the Superintendents of Stamps at Bombay and Madras respectively, the undermentioned quantities of Telegraph stamps, viz. :—

4 anna stamps	8,000 stamps.
1 rupee „	8,000 „
4 rupee „	1,600 „

2. A similar supply is to be made available for each of the Lieutenant-Governorships (Bengal, North-Western Provinces, and the Panjab) under this Presidency, and the Lieutenant-Governors have been requested to apprise you to what treasuries the stamps should be sent.

I.

Extract from the Calcutta Gazette of 20th October, 1869.

The 5th October, 1869.—The Governor-General in Council is pleased to notify that Telegraph stamps of the new pattern will be given in exchange for those of the old pattern on presentation of the latter at Treasuries where there are new stamps available, and to direct all Treasury Officers to send all the old pattern stamps they may have or receive to the Superintendent of Stamps at the Presidency.

J.

Extract from the Calcutta Gazette of 19th October, 1870.

The 5th October, 1870.—It having been intimated by the Government of Bombay that there is now in store a number of useless Telegraph stamps of the old pattern, the Governor-General in Council, under the provisions of section 26 of the Court Fees Act, No. VII, of 1870, hereby directs that they may be used as adhesive stamps under the above-mentioned Act, the word "Court Fees" being printed across them.

K.

Letter No. 405, dated 12th January, 1866, from the Under-Secretary to the Government of India to the Director-General of Telegraphs in India.

In your letter, No. 1,036, of the 5th August last, relative to the introduction of a revised tariff for telegraph messages, you make the following remarks, viz. :—

"If Telegraph stamps were used, the convenience to the mercantile community, and to those who send their messages by post, would be considerable, whilst it would also simplify and check the telegraph cash collections and receipts. I, therefore, strongly advocate their introduction as early as practicable; but I will not venture into the details of their issue, as that appertains more fitly to the Financial Department." You added in a footnote that "Stamps for 4 rupees, and 1 rupee, and 4 annas, do exist."

2. In this office reply of the 2nd October, 1865, No. 2,450, the following remark was made on the above-mentioned subject, viz. :—

"As regards the prepayment of telegraph messages by stamps instead of by cash, I am directed to observe that that is a separate question not necessarily connected with the revision of the tariff; and that in the opinion of the Governor-General in Council, it will be more convenient to deal with it separately. A further communication on the subject will be addressed to you hereafter."

3. I am now directed to request that any proposition you may have to make on the subject of Telegraph stamps should be accompanied by an indication of the extent to which stamps are at present used (if they are used at all), and that you will explain fully and precisely the mode in which you would propose to extend the system.

L.

Letter No. 2,391, dated the 23rd February, 1866, from the Director-General of Telegraphs in India to the Under-Secretary to the Government of India.

3. I learn that the following supply of adhesive Telegraph stamps were received. . . . Of these, stamps of the value below are still in store at the Stamp Office, Calcutta, viz. :—

<i>No of 4 annas stamps.</i>	<i>No of 1 rupee stamps.</i>	<i>No of 4 rupces stamps.</i>
9,064	16,342	2,617

The quantity still lodged in Treasuries and other offices I have not been able to ascertain, nor is it of much importance to do so.

4. The extent to which they have been used may be stated as practically *nil*; in fact, in the correspondence above alluded to, they have been declared a complete failure; but this I cannot endorse, for I am convinced that this failure is entirely due to the restrictions placed upon their use, that if they had been introduced and their use sanctioned on the same broad system on which postage stamps are employed, they would have answered even better than these latter.

5. The failure is, in my opinion, clearly due to the following causes :—

Firstly : Their use was restricted to places where there was no telegraph office, and hence whilst common postage stamps have been accepted as payment for messages, Telegraph stamps have actually been refused when tendered over the counter at a telegraph office on the ground that they were only sanctioned for messages sent under cover by post.

Secondly : Their application being limited as above shown, and but faint efforts apparently made to inform the public that Telegraph stamps could be obtained, their actual existence was almost unknown, so much so that I have not yet discovered one person, not officially connected with them, who had ever heard of Telegraph stamps.

7. I recommend the use of ordinary adhesive stamps like those now in existence, a specimen of which (4 annas) I annex, and stamped paper. The adhesive Telegraph stamps should be of various pecuniary denominations. To suit the Indo-European messages they should run as high as Rs. 100, Rs. 50, and Rs. 25, and for India be for Rs. 10, Rs. 5, Rs. 4, Rs. 2, Rs. 1, annas 8, and annas 4. The present Telegraph stamp is of a neat device, and of a remarkably convenient size and shape; no change then need be made in its form.

8. The machinery for the preparation of the stamped Message Forms already exists in the Calcutta Stamp Office; there is therefore no apparent reason why their manufacture should not be at once commenced. I propose to use precisely the same machinery and stamp, merely varying the colours—that is to say, instead of using black and red, the colours of the ordinary bicolour Judicial stamp, I would use purple and yellow, or green and red, or any other combination of two colours, except black and red, so as to produce a stamp obviously different from the Judicial. These stamped forms I propose to prepare like that annexed; it will be observed that the receipt to be given is above, and the message below the stamp.

9. On receiving a message for transmission, the telegraph master would examine the message, and if the stamping was correct he would first fill up the receipt, next obliterate the stamps with the office name and date, and then tear off

the receipt, which he would hand to the sender. The sender would know that the stamps were obliterated, because he would actually receive back half, and the Check Office would know that the message was stamped because it would come to the Check Office duly stamped. Here in itself is a perfect check. In the event of the message being insufficiently stamped, the telegraph master would supply the deficiency, and then treat all the stamps in precisely the same manner as before, i.e. obliterate the stamps, keep half and return half the obliterated stamps.

10. The public, who used only adhesive stamps, would be instructed where to put their stamps, and be informed that they were entitled to receive back half their stamps after obliteration if placed on the proper part of the message.

11. On the messages being received into the Check Office the stamps would be punched, which would be a further security against their ever again coming into use.

14. The annual Telegraph Revenue for all India will, I trust, by the end of 1866, be not far short of sixteen lakhs of rupees. This sum would represent the value of stamps to be issued annually in addition to the reserve which, I think, should not be less than twenty-five lakhs. It would probably be safe to make the first issue 4,000,000, and to reinforce the supply every three months with 400,000 more. This is a very large number of stamps, and will, I presume, take some time to prepare, notwithstanding that Messrs. De La Rue have the apparatus and some dies on hand. Meanwhile there is no reason why the stamped paper should not be introduced at once. Mercantile firms would gladly take it, and all public offices should be obliged to use it, thereby preventing their opening an account current, as now sometimes happens. This would do something towards making its existence known, and towards preparing the way for the compulsory use of stamps as soon as a full supply was ready.

16. If the above suggestions are approved of, I would suggest an indent be made out on England for:—

				<i>Rs.</i>
10,000 stamps of the value of	Rs. 50	.	.	500,000
12,000	" "	25	.	300,000
50,000	" "	10	.	500,000
100,000	" "	5	.	500,000
250,000	" "	4	.	1,000,000
1,000,000	" "	1	.	1,000,000
2,000,000	" "	annas 8	.	1,000,000
800,000	" "	4	.	200,000
				<u>5,000,000</u>

to be forwarded as soon as practicable: the stamps to be of a device for which I can settle in London, but perforated, as shown in the specimen annexed.

M.

Note by the Under-Secretary to the Government of India in the Home Department on the above Letter.

4. I would confine the measures for the present to the introduction of stamped message forms (like that proposed by Colonel Robinson), which he has shown can easily be prepared in India with the existing Stamp Office dies, the use of such stamped forms by the public being encouraged as much as possible, but not as yet made compulsory.

8. If it be necessary to supplement the stamped message forms by extra adhesive stamps (i.e. if it be inconvenient to supply stamped forms for every possible value) this can readily be done by using the existing adhesive labels. It will probably be necessary to get an additional supply of these labels from England, but this will involve but little delay, for the dies are all in existence.

11. In introducing the scheme to the extent suggested by me, there will be no violent compulsory change so far as the public are concerned; and it can hereafter be extended or modified as experience may show to be necessary.

12. It will probably be convenient hereafter to get some additional adhesive labels of intermediate values, but I would not do this till experience shows it to be desirable. It may also be desirable hereafter to have stamps marked with the word "Service" (as is about to be done with postage stamps) for issue on indent to public offices, so as to avoid cash transactions; but this also I would leave for future consideration.

N.

Indent on the Right Honourable the Secretary of State for India for Adhesive stamps required for use of the Indian Telegraph Department.

<i>Description and Value of Stamps.</i>	<i>No. of Labels.</i>	<i>Value in Rupees.</i>
Adhesive labels, of value of 4 Rs. each .	125,000	500,000
" " " 1 Re. " .	500,000	500,000
" " " 4 annas " .	5,600,000	1,400,000
	Total	<u>2,400,000</u>

4 rupees stamps to be printed brown, similar to 1 anna postage stamps.

1 rupee " " blue " ½ " "

4 annas " " yellow.

O.

Despatch from the Secretary of State for India, No. 16, dated 23rd August, 1866.

I have received Your Excellency's Despatches, Nos. 19 and 27, of 30th April and 18th June last, relative to the proposed introduction into India of stamps for payment of telegraphic messages.

2. The later of these letters enclosed an indent for stamped labels, with reference to which, however, Colonel Robinson has addressed me in a letter, dated

12th July, 1866, a copy of which is transmitted herewith. Colonel Robinson, you will observe, considers the number of stamps indented for much too small, and the form of stamp neither the best nor the cheapest that may be obtained. With the aid of the additional experience acquired by him in England, he has himself devised a stamp with two Queen's Heads and one legend, and possessing, in his opinion, some special advantages, and I have, at his recommendation, sanctioned the purchase, for £1,560, of the necessary dies and copper plates for its manufacture, and the preparation and despatch to India of six millions of the stamps at a cost of 4s. 6d. per 1,000.

3. I think Your Excellency will agree with me as to the sufficiency of the reasons urged by Colonel Robinson in favour of the course recommended by him, which, however, involving, as it does, a partial supersession of the requisition received from your Government, would not have been adopted without reference to you, if it had not appeared important to take immediate advantage of Colonel Robinson's presence in England for the manufacture, under his supervision, of the requisite material.

P.

Letter from Lieut.-Col. D. G. Robinson, R.E., Director-General of Telegraphs in India, to the Under-Secretary of State for India, dated London, 12th July, 1866.

By the mail of 18th May I received from Major T. G. Glover, R.E., my locum tenens, a copy of his letter of the 9th of that month, covering an indent on England for adhesive stamps. I have also since seen Mr. E. C. Bayley's letter of 23rd of April last on the same subject.

2. As the proposer of the measure now about to be tried, viz. that of using stamps instead of cash for the charges on telegraph messages, I am naturally very anxious it should succeed, and what is of more importance, I am responsible for its success.

3. This new (for India) system, although of exceeding simplicity, convenient to all concerned, highly economical and easy of application, is not one that can be hastily or carelessly introduced, because it involves nothing less than the destruction of the whole of the present arrangements and the abolition of that branch of my office which now checks and compiles the accounts connected with the payments for telegrams. I have not the slightest doubt of its proving a highly advantageous arrangement if it be fairly tried; but this trial will not be fair if it be started with a supply of stamps inadequate to meet all possible demands.

4. The indent now submitted is not of the nature to save the experiment from great risk; the quantity indented for is far too small. It is so small that sufficient stamps cannot possibly be issued to all officers who may require them, and I very much fear that if no larger supply be granted the experiment will fail, as did the very partial trial made by Sir B. O'Shaughnessey some years since.

5. I should, indeed, much prefer that the attempt be abandoned altogether rather than that it should be submitted to the risk of failure by experimenting on it with the limited number of stamps now indented for.

7. The bicolour stamps also should be discontinued for reasons given hereafter.

It is true that I originated the idea of the bicolour stamps, and that I also assented to Mr. Montearth's modifications, and that I did not do so without first

studying the subject carefully ; but we were altogether wrong in our data. We were led to suppose that adhesive labels and the apparatus required for its manufacture was very expensive, far more so than the ordinary Bengal Judicial bicolour stamp, and also that the latter could not be easily forged ; but since I came to England I have acquired much valuable information, hardly procurable in India, that directly contradicts these suppositions. I find that the dies, the plates (the first cost), and the labels are by no means so expensive as we were led to suppose. On the contrary, the cost of the whole plant, manufacture, labels, and everything required for the full supply needful to start the system properly, is only (nearly) as $2\frac{1}{2}$ to 7 of the cost of only the watered paper required for the basis of the bicolour stamps.

We know for certain :—

1. That wherever the payments are numerous and of the same class stamps are universally acknowledged to simplify and effect a complete and easy check on what would otherwise be voluminous and troublesome accounts.

2. That they fully save their cost by the interest on money set free for circulation ; that they are, in fact, a cheap form of paper currency, against which no deposit of the valuable metals is held.

3. They vary in value very much, from one penny to several pounds.

4. That they are protected from fraudulent imitation or use first by the sovereign's likeness (to be found on every stamp) by being on a watered paper, and by the more valuable kinds being printed with a fugitive ink which fades whenever any attempt is made to remove the marks of obliteration.

5. The reason why the sovereign's likeness constitutes the main and almost only protection is that it is obtained from one original (matrix) die for all stamps. On this matrix die, which is expensive, the portrait is obtained by the waves in lines engraved continuously from side to side. To copy the likeness in waved lines is extremely difficult ; hence fraudulent imitations always have the head etched with broken lines like ordinary engravings.

6. Any other device than a portrait is easy to copy.

Applying these facts and desiderata to the case of the Indian Telegraph Department, we deduce the following results :—

Estimated receipts for telegrams for the year 1866-67.

Rs. 15,00,000 . . . £150,000

These receipts are paid into the treasuries at the end of the month. We may, therefore, consider that half a month's receipts are invested in useless cash, which is borrowed at 5%.

	£	s.	d.
5% on 150,000	312	10	0
Pay of Calcutta Office of account per annum, with superintendence over	500	0	0
Additional labour to treasuries, to telegraph masters, for postage, etc., and from robberies per annum	300	0	0
Total minimum cost of existing arrangements not less than	1,112	10	0

Against this we have :

To work the new system properly there should be not less than eight denominations of stamps.

For these eight denominations eight dies and eight copper plates of eighty multiples each are required. The prime cost of the former is £80 each, and of the latter £85 each.

	£	
Cost of plant (eight dies) 8 by 80	640	
„ Copper plates 8 by 85	680	
	1,320	
	£	s. d.
8% for wear and tear and interest	= 105	12 0
The cost of 5,000,000 adhesive stamps for deposit at 4s. 6d. per 1,000, £1,125.		
5% interest on this	= 56	5 0
Ditto of monthly supply of 125,000 = £28 2s. 6d.		
5% on ditto	= 1	5 0
Total annual expenditure for adhesive stamps	= 163	2 0
Against £1,112 10s. and much trouble.		

Next compare this with the cost of the Bengal bicolour stamps.

The cost of the watered paper for the Bengal bicoloured stamps varies from 12s. to 42s. per ream. Taking the lowest, we have—

	£
Cost of 5,000,000 stamps	7,500
5% on £7,500	375

which is in itself so much in excess of the cost of the adhesive stamps, plant included, that it is unnecessary to inquire what the remaining charges amount to.

The bicolour stamp machinery is on the spot, and that is all that can be said in its favour. I recommended its being availed of in order to save time and because even at this high charge it is much cheaper than cash payments. When stamps can be got from England it will be otherwise.

The device of the bicolour stamp, the Company's Coat of Arms, is also against it. As noted before, it can be easily copied. The protection of the two colours is very little. In fact, the sole protection is the watered paper, and that is concealed when the stamp is pasted on to a message sheet. It is evidently not a stamp to be depended on for any purpose.

I also solicit your attention to a peculiar and, admitted to be, good feature of my scheme, viz. that the stamps shall be so applied to the telegrams that after obliteration half the stamp may go with the receipt and half with the message itself, whereby the sender and the Government are assured against fraud.

This involves the stamps being cut in two, and as it is not only disrespectful, especially in the eyes of the natives of India, to cut the sovereign's head in two (and it also destroys the likeness), I originally intended that the device should be the arms of England instead, but for reasons already given they will not suit. I therefore propose, in lieu of it, to have a stamp with two heads and one legend. I have

discussed the matter with Messrs. De La Rue, who inform me there is no difficulty, and the only extra cost will be £30 for each die, or £240 for the eight denominations.

