

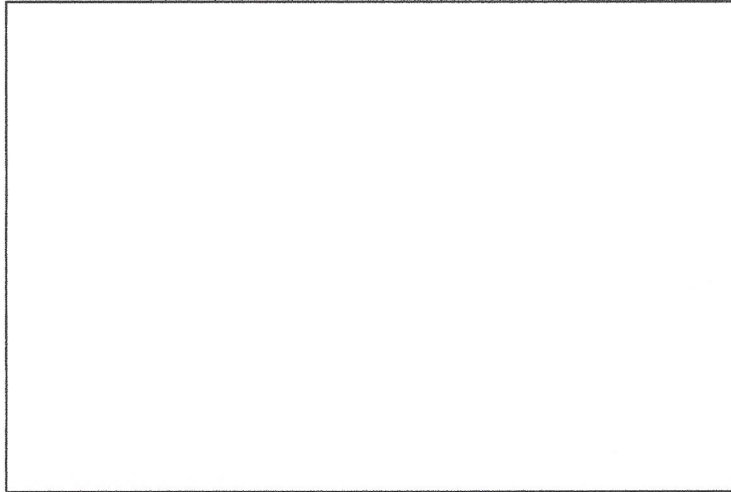
Indian Court Fee Stamps of 1872 -1875

This revenue exhibit shows archival material (proofs and specimens), stamps and selected uses of the first type-specific issues of Indian Court Fee issues issued during the reign of Queen Victoria in 1872 and 1875

In India, as in a great many other places, legal documents for which legal rights could be enforced (e.g. deeds, leases, and commercial transactions) were taxed with court fee stamps. Without Court Fee stamps, a document could not be legally enforced. If documents did not have court fee stamps properly applied (at the time of the transaction), they could not be introduced as evidence in a law suit. Court Fee stamps provided the funds that paid for the extensive system of British Courts in India.

Plate Proof
 "After Hardening"
 (after the die was annealed to ensure it was not damaged) →

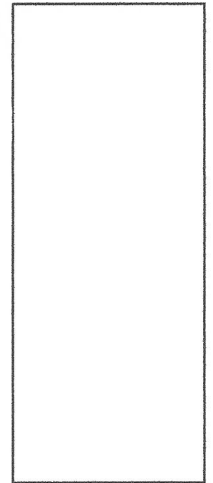
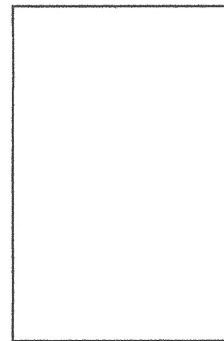
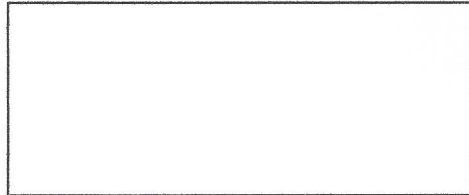
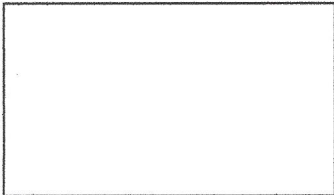
July 3, 1871
 Prepared by De La Rue in London



All used stamps have holes in them. The Indian Court Fees Act required the court fee stamp to be cancelled before documents could be filed or acted upon in any proceeding in any Court and that the cancellation should be a round punch (i.e. ●), destroying the head of the portrait. Circle punches in both 11 mm and 6 mm predominated. For documents issued by a court or office such as copies or certificates, the court fee stamps were cancelled by punching a square hole (i.e. ■ in an area other than the portrait or denomination.

Stamps appear in 4 sizes (for annas, rupees, 10s of rupees and 100s of rupees) and for each number in the value system the color remains the same. By seeing the color and the shape, the denomination could be easily determined. There were no electric lights and file work done in evenings or interior offices was dimly illuminated. In 1875 some colors were changed to make identification of the values easier. These stamps were replaced by a new design in 1882.

The same color used for 1 anna, 1 rupee, 10 rupees and 100 rupees stamps.



Frame 1

Title	Forerunners	Anna	Values
Anna Values	Low Rupee Values		
Medium Rupee