I would also solicit attention to two expressions resolved on by Government, which being somewhat ambiguous appear to call for explanation, or they may mislead the public. The Government of India in their resolution order that the introduction shall be at first experimental, and during the time of trial not compulsory, i.e. optional. As regards the experiment I am certain of its success, always provided it be fairly and fully tried, but the expression "not compulsory" calls for amendment. It certainly appears to mean that messages may or may not be stamped, but this is not as certainly the intention—*vide* paragraphs 5, 6, and 9 of Mr. Monteath's note, which distinctly notifies that *all messages are to be stamped*, and in paragraph 18 of the same note and paragraph 4 of Mr. Bayley's letter of 23rd April, conveys the same order, because in no other way could the "cash accounts" of the telegraph offices, the check on which is cumbrous and defective, be effected. *Not compulsory* evidently means that either the sender or the telegraph master may put the stamp on.

The only point on which the Government appears to have any doubt is as regards the adhesive stamps, which, as I have shown, will be at least 60% cheaper than the bicolour or Calcutta made; and such being the case, I think it only wise that instead of complying with Major Groves' limited indent, orders may be issued for the preparation and despatch of not less than 6,000,000 of stamps with a two-headed device, the same proportion as that indicated in my letter of 23rd February last.

P.S.—The stamps will require two months to prepare after the receipt of the order.

Q.

Letter No. 2,760, dated 27th September, 1866, from the Superintendent of Stamps, Calcutta, to the Director-General of Telegraphs.

1. In reply to your letter of 20th instant, No. 3,046, I have the honour to make the following observations:—

2. The four bicolour machines in my office are capable of printing fifty thousand stamps per diem.

3. This outturn requires unremitting labour on the part of the machines, and allows but scanty time for cleaning the machinery.

4. Of these, forty thousand impressions are required for law stamps, so that the greatest number of stamps which could be supplied to your department would be ten thousand per diem, or two and a half lacs per mensem. The forty lacs for which you now indent would therefore not be completed for sixteen months.

5. The above calculations are based on the assumption that three Telegraph stamps, like Judicial stamps, would be printed simultaneously. The forms, however, which have been prepared at the Military Orphan Press are printed two on a sheet, and these two are printed on alternate instead of adjacent pages, and must therefore be cut and then stamped singly.

6. Unless, therefore, the forms already printed be abandoned, the work will take, with the existing machines, four years.

11. Should these considerations not lead you to defer the introduction of the

proposed change till the arrival of the adhesive stamps from England, I shall be happy to prepare for you an estimate of the establishment necessary for counting the blank forms, recounting them when stamped, checking indents, issuing stamps to district officers, examining stamp accounts, and last, but not least, scrutinising applications for the renewal of spoiled stamps which I imagine would, by reason of frequent interruptions on the telegraph lines, reach a considerable percentage on the issues.

R.

Resolution of the Government of India, No. 508, from the Foreign Department, dated 28th May, 1868.

1. At the special request of Colonel Robinson a supply of six millions of stamps has been manufactured in England and forwarded to Calcutta by order of the Secretary of State. These stamps Colonel Robinson now proposes to distribute to Treasuries in such quantities that the Treasury Officers should have always in hand a six months' supply calculated on the average weekly collections or indents of the telegraph master.

3. It is not proposed that senders of messages should be compelled to put stamps in their telegrams, although it is essential that stamps should be applied. The compulsion is to be on the department and not on the public.

4. The rules proposed for the working of the scheme are given in the draft notification "A", which forms one of the enclosures of Colonel Robinson's letter.

5. His Excellency the Viceroy and Governor-General in Council approves of and sanctions Colonel Robinson's proposals, and the notification which he proposes to issue, and desires that Colonel Robinson will take measures for introducing the scheme of prepayment by stamps from such date as he may consider most convenient for the Telegraph Department and the public.

S.

Telegraph Department Notification, Calcutta, the 22nd December, 1868.

Introduction of stamps from 1st February, 1869. From the 1st of February, 1869, all messages received into a Telegraph Office for despatch, must be stamped to the full value for all demands.

2. Telegraph stamps will be procurable at all Telegraph Stations in any quantities, and at Civil Treasuries in quantities of the value of not less than Rs. 50 of labels at one time, provided that the quantity sold shall not include less than Rs. 10 worth of any particular value of stamps.

3. Telegrams can be sent from out-stations by post, but they must be enclosed in registered covers. At stations where Telegraph stamps are not procurable, they may be paid for by postage stamps at the rate of seventeen annas to the rupee. In such cases, the Post Office registration receipt will take the place of the ordinary Telegraph receipt. If any telegram be received insufficiently stamped, it will be returned bearing "to the sender."

Stamps procurable at Telegraph Offices and Civil Treasuries.

Telegrams for transmission from non-Telegraph Stations, where Telegraph stamps are not available, may be paid for in postage stamps.

4. Telegraph stamps are double-headed, the object being that the upper half shall be returned on the receipt (whereby the sender receives a guarantee that his message has not been suppressed for the sake of the money), and the lower half shall be affixed to the message as voucher to Government that it has been prepaid.

The form of stamp provides a guarantee to the sender and to the Government.

5. Proper forms on which to write telegrams are available at all Telegraph Stations gratis for messages written at the office, or for sale at the following rates: per 100, 1 rupee 2 annas; per 50, 10 annas; per 25, 6 annas; per 12, 3 annas. These forms will also shortly be obtainable at the same rates at all Treasuries.

Forms on which to write messages procurable at all Telegraph Stations.

6. The senders of telegrams must be careful to affix their stamps on the spaces left blank for the purpose on the message forms, the upper half on the receipt, the lower half on the message, and to see that the stamps are defaced with the office stamp, which carries the name of the office and date.

Stamps to be properly affixed to the forms, upper half on the receipt, lower half on the message.

7. Telegraph stamps cut in two, before being sent into a Telegraph Office, will not be accepted.

Stamps cut in two will not be accepted.

D. G. ROBINSON, *Col. R.E.*,

Director-General of Telegraphs in India.

T.

Report on the Traffic Operations of the Telegraph Department for the year 1871-2.

13. The Vienna Convention had fixed the tariff from London to India (west of Chittagong) at Rs. 28½ per 20 words by all routes. As mentioned in the last report, the charges via Suez and via Teheran were raised by the companies from the 15th February, 1871, to Rs. 45 per 20 words, and those to other places were enhanced proportionately. The rates via Turkey, however, remained unchanged. It was contended by the companies that the lower rate was unremunerative, and that Turkey was working at a loss. A Special Commission was therefore convened at Berne which decided that Turkey must equalize its tariff with those by the other routes. It was also determined that the minimum chargeable length of a message should be twenty words, the special reduction in favour of ten-word messages being withdrawn. Turkey for some time refused to ratify the proceedings of this Commission, but eventually submitted. Accordingly from the 10th December, 1871, the rates by all routes were equalized. Since this date the number of messages traversing the Turkish route has decreased very seriously.

U.

Government Resolution on the Report of the Telegraph Department for the year 1875-6.

11. The year is memorable for the introduction under the St. Petersburg Convention of the new single-word tariff, with a minimum of ten words, which came into force on the 1st January, 1876. Also for the limitation by the Convention of the length of the word to ten characters, the excess being charged as another word.

V.

From the Director-General of Telegraphs to the Superintendent of Telegraphs, Madras Division, No. 3,107, dated Calcutta, 14th August, 1877.

The Superintendent of Stamps at Madras has now in stock 1,766 Telegraph stamps for Rs. 28½ each. As this denomination of stamps will not be again required, it is very desirable that the few that remain should be disposed of as soon as possible.

The Director-General, therefore, desires that you will draw on the stock for issue at the Madras Office and work them up in conjunction with other stamps as fast as opportunities for using them admit, until the whole stock is exhausted.

W.

Letter No. 3,089, dated 11th August, 1877, from the Director-General of Telegraphs to the Superintendent of Stamps, Calcutta.

1. The Director-General does not think it desirable to alter the basis of fixed stock for Telegraph stamps now laid down at three and a half years' consumption. The present stock of 2, 4, and 8 annas labels exceeds three and a half years' consumption; it will not therefore be necessary to indent for any of these denominations.

2. It is, however, obviously necessary to considerably increase the reserve of 1 rupee labels, and it is proposed to do this by the amount of three and a half years' issue of those of lower value which have hitherto been used to supplement 1 rupee stamps.

3. The consumption of 1 rupee stamps has been for three and a half years, Rs. 36,40,646. Add three and a half years' consumption of 2, 4, and 8 annas stamps—Rs. 5,77,238—total 42,17,884. Deduct 1 Re. stamps in stock—3,46,960—and those now due on indent—17,01,120—leaving Rs. 21,69,804. Say, 27,122 sheets of eighty labels each.

4. The Director-General desires that 1,250 sheets of 1 anna labels may be included in the next indent. The design of these new stamps may follow the 28½ or 14¼ pattern, of which no more will be wanted. We at present have no 1 anna Telegraph stamps, and a postage stamp has to be used when charges amount to an odd number of annas, and it is to avoid this undesirable procedure that the new 1 anna stamp is required.

X.

Letter No. 44 (Telegraph), dated 19th October, 1877, from the Government of India to the Secretary of State for India.

We have the honour to forward herewith for compliance an indent, in duplicate, for stamps required for the Indian Telegraph Department during the year 1878-9.

2. Provision has been made in the indent for 1 anna stamps, a new denomination, which the Director-General of Telegraphs says is rendered necessary by the introduction of the word tariff. Their design or colour may follow those of the 28½ or 14¼ rupee labels, which are not now required.

4. The stamps should be supplied during 1878-9, and the cost treated in the Home accounts as a final charge of the Indian Telegraph Department.

Y.

Letter No. 32 (Telegraph), dated 20th December, 1877, from the Secretary of State for India to the Government of India.

I have received your letter, No. 44 (Telegraph), dated 19th October, forwarding an indent for Telegraph stamps required for use in the three Presidencies, and I have sanctioned compliance with the indent.

2. I request to be informed whether the word "Tariff" is to be printed on the new 1 anna stamps.

Z.

Letter No. 260, dated 1st February, 1878, from the Director-General of Telegraphs to the Secretary to the Government of India.

In reply to your No. 13, of the 30th January, I have the honour to state that the word "Tariff" should not be printed on the new 1 anna telegraph labels, which should have no inscription on them beyond the usual "Government of India—Telegraph Department—One Anna."

2. The origin of the inquiry may probably be traced to the fact of its having been stated in the requisition that the new class of stamp was rendered necessary by the introduction of the word "Tariff." When the minimum rate was for twenty or ten words the charge never came to an uneven number of annas.

AA.

Letter No. 2,003, dated Simla, 26th July, 1881, from the Under-Secretary to the Government of India to the Superintendent of Stamps, Calcutta.

I am directed to authorize you to print the word Telegraph on the 2 anna impressed labels, and issue them as Telegraph stamps of that value until a supply of the proper stamp is received from England.

BB.

Letter dated 23rd January, 1882, from the Director-General of Telegraphs to the Superintendent of Stamps, Calcutta.

Bombay is out of 1 anna Telegraph stamps. Do you know if he has plenty of those Judicial stamps, or whatever they were, across which you had the word Telegraph printed? He must be supplied with some kind of 1 anna stamp pending the arrival of those from England shortly expected.

Reply, dated 23rd January, 1882.

We cannot say whether Bombay has got a supply of 1 anna Special Adhesive stamps or not. We have a supply of 31,000 labels, and can spare 8,000 labels for conversion into Telegraph stamps at present. By Judicial stamps Mr. Teale evidently means Special Adhesive stamps, because last year we converted 2 anna Special Adhesive stamps into Telegraph stamps.

CC.

Letter No. 159, dated the 26th January, 1882, from the Superintendent of Stamps, Calcutta, to the Government of India.

I beg to report that the Superintendent of Stamps, Bombay, is out of 1 anna Telegraph stamps, and Madras is very low. I therefore solicit the sanction of Government to have the word Telegraph printed over 1 anna Special Adhesive stamps, and to issue them as Telegraph stamps for use in Bombay and in Bengal and Madras, if necessary, pending the arrival of the regular 1 anna Telegraph stamps.

DD.

Letter dated the 2nd February, 1882, from the Under-Secretary to the Government of India to the Superintendent of Stamps, Calcutta.

In reply to your letter, No. 159, dated the 26th January, 1882, I am directed to state that the Governor-General in Council sanctions the issue of 1 anna Special Adhesive stamps with the word Telegraph printed over them for use as Telegraph stamps in Bombay and in Bengal and Madras, if necessary, pending the arrival of the supply of 1 anna Telegraph stamps.

EE.

Letter No. 224, dated the 2nd February, 1882, from the Superintendent of Stamps, Calcutta, to the Superintendent of Government Printing.

I have the honour to forward herewith 200 sheets of 1 anna Special Adhesive stamps, each sheet containing eighty labels, and to request that you will be so good as to enface them with the word Telegraph over the coronet as before, and return them to this office as soon as possible.

FF.

Office Notes of 1896.

To Director-General.—Deputy-Superintendent, Calcutta, proposes Rs. 2 stamps as unit charge for urgent telegrams; suggests that the present Rs. 2/8 stamps should be surcharged on Rs. 2; that former Rs. 2/8 chiefly used with another -/8 to make up Rs. 3. Suggestions appear reasonable. Superintendent, Calcutta, might be asked his opinion.

To Director-General.—When ordering next year's supply of stamps we might have out Rs. 2 stamps in lieu of Rs. 2/8. But I don't like the idea of altering the enface value of Rs. 2/8 stamps in stock. It isn't very much more trouble to affix two 1/- stamps connected by perforations than to affix a single stamp. (21.11.96.)

To Director of Telegraphs.—The cost is £50 for each die and £75 for each plate. Seeing that in all probability before long the 2/- urgent telegrams will be reduced to 1/8, I hardly think it worth while to spend £125 on introducing now a Rs. 2 stamp. (30.11.96.)

To Director-General.—Looking to the cost as given above, the suggestion made

by Superintendent, Calcutta, to have a 2 rupee stamp may be deferred. We shall be more likely to want a 1/8 stamp. (8.12.96.)

From Director-General.—Please reply that I am not prepared to incur the expense and trouble involved in the introduction of a new stamp for Rs. 2. (9.12.96.)

GG.

Office Notes of 1899.

To Director-General.—Superintendent, Calcutta, asks for a reconsideration regarding the introduction of a 2/- stamp in place of 2/8. The proposal was formerly rejected on the ground of expense. On this point the figures given by him are worth considering, the saving in number of stamps being a set-off against the introduction of a new die. The point brought to notice by him is that 456,813 inland urgent telegrams were sent during 1897-8, and he argues that half that number might have been Rs. 2 telegrams, so that 228,400 of these telegrams might have been stamped with one stamp instead of with two had there been a Rs. 2 stamp. The English price of eighty stamps is 1s. 2d. The stamps come on sheets of eighty, so that the value of 228,400 stamps saved would be £166. The die and plate cost £125. The reason why the Rs. 2 was not introduced was on the ground of expense, but it would seem as if its introduction would effect a saving. There is no doubt it would be a great convenience. There is, of course, the probability of reducing the cost of urgent telegrams, but even then the Rs. 2 stamps would be useful. If half of our inland urgent traffic is in Rs. 2 telegrams, we should save the cost of the new die and plate within the year by the smaller number of other stamps purchased from England.

To Director-General.—I certainly agree with Superintendent's, Calcutta, suggestion as regards having a Rs. 2 stamp, but would not recommend surcharging our Rs. 2/8 stamp. The latter denomination might be abolished when the supply is exhausted. It seems almost anomalous to have no stamp equivalent to the value of a unit message of a certain class, and the reasons for delaying its introduction given in 1896 are not now sufficient for further delay. (13.3.99.)

From Director-General.—When we next indent for stamps get out a supply of Rs. 2 ones and cease to indent for Rs. 2/8 stamps, letting the supply of the latter work itself out. No Treasury to issue Rs. 2 stamps so long as Rs. 2/8 stamps are in stock. Surcharging not desirable. Inform Superintendent, Calcutta office, and thank him for his action in the matter. (11.4.99.)

HH.

From letter No. 839, dated the 4th May, 1899, from the Superintendent of Stamps to the Director-General of Telegraphs.

The last indent for Telegraph stamps of Rs. 2/8 was sent on the 26th September, 1898. The quantity indented for was 5,000 sheets of eighty stamps of 2/8. There are now in stock in this store 2,763 sheets of eighty stamps each.

II.

Note in the Director-General's Office, dated 9.5.99.

As regards surcharging, it is not quite clear from the letter No. 839 from the Superintendent of Stamps whether any portion of the English indent for 5,000 sheets of eighty remains uncompleted. He says he has 2,763 sheets in his store, but the balance of 2,237 sheets may be scattered over the various treasuries. This should be cleared up, and if there is any considerable balance uncompleted, they might be all surcharged by means of a black impression on upper and lower halves similar to what was done with postage stamps some years ago. I doubt whether that could be done with the stock out here, but we might ask; otherwise, as the Deputy Director-General remarks, we shall be a long time exhausting the present supply.

JJ.

Letter No. 5 G, dated 12th May, 1899, from the Director-General of Telegraphs to the Secretary to the Government of India, P.W.D.

I have the honour to bring to your notice that it has been found of late years that the Rs. 2/8/- Telegraph stamp is not so convenient as a Rs. 2/- stamp would be, specially in large offices, of which a great number of urgent telegrams of the minimum length are booked, and that it is therefore proposed to discard the former and obtain in future a supply of the latter.

2. It may seem a small matter, but our experience is that much time is taken up in affixing two 1 rupee stamps instead of having only one stamp to affix, and this is very noticeable on such occasions as opium sale days, when an office like Calcutta is filled with opium speculators, all anxious to despatch their quotations, all of which are Rs. 2/- telegrams, with as little delay as possible.

3. I trust, therefore, that the above proposal may be sanctioned, and I would then ask that the financial department be requested to arrange for all rupees 2/8/- Telegraph stamps, now in the custody of the Superintendent of Stamps and Stationery, Calcutta, being surcharged "Rs. 2/-" on the upper and lower halves, in a similar manner as postage stamps are often surcharged.

4. Arrangements can be made by this department to expedite the consumption of the stock of Rs. 2/8/- stamps in the treasury, and it may also be found possible to call them in on the arrival of the Rs. 2/- stamps and surcharge them.

5. It is recommended that the design of the Rs. 2/- stamp be similar to that of the Rs. 2/8/- stamp, but that the colour be different. A pale primrose might be adopted, and the necessary alteration made in the value.

KK.

Letter No. 546, dated 8th June, 1899, from the Government of India to the Director-General of Telegraphs.

With reference to your letter, No. 5 G, dated the 12th May, 1899, I am directed to say that the Government of India approve of your proposal, and that steps will be taken to substitute Telegraph stamps of the value of Rs. 2/- for the Rs. 2/8/- stamps now in use.

LL.

Letter No. 2,202 T, dated the 14th August, 1899, from the Director-General of Telegraphs to the Superintendent, Government Printing.

With reference to your letter, No. 1,099 P, dated the 28th of July, 1899, I am directed to return herewith approved the proof of the figure and word "2 Rupees", with which the Telegraph stamps of the value of Rs. 2/8/- are to be overprinted.

MM.

Letter No. 359, dated the 8th February, 1900, from the Superintendent of Stamps to the Director-General of Telegraphs.

I have the honour to inform you that I have only 400 sheets of Rs. 2/8/- Telegraph stamps converted into Rs. 2/-. Bombay requires some, and so also will Madras, as the Madras stock is only 150 sheets. I therefore estimate that 1,000 sheets more at least will be required to meet the current demands until the Rs. 2/- overprinted arrive from England, and would propose that Foreign Bill stamps, as per sample attached, should be printed to meet this demand.

This procedure was adopted in the case of 1, 2, and 4 annas stamps which ran short in the year 1882.

I apprehend that our stock of 1 rupee Telegraph stamps will not stand the extra demand that will be made on them, and no steps have been taken to get in a supplementary stock of these. If this meet your approval I will overprint 500 sheets only at first.

NN.

Letter No. 843 S.R., dated the 15th February, 1900, from the Government of India to the Superintendent of Stamps, Calcutta.

I am directed to forward a copy of a letter from the Director-General of Telegraphs to the address of the Government of India in the Public Works Department, No. 165 T, dated the 13th February, 1900, and to request that you will have the word "Telegraph" printed on Foreign Bill stamps of the value of 2 rupees, and issue them as Telegraph stamps of the same value until a supply of the proper stamp is received from England.

OO.

Telegram No. 850 S.R., dated 15th February, 1900, from Viceroy, Calcutta, to Secretary of State, London.

Our Financial Despatch No. 7, 11th January last. Please expedite despatch of overprinted 2½ rupee Telegraphic stamps. Present stock very low.

PP.

Telegram, dated 16th February, 1900, from Secretary of State, London, to Viceroy, Calcutta.

Your telegram of yesterday. Stamps promised to be delivered for shipment early March. Will be despatched as soon as possible.

QQ.

Letter No. 7, dated London, 8th March, 1900, from the Secretary of State to His Excellency the Right Honourable the Governor-General of India in Council.

I have considered in Council your Excellency's letter in the Finance and Commerce Department, No. 7, dated 11th January, 1900, and I have directed that the Telegraph stamps of the value of Rs. 2/8/0 already manufactured on the annual indent for 1899-1900 shall be overprinted and despatched to India as soon as possible.

2. I have also sanctioned the introduction of the new Rs. 2/- Telegraph stamps of design similar to that of the Rs. 2, Rs. 3, and Rs. 5 postage stamps, and Messrs. De La Rue and Company have been instructed to proceed with the manufacture of the quantities demanded in the annual indent for 1900-1.

RR.

Telegram dated 10th June, 1904, from the Deputy-Director Traffic Branch to the Director Traffic Branch.

Superintendent Stamps, Calcutta, reports demand on Telegraph stamps 1, 2, and 4 annas abnormally heavy. Bombay urgently demands three thousand sheets 1 and 2 annas and six thousand 4 annas, while stock is only twelve hundred 1 and 2 annas and six hundred 4 annas. Suggests converting seven thousand five hundred sheets 1 rupee to 4 annas, five thousand eight hundred sheets 8 annas to 2 annas, and four thousand sheets Foreign Bill stamps into 1 anna. Matter urgent. Please wire sanction to Superintendent Stamps direct.

SS.

Telegram dated 10th June, 1904, from the Director-General of Telegraphs to the Superintendent Stamps and Stationery.

Your proposal to surcharge stamps 1, 2, and 4 annas agreed to.

TT.

Letter No. 1,977, dated 9th August, 1904, from the Controller of Stamps to the Director-General of Telegraphs.

With reference to the second paragraph of your letter, No. 5,476 T, dated 12th ultimo, and in continuation of this office, letter No. 963, dated 15th idem, I have the honour to say that 1 and 2 anna Telegraph stamps have this day been received per s.s. *Palwan*. The 4 anna Telegraph stamps are shortly expected per s.s. *Golconda*.

2. As the surcharged 1 and 2 anna stamps are no longer required, orders may be passed for their destruction. The balance in hand is noted below :—

Surcharged Telegraph stamps.

1 anna	.	.	81 sheets 76 labels.
2 anna	.	.	3,094 sheets 76 labels.

UU.

Letter No. 5,674 T, dated 17th August, 1904, from the Director-General of Telegraphs to the Controller of Stamps.

With reference to your letter No. 1,977, dated the 9th of August, 1904, I have the honour to inform you that your proposal to destroy the surcharged 1 anna and 2 anna Telegraph stamps has been approved of by the Director-General.

VV.

Letter No. 1,215, dated 18th August, 1904, from the Controller of Stamps to the Director-General of Telegraphs.

In continuation of this office letter No. 1,977, dated 9th instant, I have the honour to say that 4 anna Telegraph stamps have been received per s.s. *Golconda*, and are being issued in accordance with the instruction contained in the second paragraph of your letter No. 5,476 T, dated 12th July, 1904.

Orders may now be passed for the destruction of the 4 anna surcharged stamps, the balance of which is fifty-seven and seventy-seven labels.

WW.

Letter No. 5,708 T, dated 24th August, 1904, from the Director-General of Telegraphs to the Controller of Stamps.

With reference to your letter No. 1,215, dated the 18th of August, 1904, and in continuation of this office letter No. 5,674 T, of 17th August, 1904, I have the honour to inform you that your proposal to destroy fifty-seven sheets and seventy-seven labels of the 4 anna surcharged Telegraph stamps has been approved of by the Director-General.

APPENDIX B.

TABLES OF DE LA RUE PLATES.

THE system of consecutively numbering the plates of all descriptions of adhesive stamps was commenced by Messrs. De La Rue & Co. in August, 1858. Prior to this date 115 plates had been made by the firm, which are accounted for thus :—

Great Britain.	Draft, Receipt, Draft or Receipt	.	24	plates
" "	Foreign Bill . . . . .	.	37	"
" "	Admiralty . . . . .	.	7	"
" "	Chancery Fee Fund . . . . .	.	21	"
" "	Postage . . . . .	.	4	"
India.	Postage . . . . .	.	13	"
" "	Telegraph . . . . .	.	3	"
Jamaica.	Fiscal . . . . .	.	5	"
Ceylon.	Postage . . . . .	.	1	"
			<u>115</u>	

The first series of current numbers begins therefore at 116, and is given below as far as August, 1861, when the control of the printing of Indian stamps was transferred from the Commissioners of Inland Revenue to the Controller of Stamps at Somerset House, acting on behalf of the Indian Government. At about the same time the control over Colonial stamps was transferred to the Crown Agents for the Colonies. As a result, the first series of current numbers was confined from the above date to the stamps of Great Britain. The conjectured position of plates which were not registered and of which we have not been able to find specimens with margin attached showing the current number, is shown in the following lists in italics.

At the commencement of 1863 a new series was started for Indian Revenue stamps. This series began at No. 42, allowance having been made for forty-one plates of Indian stamps previously supplied. These consist of sixteen Foreign Bill plates, six Receipt plates, and nineteen Postage plates, including Plate 8 of the half anna, the registration of which had been delayed some three or four months. The three Telegraph plates made in 1857 do not seem to have been counted. The plates for Postage and Telegraph stamps from 1863 to 1869 were not numbered.

Of the five Postage plates registered on the 13th April and 15th June, 1870, three were numbered and two were not. Referring to the list, it will be seen that the registration of most of the Postage plates of about this time was obviously considerably delayed (*vide* Nos. 97, 107, 108, and 109). Hence it is concluded that the unnumbered plates of 1870 were also delayed, and had been made before the Postage plates began to be numbered.

When forty-five numbered Fiscal plates and forty-five unnumbered Postage and

Telegraph plates had been made, the latter classes were brought in, and from 1869 the series became a combined one for all descriptions of Indian adhesive stamps. The first two Court Fee plates were numbered 108 and 109 by mistake, these numbers having been already appropriated to Postage plates prepared but not yet brought into use.

Two plates are missing during the first twenty-five years of this series, viz. Nos. 188 and 236. These are likely to have been Court Fee or Special Adhesive plates, which were either not registered or else the registration sheets have been lost.

From May, 1882, to March, 1890, the registration sheets do not give the current numbers, which have therefore been assigned simply in the order in which the plates were registered.

Since 1888 only the first plate of each design has been registered. The five rupees Court Fee, No. 351, of 14th June, 1888, is the first Indian stamp to appear with Jubilee line. The gaps between this stamp and the end of the reign must belong to the plates of those stamps that were issued with jubilee line, namely, half and one anna Postage, eight annas Share Transfer, one anna Receipt, one, four, eight annas, and one rupee Court Fee.

In the King's Head series, stamps of which one or two marginal-cut varieties are known are followed by one blank number; stamps of which four varieties are known are followed by four or five blanks. In the latter the registered plate is always cut No. 1. Hence it is tolerably certain that the blanks represent duplicate plates distinguishable from each other by the different marginal cuts. The continuous jubilee line was abandoned in favour of the broken line in the case of all plates made after the end of 1902.

A. COMBINED SERIES OF PLATES.

Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
116.	G.B., £5, Probate . . .	1	26.8.58	140.	Sierra Leone, 6d., Postage	1	Not Reg.
117.	G.B., £1 . . .	1	26.8.58	141.	G.B., 1d., Draft or Receipt	30	12.10.59
118.	G.B., 10s.	1	26.8.58	142.	G.B., 1d.	31	12.10.59
119.	G.B., 2s. 6d.	1	Not Reg.	143.	Mauritius, 9d., Postage . . .	1	5.11.59
120.	G.B., 6d.	1	Not Reg.	144.	Mauritius, 4d.	1	11.11.59
121.	G.B., 6d.	2	26.8.58	145.	Mauritius, 1d.	1	23.11.59
122.	G.B., 5s.	1	Not Reg.	146.	Mauritius, 2d.	1	23.11.59
123.	G.B., 1s.	1	26.8.58	147.	Vancouver, 2½d.,	1	19.12.59
124.	G.B., 2s. 6d.	2	Not Reg.	148.	G.B., 1d., Draft or Receipt	32	Not Reg.
125.	G.B., 2s. 6d.	3	26.8.58	149.	G.B., 1d.	33	5.3.60
126.	G.B., 5s.	2	26.8.58	150.	G.B., 1d.	34	5.3.60
127.	G.B., 6d., Matrimonial . . .	1	17.11.58	151.	India, 1 a., Receipt	1	5.3.60
128.	G.B., 10s.	1	13.11.58	152.	India, 1 a.	2	9.3.60
129.	G.B., 2s. 6d.	1	13.11.58	153.	G.B., 1d., Draft or Receipt	35	28.3.60
130.	G.B., 5s.	1	13.11.58	154.	G.B., 1d., Inland Revenue	1	25.4.60
131.	G.B., 1d., Draft or Receipt	25	29.11.58	155.	G.B., 1d.	2	25.4.60
132.	G.B., 1d.	26	29.11.58	156.	G.B., 3d.	1	12.6.60
133.	G.B., 1s., Matrimonial . . .	1	17.11.58	157.	G.B., £1, Customs	1	27.8.60
134.	G.B., £1	1	17.11.58	158.	G.B., 1s.	1	10.7.60
135.	6d., Petty Sessions	1	15.1.59	159.	G.B., 1d.	1	20.7.60
136.	G.B., 1d., Draft or Receipt	27	21.5.59	160.	G.B., 1d., Draft or Receipt	36	8.8.60
137.	G.B., 1d.	28	21.5.59	161.	G.B., 1d.	37	8.8.60
138.	India, 8 pies, Postage . . .	1	21.5.59	162.	G.B., 10s., Customs	1	6.9.60
139.	G.B., 1d., Draft or Receipt	29	21.5.59	163.	G.B., 6d.	1	27.8.60

Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
164.	G.B., 2s.	1	27.8.60	185.	India, 4 r., Foreign Bill	1	21.1.61
165.	G.B., 5s.	1	6.9.60	186.	India, 2 a.	1	28.1.61
166.	G.B., 4d.	1	6.9.60	187.	India, 6 r.	1	20.2.61
167.	Jamaica, 1d., Postage	1		188.	India, 4 a.	1	1.3.61
168.	G.B., £10, Customs	1	26.9.60	189.	India, 8 a.	1	15.3.61
169.	Jamaica, 2d., Postage	1		190.	India, 18 r.	1	8.4.61
170.	Jamaica, 4d.	1		191.	India, 8 r.	1	8.4.61
171.	G.B., £5, Customs	1	26.9.60	192.	India, 24 r.	1	8.4.61
172.	G.B., 6d., Inland Revenue	1	26.9.60	193.	India, 12 r.	1	15.4.61
173.	Jamaica, 1s., Postage	1		194.	G.B., 3d., Probate	1	6.5.61
174.	Jamaica, 6d.	1		195.	India, 3 r., Foreign Bill	1	18.6.61
175.	G.B., £2 10s., Foreign Bill	1	21.6.61	196.	G.B., £5	1	1.7.61
176.	India, 2 r.,	1	20.12.60	197.	India, 1½ r.	1	20.7.61
177.	India, ½ a., Receipt	1	13.12.60	198.	G.B., 6d., Postage	2	Not Reg.
178.	G.B., 1d., Draft or Receipt	38	27.2.61	199.	G.B., 3d.	1	"
179.	G.B., 1d.	39	27.2.61	200.	G.B., 9d.	1	"
180.	India, 1 r., Foreign Bill	1	21.12.60	201.	G.B., 1d., Inland Revenue	3	14.11.61
181.	India, ½ a., Receipt	2	14.1.61	202.	India, 3 a., Foreign Bill	1	15.8.61
182.	India, ½ a.	3	30.5.62	203.	India, 12 a.	1	23.8.61
183.	India, 1 a.	3	1.3.61	204.	India, 6 a.	1	31.8.61
184.	Malta, ½ d., Postage	1	Not Reg.				

B. SECOND SERIES OF PLATES, FOR INDIAN STAMPS ONLY.

Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
42.	1 a., Customs	1	12.1.63	69.	5 r., Special Adhesive	1	25.1.66
43.	4 a., Share Transfer	1	3.1.63	70.	6 r.	1	14.2.66
44.	7½ r.	1	12.1.63	71.	8 r.	1	2.2.66
45.	12 a.	1	6.1.63	72.	10 r.	1	14.2.66
46.	1 r.	1	16.1.63	73.	20 r.	1	19.1.66
47.	1¼ r.	1	20.1.63	74.	25 r.	1	19.1.66
48.	8 a.	1	14.1.63	75.	7 r.	1	10.1.66
49.	2 a.	1	4.2.63	76.	9 r.	1	10.1.66
50.	3 a.	1	27.1.63	77.	30 r.	1	10.1.66
51.	6¼ r.	1	13.2.63	78.	40 r.	1	17.1.66
52.	20 r.	1	11.2.63	79.	50 r.	1	17.1.66
53.	1 a.	1	18.2.63	80.	100 r.	1	28.3.66
54.	5 r.	1	25.2.63	81.	200 r.	1	28.3.66
55.	10 r.	1	20.2.63	82.	500 r.	1	21.3.66
56.	2½ r.	1	13.3.63	83.	1000 r.	1	21.3.66
57.	3¼ r.	1	17.3.63	84.	1 a., Receipt	4	26.2.68
58.	1 a., Special Adhesive	1	8.12.65	85.	1 a.	5	30.3.68
59.	2 a.	1	21.2.66	86.	1 a.	6	29.4.68
60.	4 a.	1	21.3.66	87.	8 a., Telegraph	B3	2.6.69
61.	3 a.	1	30.1.66	88.	8 a.	B4	16.6.69
62.	8 a.	1	28.2.66	89.	1 r.	C2	16.6.69
63.	12 a.	1	28.2.66	90.	Small Cause Court	1	2.6.69
64.	6 a.	1	25.1.66	91.	High Court	1	2.6.69
65.	3 r.	1	2.2.66	92.	2 a., Telegraph	I1	23.7.69
66.	1 r.	1	8.3.66	93.	4 a.	A2	23.7.69
67.	4 r.	1	21.3.66	94.	1 a., Revenue	1	15.9.69
68.	2 r.	1	14.3.66	95.	1 a.	2	15.9.69

Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
96.	1 a., Revenue . . .	3	22.9.69	147.	8 a., Court Fee . . .	5	20.9.72
97.	$\frac{1}{2}$ a., Postage . . .	1 W	13.4.70	148.	1 a. " . . .	6	20.9.72
98.	14 $\frac{1}{4}$ r., Telegraph. . .	J 1	22.10.69	149.	8 a. " . . .	6	20.9.72
99.	28 $\frac{1}{2}$ r. " . . .	K 1	22.10.69	150.	4 a. " . . .	4	10.10.72
100.	1 a., Special Adhesive. . .	2	1.12.69	151.	2 a. " . . .	3	10.10.72
101.	1 a., Revenue . . .	4	19.1.70	152.	3 a. " . . .	2	7.11.72
102.	1 a., Special Adhesive. . .	3	1.12.69	153.	6 a. " . . .	2	13.11.72
103.	1 a., Revenue . . .	5	16.2.70	154.	1 r. " . . .	4	22.1.73
104.	1 a. " . . .	6	16.2.70	155.	8 a. " . . .	7	7.11.72
105.	4 a., Postage . . .	4 F	15.6.70	156.	8 a. " . . .	8	13.11.72
106.	$\frac{1}{2}$ a. " . . .	1 X	15.6.70	157.	8 a. " . . .	9	22.1.73
107.	$\frac{1}{2}$ a. " . . .	1 Y	8.8.72	158.	8 a. " . . .	10	22.1.73
108.	{ 1000 r., Court Fee . . .	1	26.4.71	159.	2 a. " . . .	4	12.3.73
	{ $\frac{1}{2}$ a., Postage . . .	1 Z	8.8.72	160.	1 a. " . . .	7	12.3.73
109.	{ 10 r., Court Fee . . .	1	22.6.71	161.	8 a. " . . .	11	12.3.73
	{ 4 a., Postage . . .	4 G	21.8.72	162.	8 a. " . . .	12	12.3.73
110.	100 r., Court Fee . . .	1	22.6.71	163.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{1}{2}$ _B	30.4.73
111.	20 r. " . . .	1	22.6.71	164.	8 a., Court Fee . . .	13	30.4.73
112.	40 r. " . . .	1	22.6.71	165.	8 a. " . . .	14	30.4.73
113.	70 r. " . . .	1	12.7.71	166.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{3}{4}$ _C	25.5.73
114.	1 a. " . . .	1	19.7.71	167.	2 a., Court Fee . . .	5	9.7.73
115.	1 r. " . . .	1	19.7.71	168.	4 a. " . . .	5	9.7.73
116.	1 a. " . . .	2	9.8.71	169.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{1}{2}$ _D	9.7.73
117.	200 r. " . . .	1	30.8.71	170.	$\frac{1}{2}$ a. " . . .	1 $\frac{1}{2}$ _E	9.7.73
118.	400 r. " . . .	1	30.8.71	171.	1 a., Court Fee . . .	8	11.9.73
119.	700 r. " . . .	1	14.9.71	172.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{3}{4}$ _F	11.9.73
120.	2 a. " . . .	1	5.9.71	173.	1 r., Court Fee . . .	5	11.9.73
121.	8 a. " . . .	1	14.9.71	174.	4 a. " . . .	6	11.9.73
122.	4 a. " . . .	1	14.9.71	175.	4 a. " . . .	7	15.10.73
123.	12 a. " . . .	1	23.10.71	176.	3 a. " . . .	3	7.1.74
124.	6 a. " . . .	1	25.10.71	177.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{1}{2}$ _G	7.1.74
125.	3 a. " . . .	1	25.10.71	178.	1 a., Court Fee . . .	9	15.10.73
126.	2 r. " . . .	1	17.11.71	179.	1 a. " . . .	10	15.10.73
127.	5 r. " . . .	1	17.11.71	180.	8 a. " . . .	15	15.10.73
128.	7 r. " . . .	1	22.11.71	181.	8 a. " . . .	16	7.1.74
129.	4 r. " . . .	1	22.11.71	182.	8 a. " . . .	17	7.1.74
130.	1 a., Postage . . .	2 K	8.8.72	183.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{1}{2}$ _H	10.6.74
131.	1 a. " . . .	2 L	13.8.72	184.	9 p. " . . .	8	1.4.74
132.	2 a., Court Fee . . .	2	28.5.72	185.	1 r. " . . .	9	1.4.74
133.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{1}{2}$ _A	13.8.72	186.	1 r., Special Adhesive. . .	2	20.5.74
134.	1 r., Court Fee . . .	2	1.5.72	187.	4 a. " " . . .	2	7.8.74
135.	4 a. " . . .	2	29.5.72	188.			
136.	8 a. " . . .	2	29.5.72	189.	1 a., Court Fee . . .	11	20.5.74
137.	3 a., Special Adhesive . . .	2	26.4.72	190.	2 a. " . . .	6	20.5.74
138.	6 a. " " . . .	2	26.4.72	191.	1 a. " . . .	12	15.7.74
139.	12 a. " " . . .	2	26.4.72	192.	2 a. " . . .	7	9.9.74
140.	1 a., Court Fee . . .	3	3.7.72	193.	4 a. " . . .	8	26.8.74
141.	8 a. " . . .	3	3.7.72	194.	1 r. " . . .	6	15.10.74
142.	1 a. " . . .	4	28.8.72	195.	$\frac{1}{2}$ a., Postage . . .	1 $\frac{1}{2}$ _I	22.7.74
143.	1 a. " . . .	5	6.9.72	196.	$\frac{1}{2}$ a. " . . .	1 $\frac{1}{2}$ _J	15.10.74
144.	4 a. " . . .	3	6.9.72	197.	1 a., Revenue . . .	7	26.8.74
145.	8 a. " . . .	4	12.9.72	198.	1 a., Postage . . .	2 M	8.7.74
146.	1 r. " . . .	3	12.9.72	199.	1 a. " . . .	2 N	15.10.74

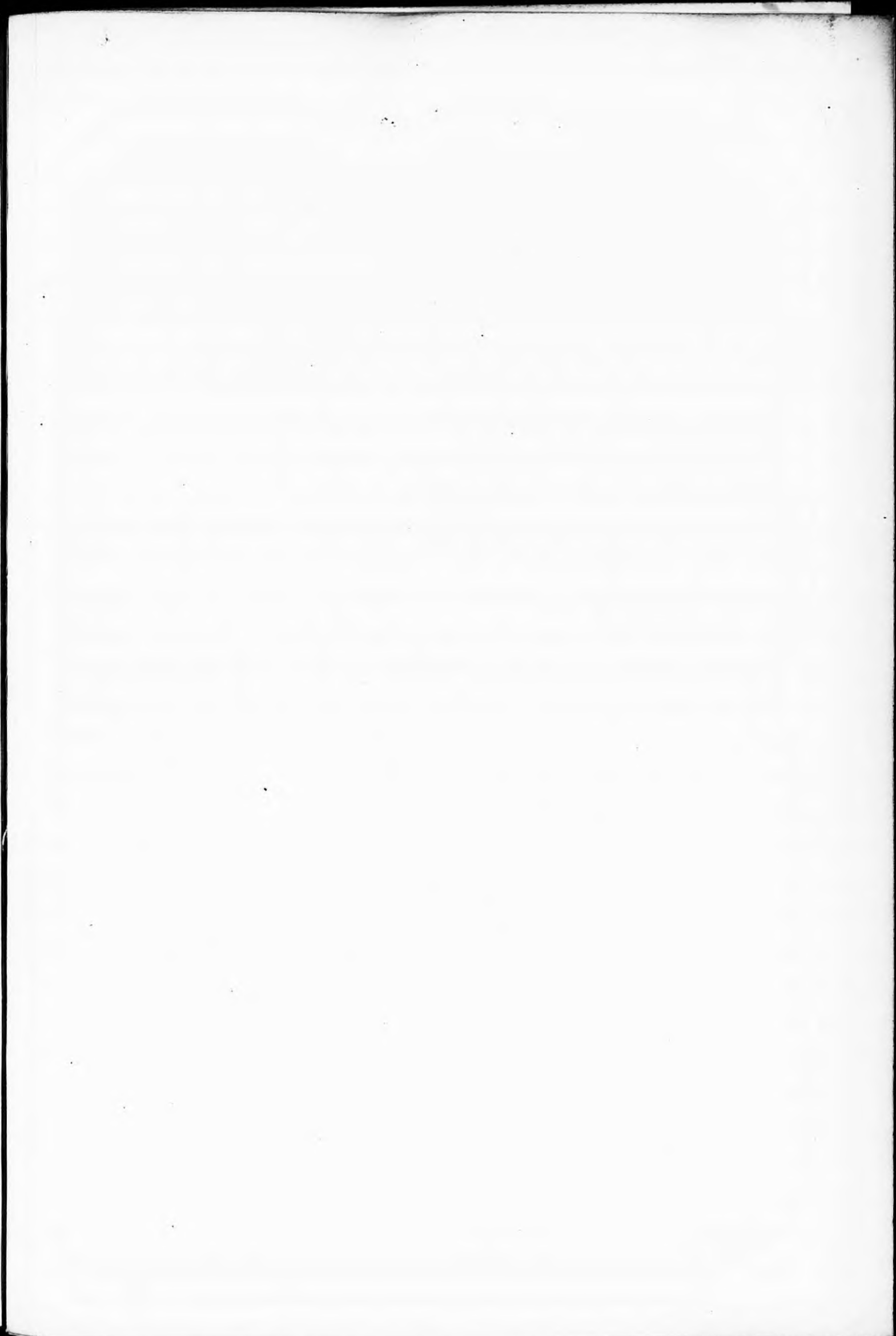
Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
200.	50 r., Telegraph	H 2	9 9.74	253.	1 a., Court Fee	17	11.12.78
201.	1 a., Court Fee	13	9.9.74	254.	1 a., "	18	23.9.79
202.	1 a., "	14	9.9.74	255.	1 r., "	9	Not Reg.
203.	$\frac{1}{2}$ a., Postage	1 $\frac{3}{4}$	29.10.74	256.	$\frac{1}{2}$ a., Postage	1 $\frac{2}{7}$	29.1.79
204.	$\frac{1}{2}$ a., "	1 $\frac{1}{2}$	29.10.74	257.	$\frac{1}{2}$ a., "	1 $\frac{1}{6}$	29.10.79
205.	8 a., Court Fee	18	Not Reg.	258.	1 a., "	2 P	2.4.79
206.	8 a., "	19	26.11.74	259.	1 a., Revenue	11	2.4.79
207.	8 a., "	20	6.12.75	260.	1 r., Court Fee	10	23.9.79
208.	$\frac{1}{2}$ a., Postage	1 $\frac{3}{8}$	24.11.75	261.	6 a., Postage	10 A	2.4.79
209.	$\frac{1}{2}$ a., "	1 $\frac{3}{8}$	24.11.75	262.	6 a., "	10 B	29.10.79
210.	6 a., "	10	26.4.76	263.	12 a., "	11 A	19.11.79
211.	12 a., "	11	4.5.76	264.	1 a., "	2 Q	23.9.79
212.	1 r., Telegraph	C 3	9.8.76	265.	4 a., "	4 I	14 5.79
213.	8 a., Court Fee	21	8.11.76	266.	8 a., "	5 D	29.10.79
214.	8 a., "	22	8.11.76	267.	1 r., "	9 A	19.11.79
215.	$\frac{1}{2}$ a., Postage	1 $\frac{1}{6}$	8.11.76	268.	2 a., Special Adhesive	2	19.11.79
216.	8 a., Court Fee	23	28.3.77	269.	3 a., " "	3	3.12.79
217.	8 a., "	24	28.3.77	270.	6 a., " "	3	3.12.79
218.	25 r., Telegraph	G 2	4.7.77	271.	12 a., " "	3	3.12.79
219.	1 a., Revenue	8	14.11.77	272.	5 r., " "	2	17.12.79
220.	1 a., "	9	14.11.77	273.	7 r., " "	2	17.12.79
221.	$\frac{1}{2}$ a., Postage	1 $\frac{2}{5}$	26.11.77	274.	1 a., Court Fee	19	17.12.79
222.	8 a., Court Fee	25	30.11.77	275.	$\frac{1}{2}$ a., Postage	1 $\frac{2}{7}$	12.5.80
223.	8 a., "	26	31.12.77	276.	$\frac{1}{2}$ a., "	1 $\frac{1}{6}$	2.6.80
224.	1 a., "	15	30.11.77	277.	8 a., Court Fee	35	4.8.80
225.	4 a., "	9	31.12.77	278.	8 a., "	36	21.10.80
226.	1 r., "	7	31.12.77	279.	10 r., Telegraph	F 3	21.12.82
227.	$\frac{1}{2}$ a., Postage	1 $\frac{1}{4}$	11.12.77	280.	5 r., "	E 2	30.3.82
228.	4 a., "	4 H	11.12.77	281.	1 a., Revenue	12	2.6.80
229.	12 a., Court Fee	2	11.12.77	282.	1 a., "	13	11.12.80
230.	10 r., Telegraph	F 2	15.4.78	283.	4 a., Telegraph	A 3	Not Reg.
231.	8 a., Court Fee	27	3.7.78	284.	8 a., "	B 5	"
232.	8 a., "	28	3.7.78	285.	1 r., "	C 5	"
233.	8 a., "	29	24.7.78	286.	4 a., Postage	4 J	12.5.80
234.	$\frac{1}{2}$ a., Postage	1 $\frac{2}{3}$	14.8.78	287.	1 a., "	2 R	4.8.80
235.	$\frac{1}{2}$ a., "	1 $\frac{2}{3}$	21.8.78	288.	2 a., Telegraph	I 2	Not Reg.
236.				289.	$\frac{1}{2}$ a., Postage	1 $\frac{1}{2}$	21.10.80
237.	1 a., Postage	2 O	31.7.78	290.	$\frac{1}{2}$ a., "	1 $\frac{1}{7}$	1.12.80
238.	1 a., Revenue	10	23.10.78	291.	2 a., "	3 G	10.8.81
239.	1 r., Court Fee	8	31.7.78	292.	3 a., "	1	10.8.81
240.	1 a., "	16	31.7.78	293.	1 a., "	1	5.1.82
241.	4 a., Special Adhesive	3	14.8.78	294.	1 $\frac{1}{2}$ a., "	1	10.8.81
242.	8 a., " "	2	14.8.78	295.	4 a., "	1	5.1.82
243.	1 r., Telegraph	C 4	23.10.78	296.	$\frac{1}{2}$ a., "	1	3.1.82
244.	1 a., "	L 1	28.8.78	297.	12 a., "	1	Not Reg.
245.	2 $\frac{1}{2}$ r., "	D 2	23.10.78	298.	1 r., "	1	3.1.82
246.	1 r., Special Adhesive	3	11.12.78	299.	2 a., "	1	3.1.82
247.	1 a., Telegraph	L 2	2.4.79	300.	6 a., "	1	3.1.82
248.	8 a., Court Fee	30	11.12.78	301.	8 a., "	1	3.1.82
249.	8 a., "	31	11.12.78	302.	1 a., Court Fee	1	3.2.82
250.	8 a., "	32	29.1.79	303.	4 a., "	1	3.2.82
251.	8 a., "	33	29.1.79	304.	12 a., "	1	3.2.82
252.	8 a., "	34	14.5.79	305.	8 a., "	1	3.2.82

Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
306.	1 r. 2 a., Court Fee	. 1	22.3.82	341.	6 r., Special Adhesive	. 2	9.11.82
307.	1 r. "	. 1	22.3.82	342.	8 r. " "	. 2	23.11.82
308.	1 r., Telegraph	. C6	30.3.82	343.	9 r. " "	. 2	23.11.82
309.	2 a., Special Adhesive	. 3	11.5.82	344.	20 r. " "	. 2	23.11.82
310.	4 a. " "	. 4	11.5.82	345.	25 r. " "	. 2	23.11.82
311.	8 a., Telegraph	. B6	30.3.82	346.	2½ r., Telegraph	. D3	21.12.82
312.	4 a. " "	. A4	30.3.82	347.	10 r. " "	. F4	21.12.82
313.	5 r. " "	. E3	30.3.82	348.	25 r. " "	. G3	21.12.82
314.	50 r. " "	. H3	30.3.82	349.	2 a. " "	. I3	3.5.83
315.	1 a. " "	. L3	30.3.82	350.	4½ a., Postage	. 1	18.12.85
316.	3 a., Court Fee	. 1	22.3.82	351.	5 r., Court Fee	. 1	14.6.88
317.	3 r. " "	. 1	22.3.82	352.	8 a., Special Adhesive.	. 4	27.11.88
318.	6 a. " "	. 1	22.3.82		* " " *		
319.	8 a., Special Adhesive	. 3	11.5.82	362.	8 a., Telegraph	. 7	6.3.90
320.	1 r. " "	. 4	11.5.82	364.	1 r. " "	. 7	6.3.90
321.	1 r. 8 a., Court Fee	. 1	20.4.82	366.	1 a. " "	. 4	6.3.90
322.	6 r., Court Fee	. 1	20.4.82	368.	4 a. " "	. 5	10.4.90
323.	12 a., Special Adhesive	. 4	8.6.82	370.	2½ r. " "	. 3	10.4.90
324.	2 r. " "	. 2	8.6.82	372.	5 r. " "	. 4	10.4.90
325.	7 r. " "	. 3	8.6.82	374.	25 r. " "	. 4	7.5.90
326.	4 r., Court Fee	. 1	28.4.82	376.	50 r. " "	. 4	7.5.90
327.	200 r., Special Adhesive	. 2	15.6.82	378.	2 a. " "	. 4	16.6.90
328.	2 r., Court Fee	. 1	20.4.82	380.	10 r. " "	. 5	24.7.90
329.	500 r., Special Adhesive	. 2	15.6.82	382.	2½ a., Postage	. 1	15.9.91
330.	1000 r. " "	. 2	15.6.82	384.	1 r. " "	. 1	30.9.91
331.	50 r. " "	. 2	6.7.82		* " " *		
332.	100 r. " "	. 2	6.7.82	391.	2, 3, 5 r., Postage (Head Plate)	. 1	19.4.95
333.	1 a., Revenue	. 14	6.7.82		* " " *		
334.	30 r., Special Adhesive	. 2	27.7.82	?	3 pies, Postage	. 1	18.11.98
335.	40 r. " "	. 2	27.7.82		* " " *		
336.	3 r. " "	. 2	21.9.82	433.	2 r., Telegraph	. 1	20.8.1900
337.	4 r. " "	. 2	21.9.82				
338.	10 r. " "	. 2	21.9.82				
339.	3 a. " "	. 4	9.11.82				
340.	6 a. " "	. 4	9.11.82				

C. THIRD (KING'S HEAD) SERIES.

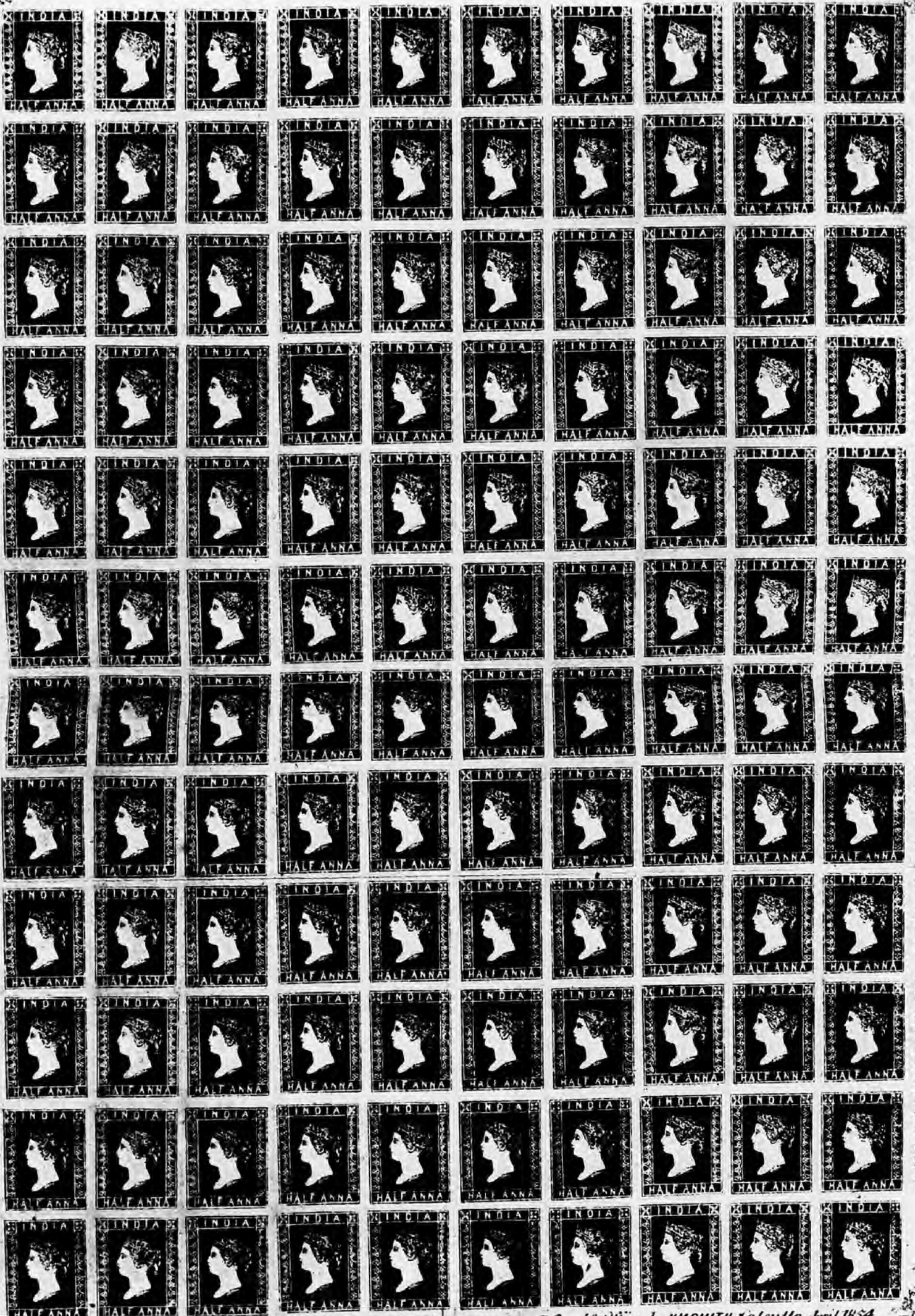
Current No.	Duty.	Plate No.	Date of Registration.	Current No.	Duty.	Plate No.	Date of Registration.
1.	½ a., Postage	1	5.4.02	48.	8 a. "	2	Not Reg.
2.	½ a. "	2	Not Reg.	49.	4 a., Court Fee	1	1.1.03
3.	½ a. "	3	"	50.	4 a. "	2	Not Reg.
4.	½ a. "	4	"	51.	4 a. "	3	"
5.				52.	4 a. "	4	"
6.				54.	12 a. "	1	13.1.03
7.	1 a., Postage	1	29.4.02	55.	12 a. "	2	Not Reg.
8.	1 a. "	2	Not Reg.	56.	2, 3, 5 r., Postage (Head Plate)	1	9.1.03
9.	1 a. "	3	"	58.	6 a. "	1	13.2.03
10.	1 a. "	4	"	60.	1 a., Telegraph	1	9.1.03
11.				62.	2 a. "	1	29.1.03
12.	6 a., Court Fee	1	9.10.02	64.	1 r., Postage (Head Plate)	1	20.2.03
13.				66.	12 a. "	1	6.3.03
14.	3 p., Postage	1	13.5.02	68.	4 a., Telegraph	1	21.2.03
15.	3 p. "	2	Not Reg.	70.	1 r. "	1	13.3.03
16.	3 p. "	3	"	73.	1 a., Revenue	1	26.3.03
17.	3 p. "	4	"	74.	1 a. "	2	Not Reg.
18.				75.	1 a. "	3	"
19.				76.	1 a. "	4	"
20.	1 a., Court Fee	1	2.7.02	77.			
21.	1 a. "	2	Not Reg.	79.	5 r., Telegraph	1	26.3.03
22.	1 a. "	3	"	81.	10 r. "	1	8.4.03
23.	1 a. "	4	"	83.	25 r. "	1	21.4.03
24.				85.	2 r. "	1	8.6.03
25.	8 a., Court Fee	1	28.8.02	87.	2 a., Unappropriated die	1	22.5.03
26.	8 a. "	2	Not Reg.	89.	4 a. "	1	29.6.03
27.	8 a. "	3	"	91.	5 r. "	1	29.6.03
28.	8 a. "	4	"	93.	6 a. "	1	24.7.03
29.				95.	50 r., Telegraph	1	7.7.03
30.				97.	8 a., Unappropriated	1	25.8.03
31.	2 a., Postage	1	1.8.02	99.	3 a., Court Fee	1	31.8.03
32.	2 a. "	2	Not Reg.	101.	1 r. 2 a. "	1	18.9.03
33.	3 a. "	1	16.8.02	103.	1 r. 8 a. "	1	25.9.03
34.				105.	12 a., Unappropriated	1	31.8.03
35.	2½ a. "	1	21.8.02	107.	2 r., Court Fee	1	5.10.03
36.				109.	3 r. "	1	11.11.03
37.	4 a. "	1	3.11.02	111.	2 r., Unappropriated	1	7.9.03
38.	4 a. "	2	Not Reg.	113.	1 r. "	1	1.10.03
39.	8 a. "	1	18.11.02	115.	4 r., Court Fee	1	18.11.03
40.	8 a. "	2	Not Reg.	117.	5 r. "	1	24.11.03
41.	1 r., Court Fee	1	15.12.02	119.	6 r. "	1	27.11.03
42.	1 r. "	2	Not Reg.	121.	3 r., Unappropriated	1	11.11.03
43.	1 r. "	3	"	123.	4 r. "	1	16.11.03
44.	1 r. "	4	"	125.	200 r. "	1	18.11.03
45.							
47.	8 a., Telegraph	1	6.12.02				

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TWELVE ANNAS per Sheet FIVE ANNAS per Row.
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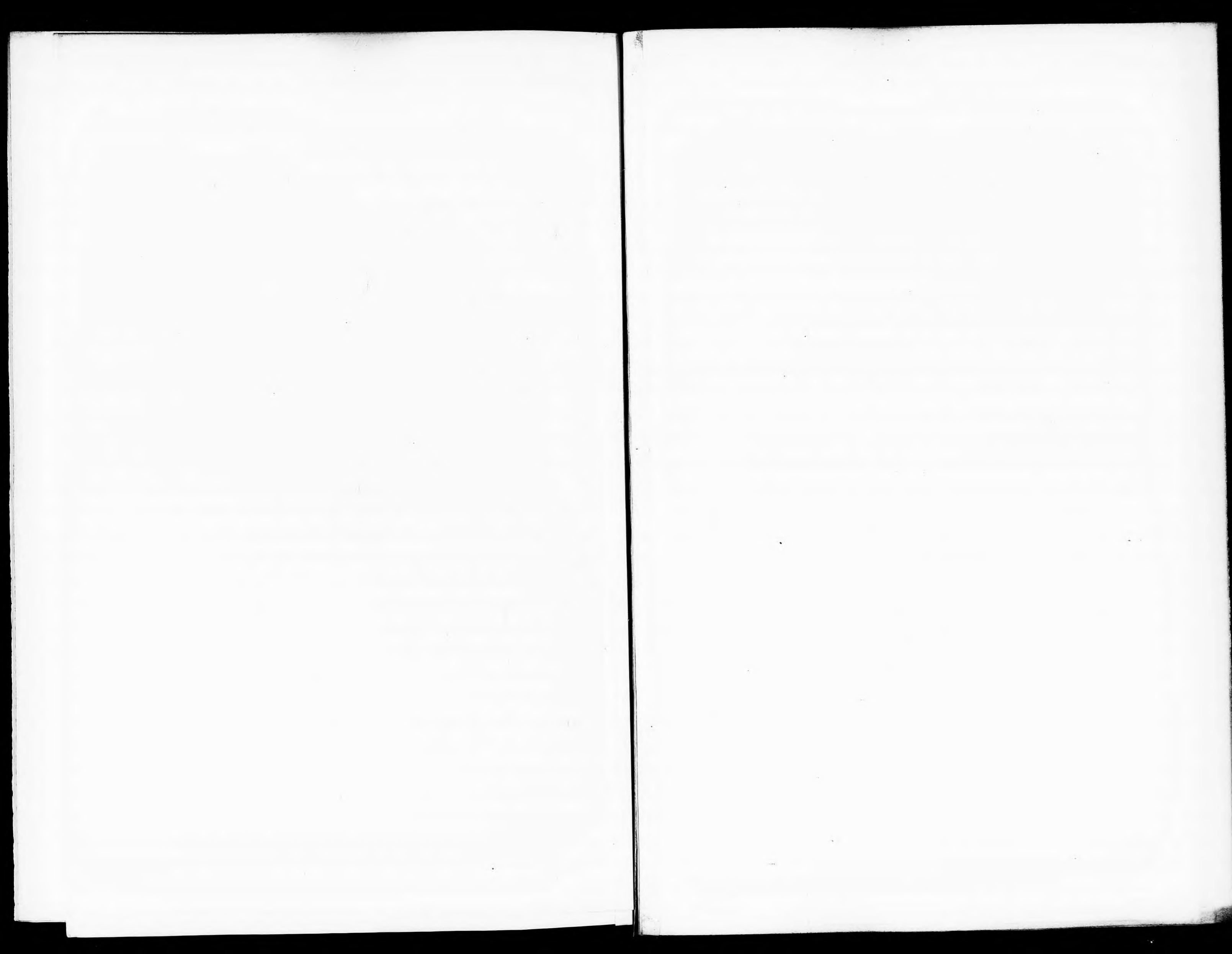


amount to be cut off and stored towards the RIGHT HAND CORNER of the letter on the Address side

Printed under the Superint^d of CAPT H L THULLIER at the Surv^t Genl^s Office by H M SMITH Calcutta April 1854

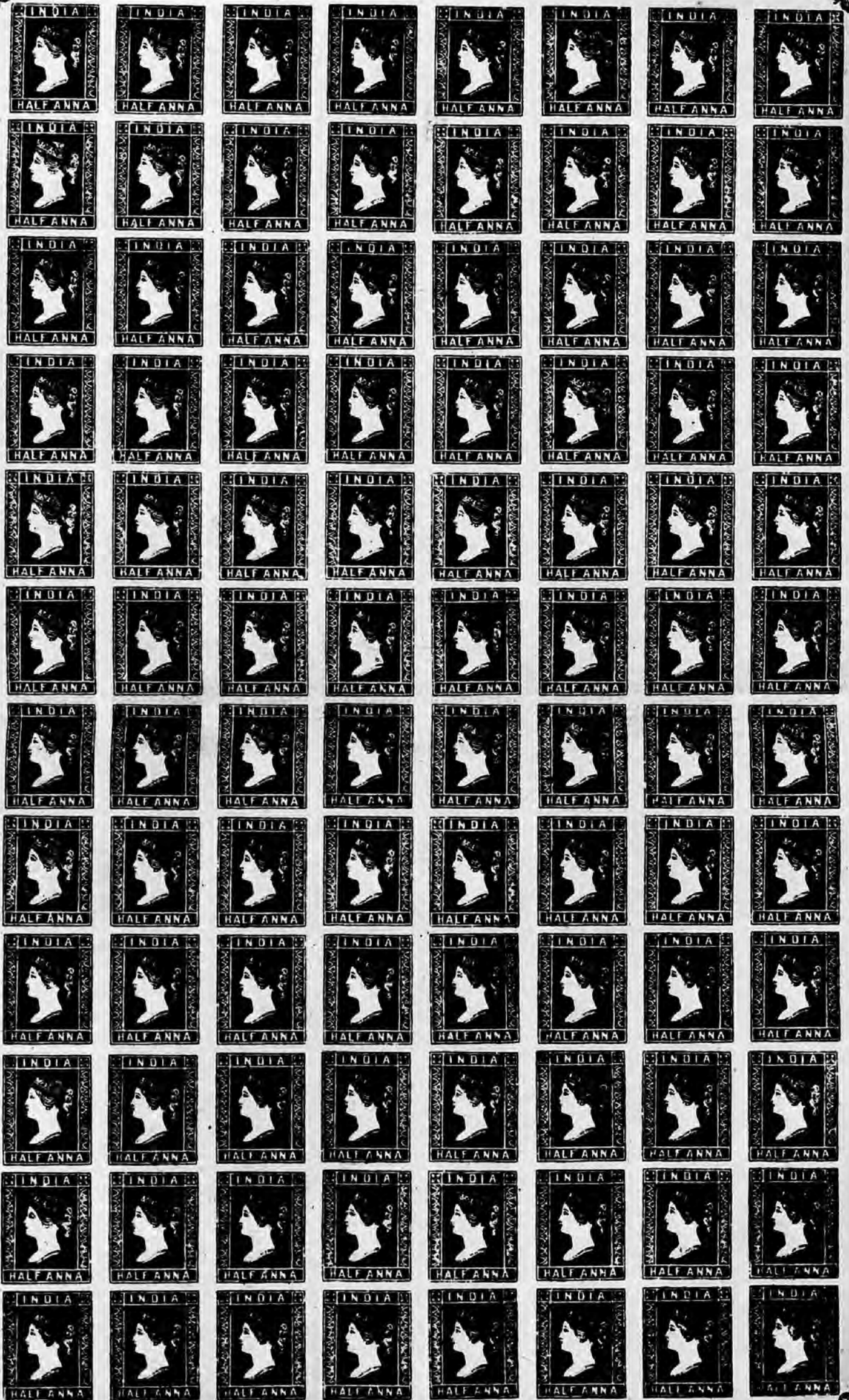






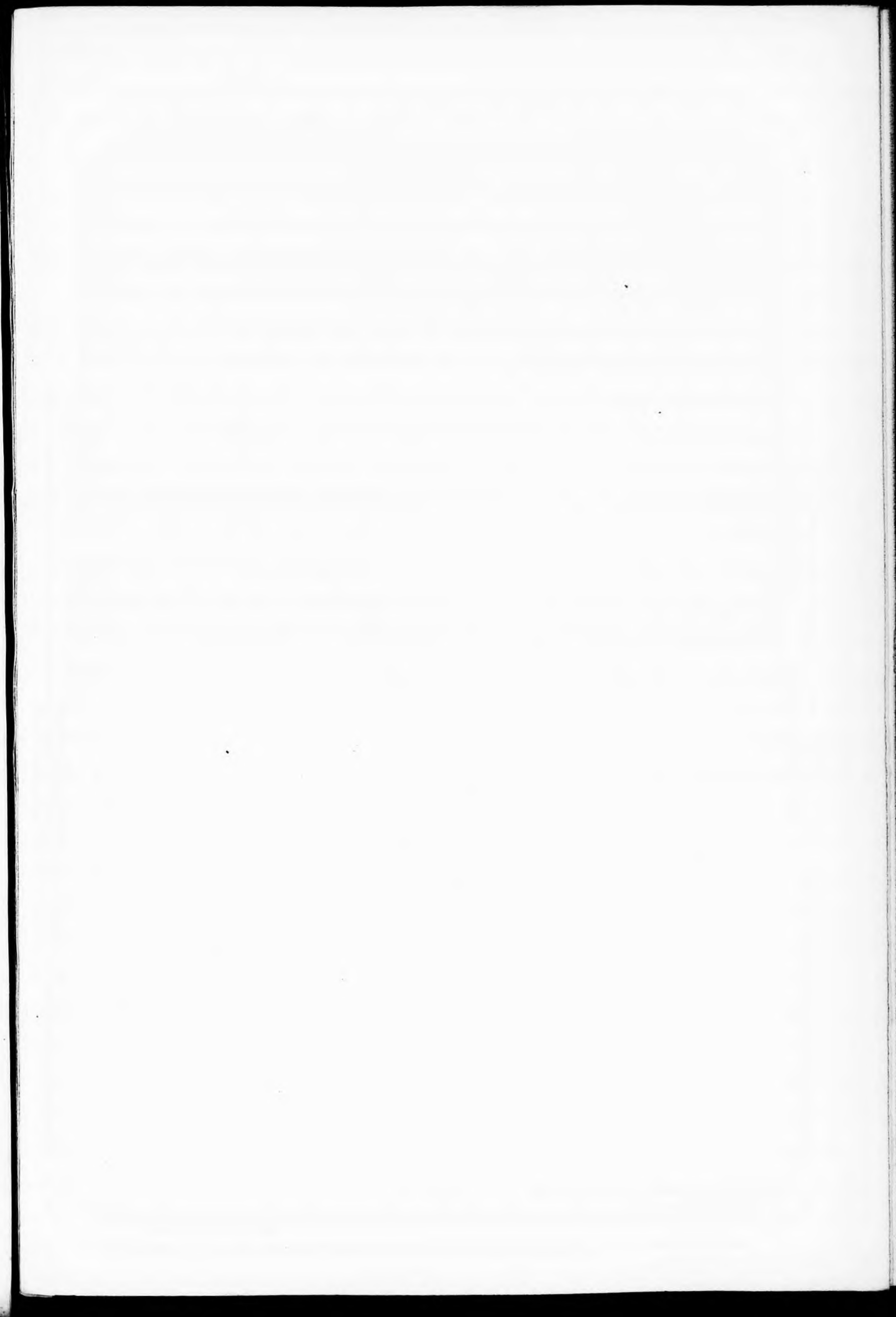
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Ninety Six POSTAGE STAMPS Price THREE RUPEES Per Sheet. FOUR ANNAS per Row. or



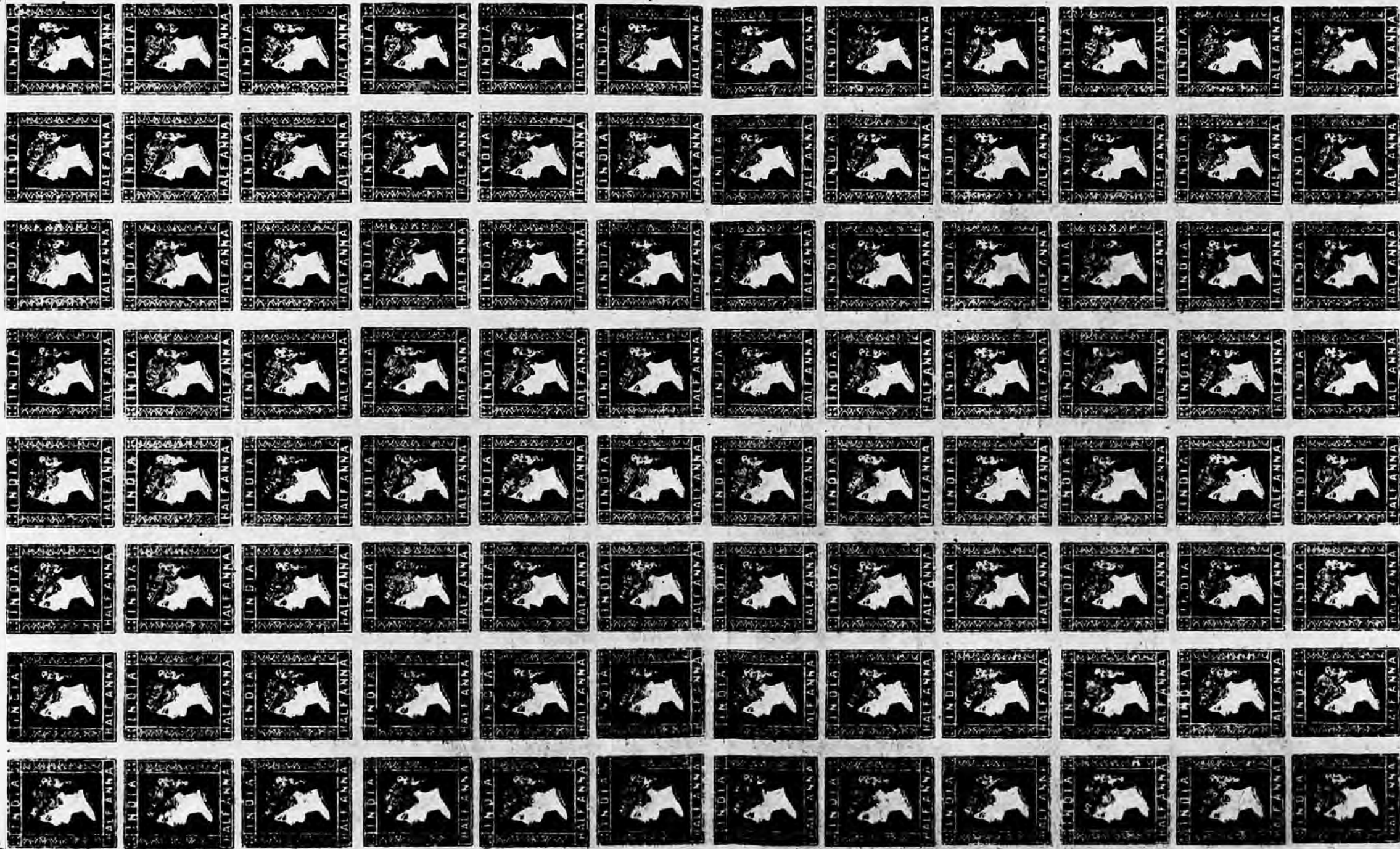
Amount to be cut off and affixed towards the RIGHT HAND CORNER of the letter, on the ADDRESS side.

Lithographed under the Superintendence of CAPT. H.L. THULLIER.
By H.M. SMITH at the Surveyor General's Office, Calcutta, May 1854



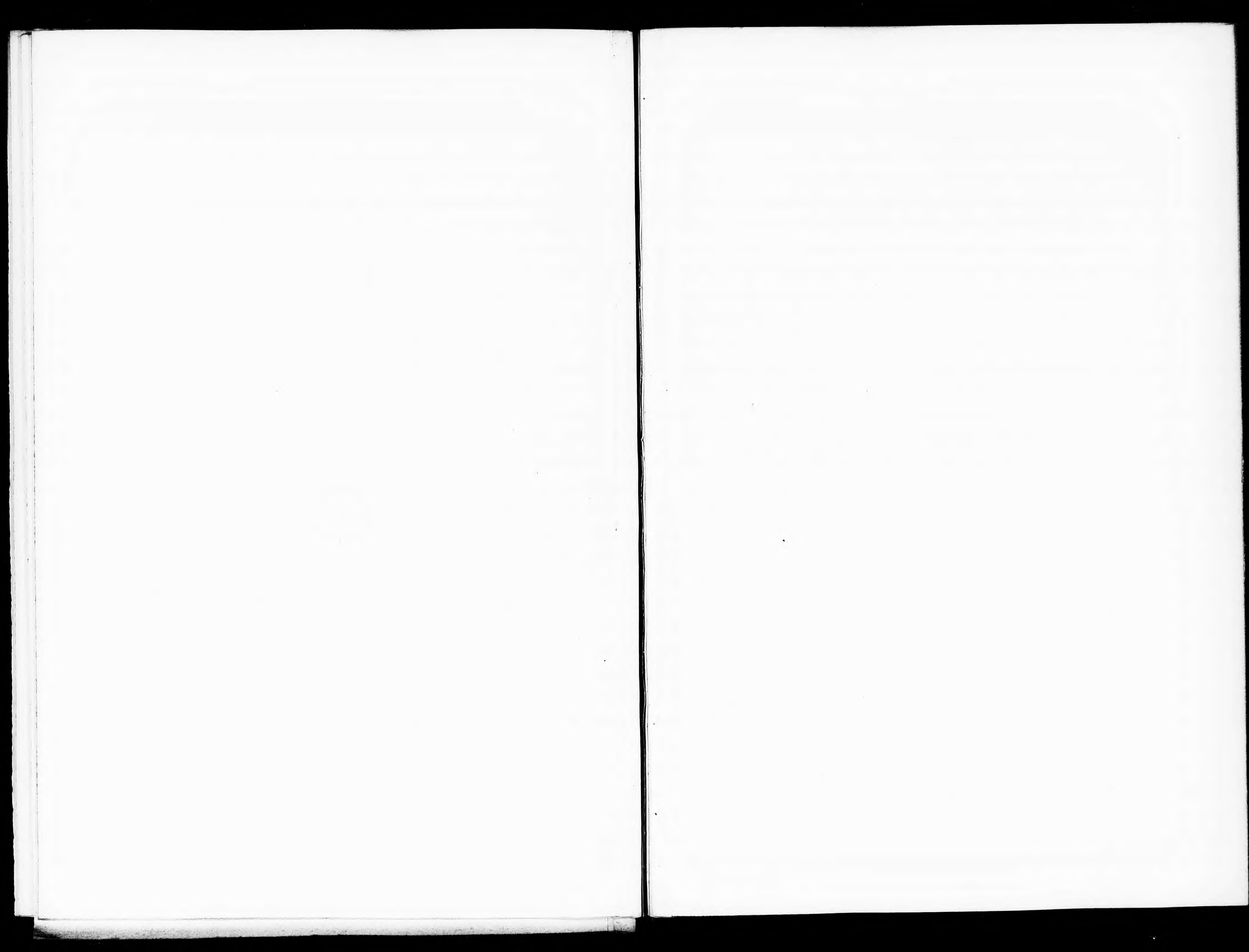
HALF ANNA each Stamp — STAMPS of the required

Amount to be cut off and affixed towards the RIGHT HAND CORNER of the letter, on the ADDRESS side.



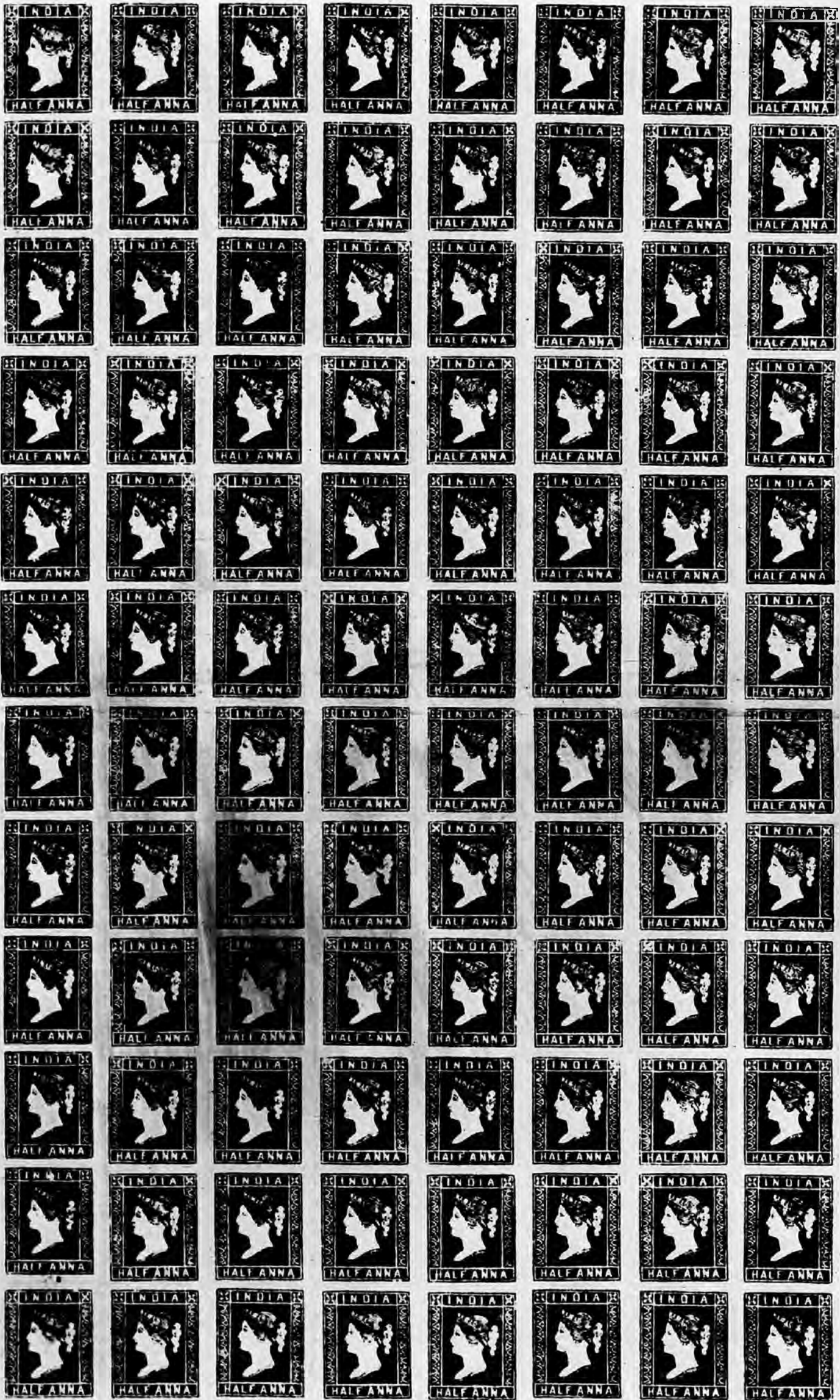
Ninety Six POSTAGE STAMPS Price THREE RUPEES Per Sheet — FOUR ANNAS per Row, or

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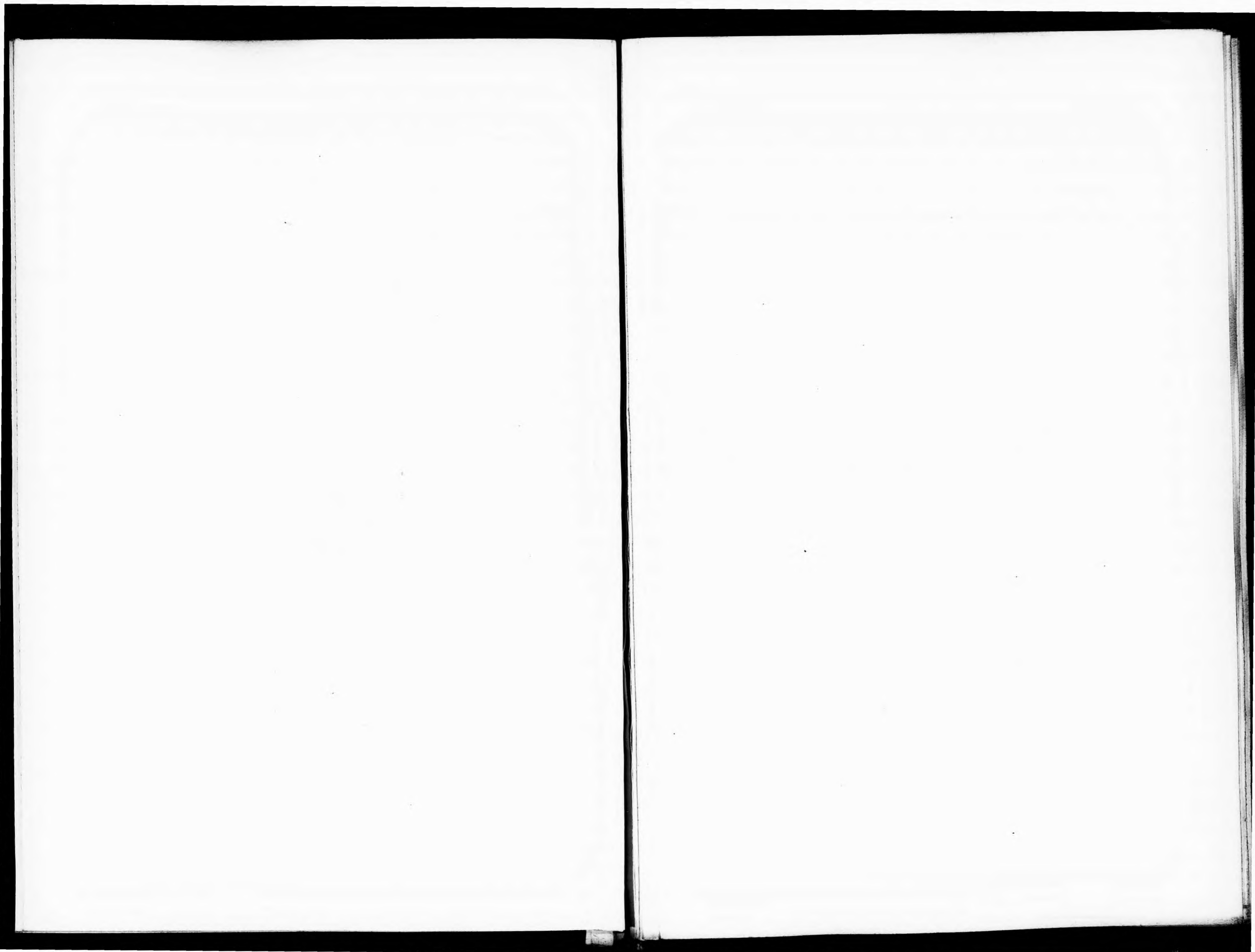
HALF ANNA each Stamp — STAMPS of the required

Vinety Six POSTAGE STAMPS Price THREE RUPEES Per Sheet. FOUR ANNAS per Row, of



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By H. M. SMITH at the Surveyor General's Office Calcutta Aug. 1854*



HALF ANNA each Stamp STAMPS of the required

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Thirty Six POSTAGE STAMPS Price THREE RUPEES Per Sheet. FOUR ANNAS per Row. or

Prepared under the Supervision of CAPT. H. THULLIER

*Lithographed under the superintendence of CAPT. H. L. THULLIER
By H. M. SMITH at the Surveyor General's Office, Calcutta, July 1854*



106

*Lithographed under the superintendence of CAPT. H. L. THULLIER
By H. M. SMITH at the Surveyor General's Office, Calcutta, July 1854*



105

*Lithographed under the superintendence of CAPT. H. L. THULLIER
By H. M. SMITH at the Surveyor General's Office, Calcutta, July 1854*



104

103

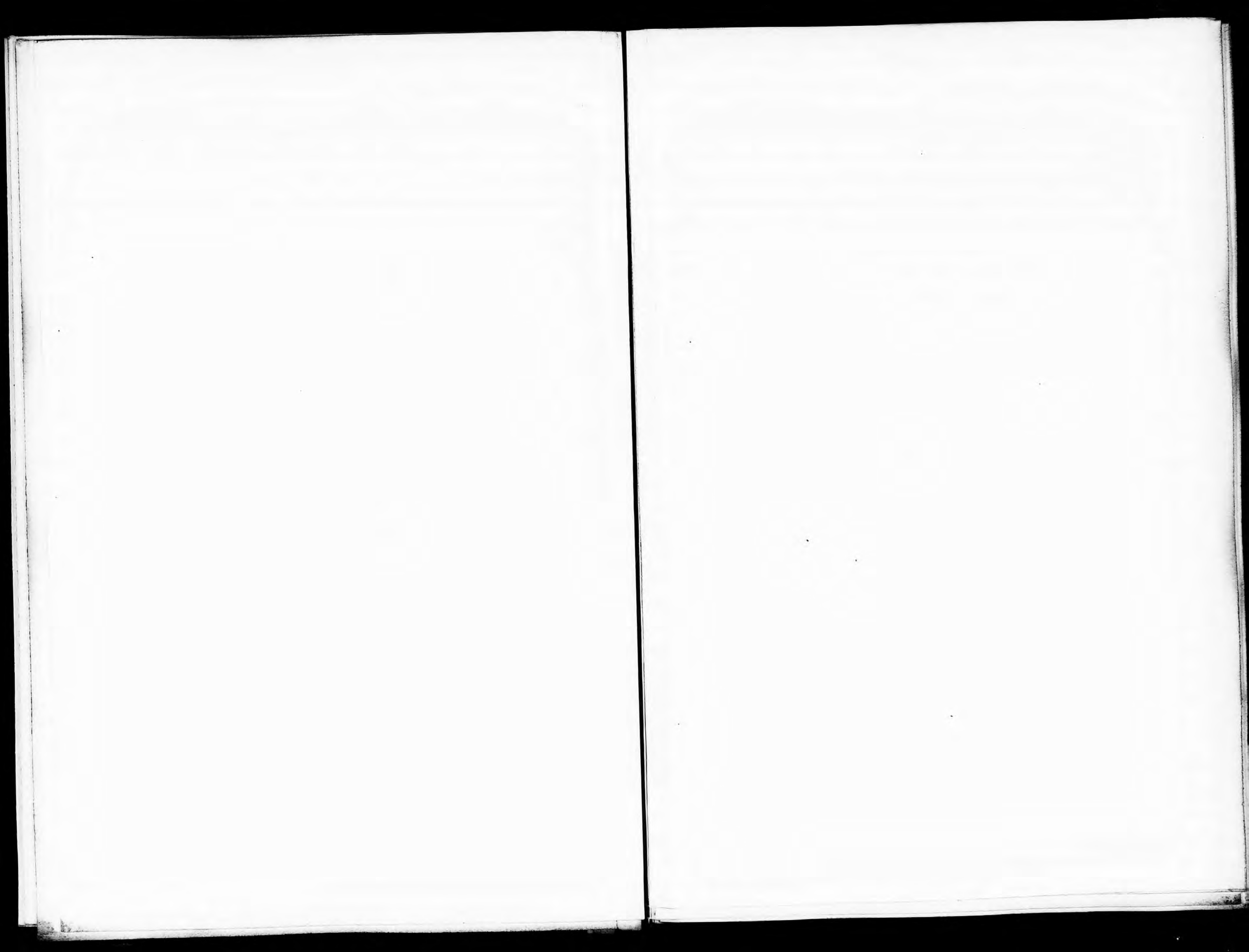


102



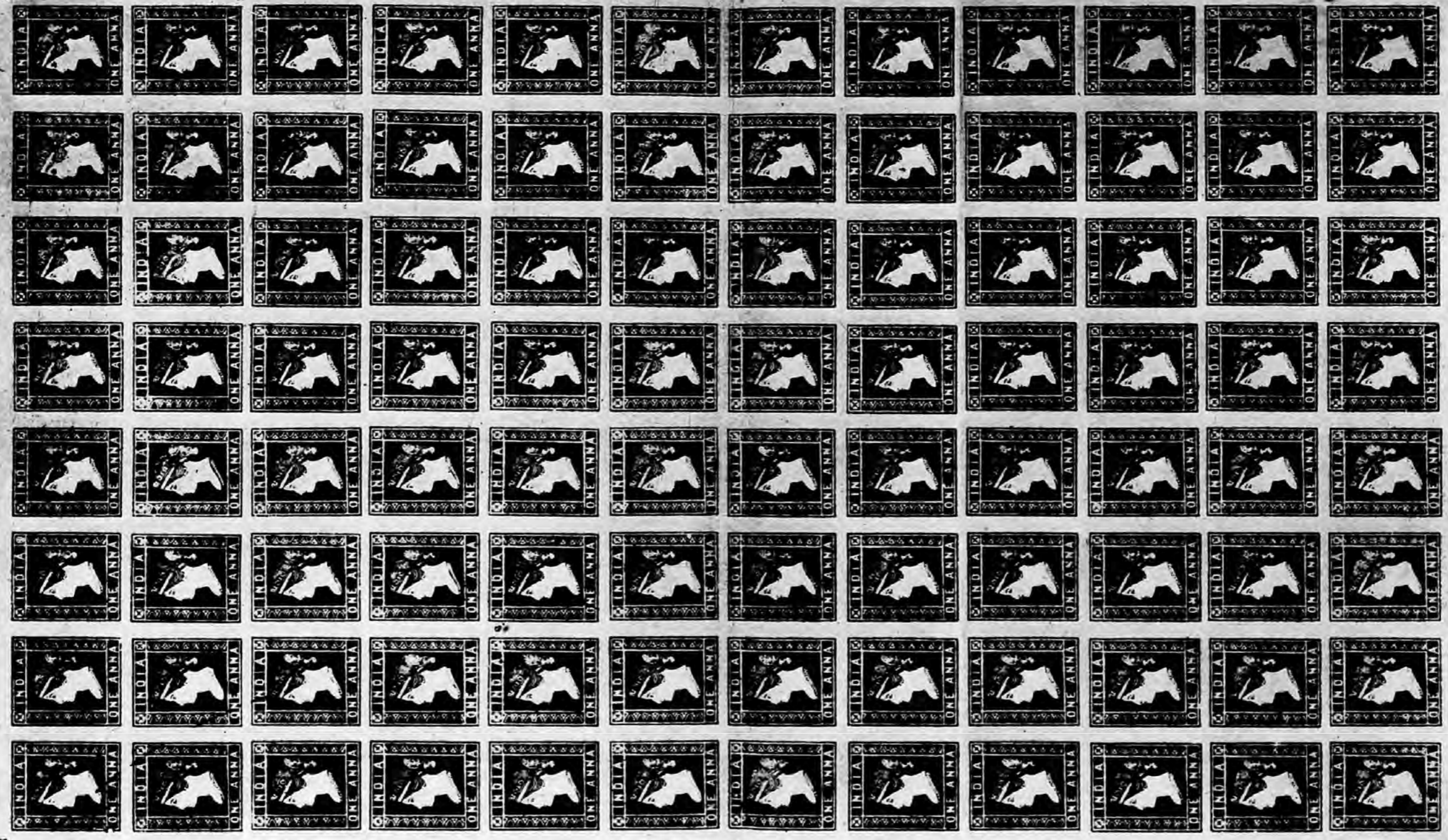
101





Amount to be cut off and affixed towards the RIGHT HAND CORNER of the letter, on the ADDRESS side.

ONE ANNA each Stamp — STAMPS of the required



Kindly Six POSTAGE STAMPS Price SIX RUPEES Per Sheet—EIGHT ANNAS per Row or

Lithographed under the Superintendence of CAPT. H. L. THURLEIGH
By H. M. SMITH at the Survey-General's Office, Calcutta. Sept. 1860



109



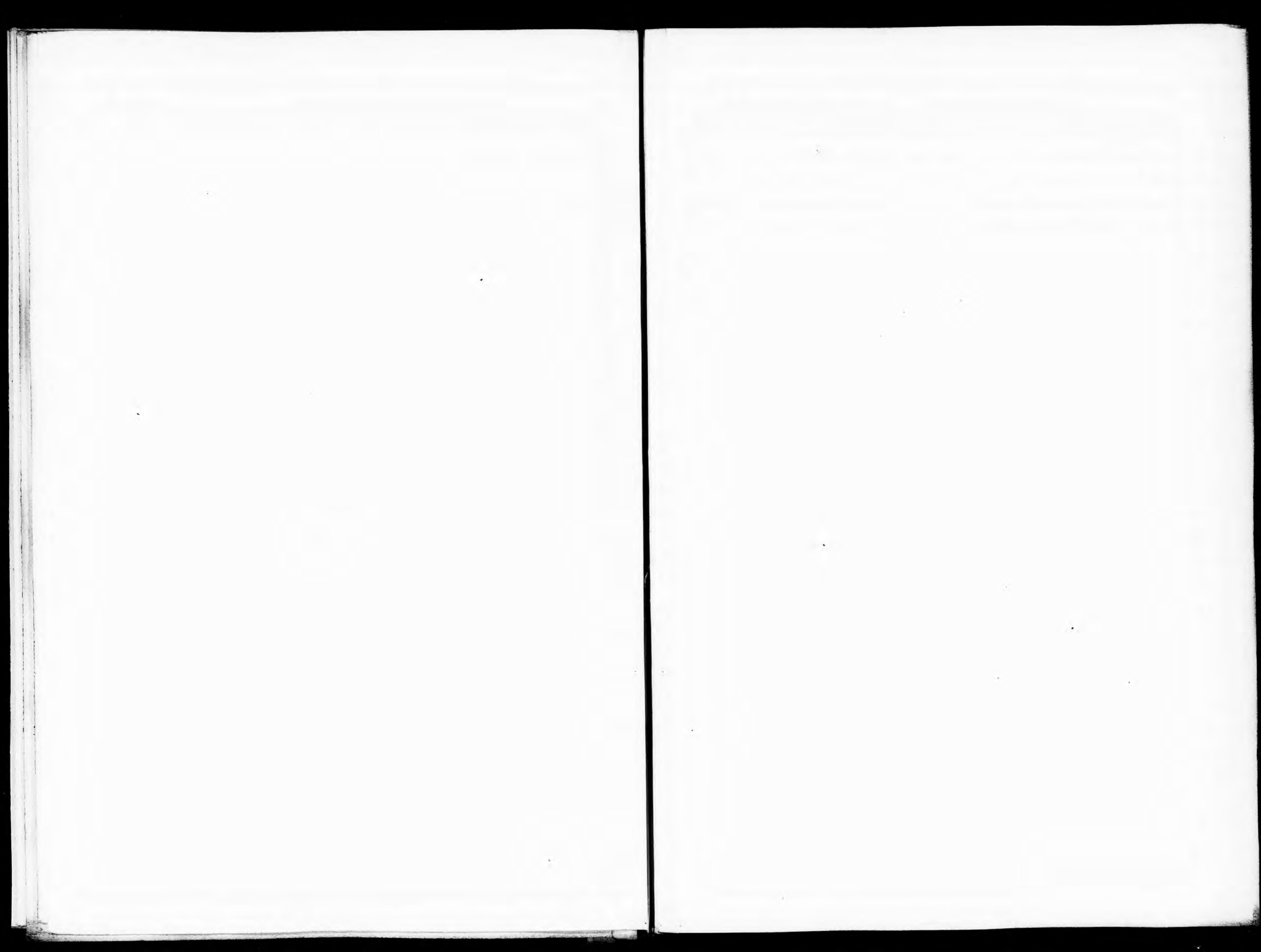
108



107



110



EIGHTY TWO-ANNA POSTAGE STAMPS.



PRICE TEN RUPEES.

or 4 ANNAS each Stamp--STAMPS of the required amount to be cut off and affixed towards the

12 POSTAGE STAMPS - Price 32½ per Sheet - 1 RUPEE per Row

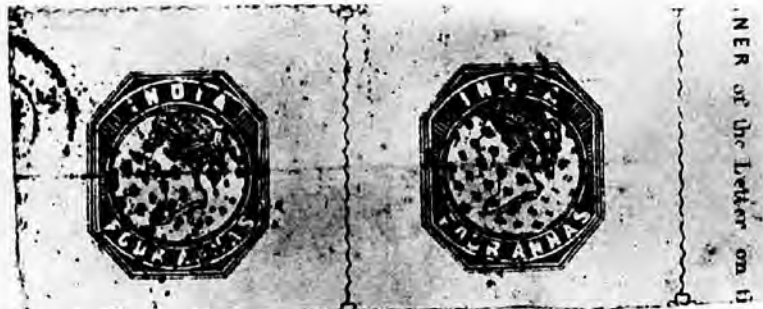


RIGHT HAND CORNER of the Letter on the ADDRESS SIDE

LITH: under the Sup^o of CAPT. H. L. THULLIER By H. M. SMITH at the Surv. Genl's Office Calcutta March 1855



120



121



122



123



127



124



125



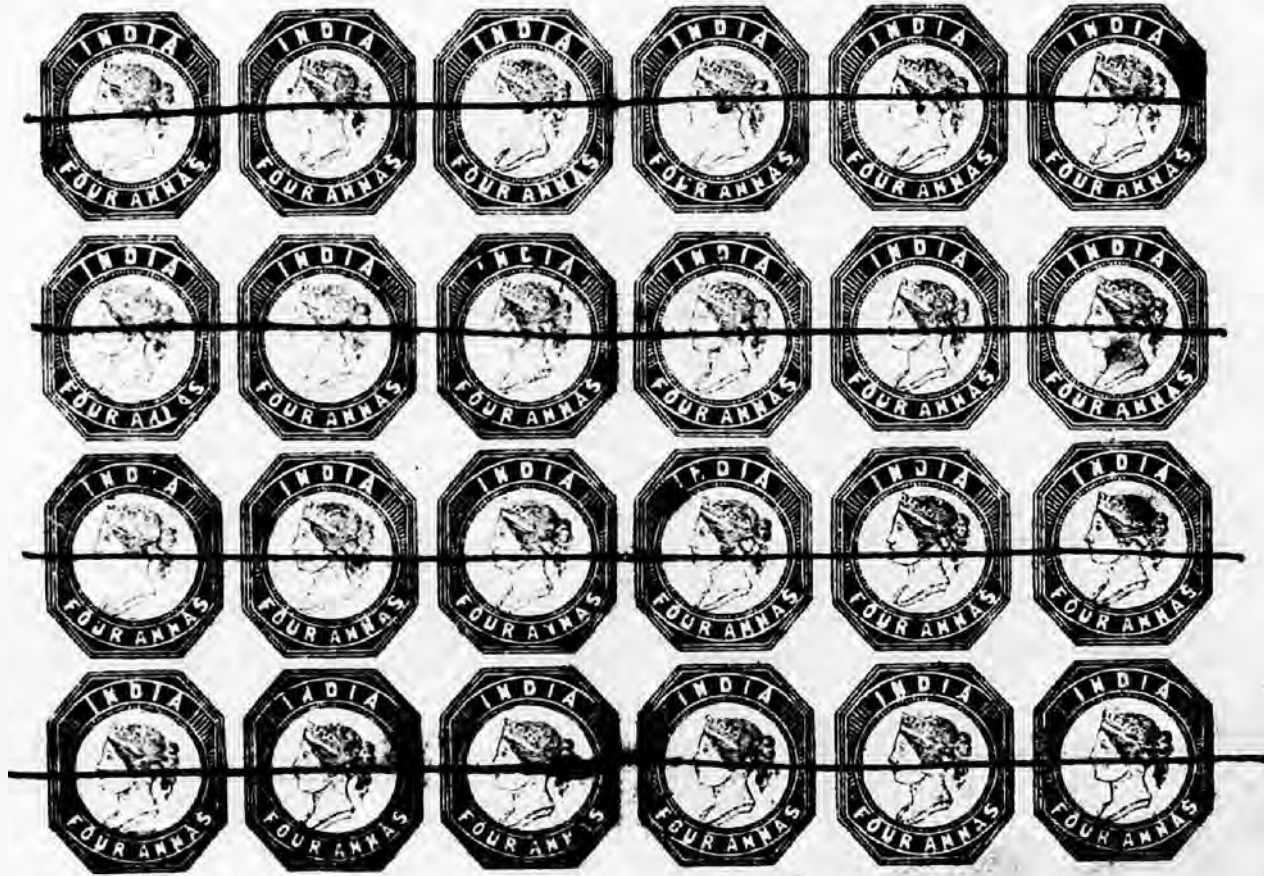
126



128

of 4 ANNAS each Stamp - STAMPS of the required amount to be cut off and affixed towards the

24 POSTAGE STAMPS - Four 6 R. per Sheet - 18RUPEE per Row



RIGHT HAND CORNER of the Letter on the ADDRESS SIDE

LITH: under the Sup^{rs} of CAPT. H. L. THULLIER & H. M. SMITH at the Surv Genl's Office Calcutta April 1866

135



136



137



138



132



133



134



129



₹ 6.25 per Sheet - 18 RUPEE per Row

130



131



₹ 4 ANNAS each Stamp - STAMPS of the required amount



140
4a, Die II.



141
4a, Die II. retouched



142
1a



143
1a, Die retouched



144



145



146



147



148 Die I.



149 Die II.

204



150

151

152

153

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169



ONE QUARTER SHEET CONTAINING 80 STAMPS = 3 RUPEES 5 ANNAS 4 PIES

= 6 RUPEES . 10 ANNAS . 8 PIES



PLATE XVIII.

No. 50. NO DOT TO "1." No. 77. NO STOP.

THE . WHOLE . SHEET . CONTAINING . 32



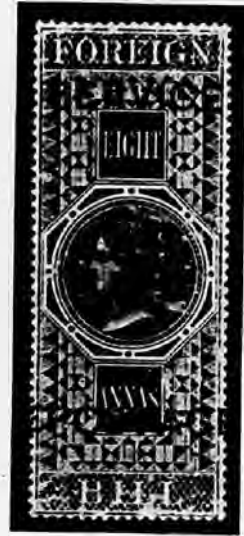
170



171



172



173

SERVICE

SERVICE

SERVICE

SERVICE

ORIGINAL
SURCHARGES

TWO ANNAS

174

(TWO ANNAS)
POSTAGE

175

(FOUR ANNAS)
POSTAGE

176

(EIGHT ANNAS)
POSTAGE

177

SERVICE

SERVICE

SERVICE

SERVICE

REPRINTED
SURCHARGES

TWO ANNAS

178

(TWO ANNAS)
POSTAGE

179

(FOUR ANNAS)
POSTAGE

180

(EIGHT ANNAS)
POSTAGE

181

REPRINTED
SURCHARGE



182

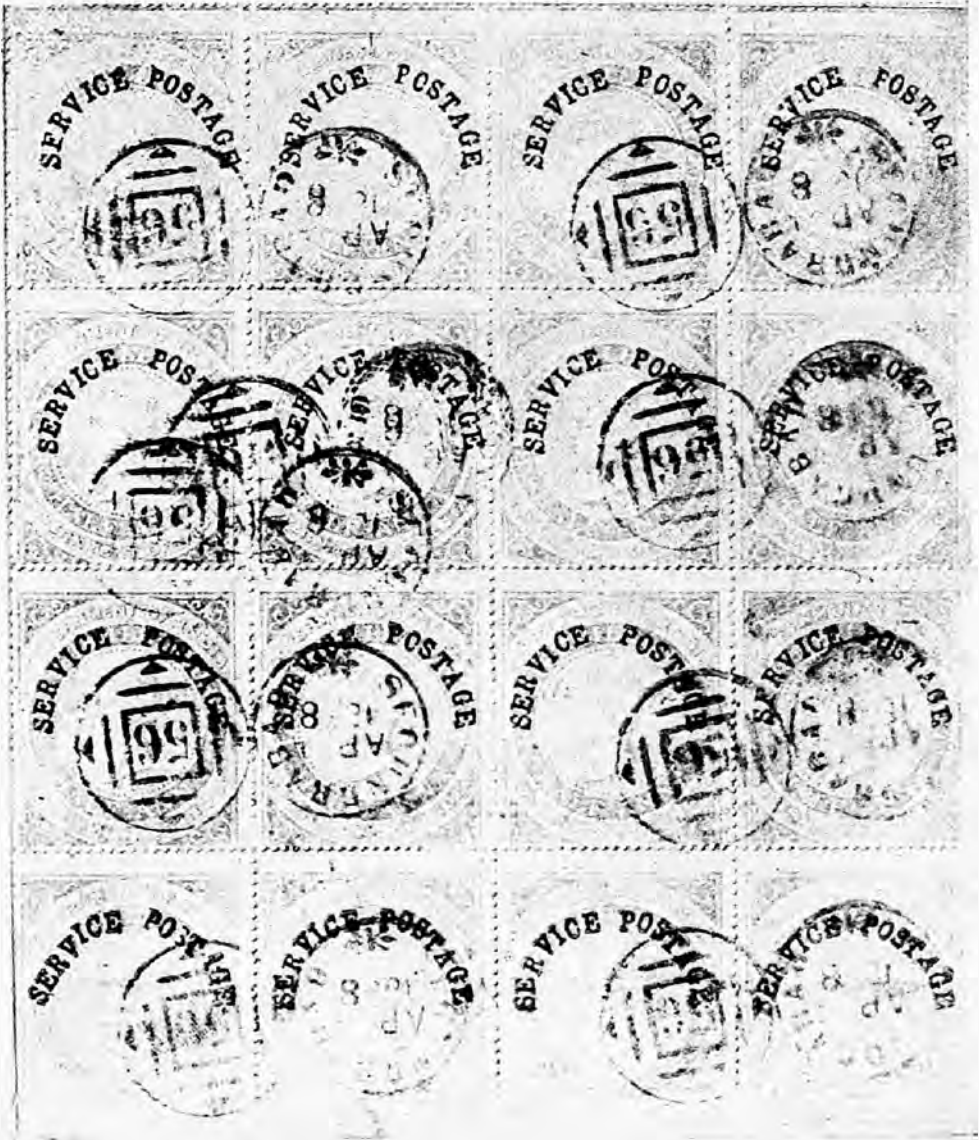


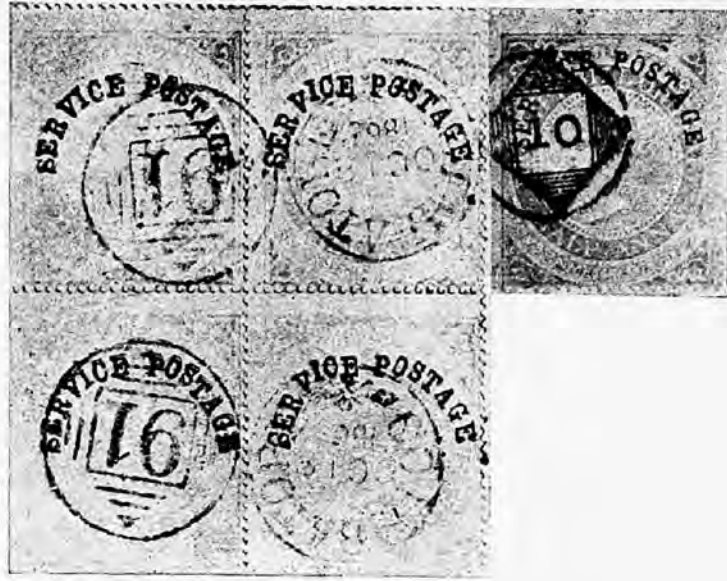
FIRST SETTING.
PROBABLY TWELVE TYPES
IN A HORIZONTAL ROW.



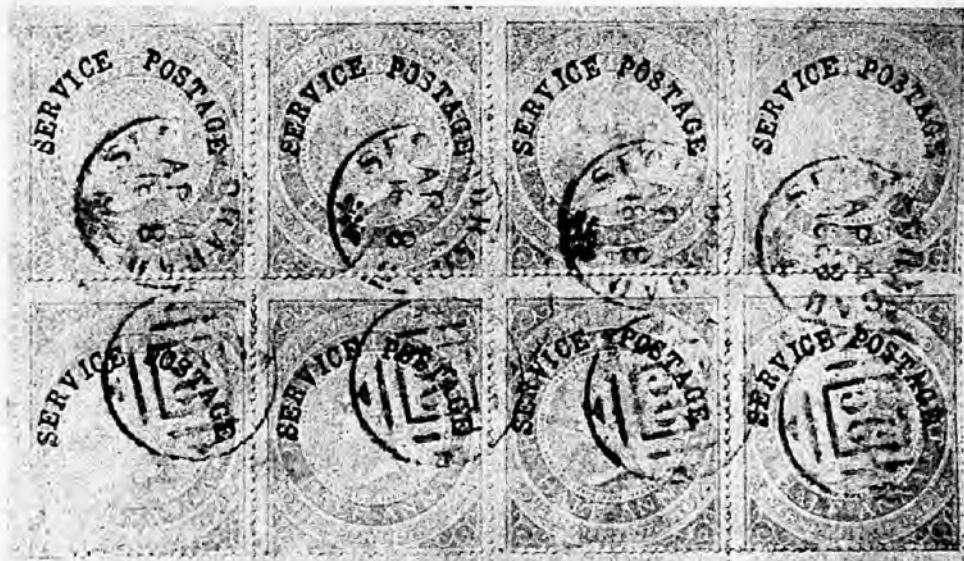
183

SECOND SETTING.
PROBABLY FORTY-EIGHT TYPES
IN FOUR ROWS OF TWELVE.
THE BLOCK OF SIXTEEN IS FROM THE LEFT-HAND SIDE OF THE SHEET.





184



186



202



203



204



205



206



207



208



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211



212



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250



261



252



263



254



255



266



267



258



269



264



265



268



267



268



269



270



271



272



273

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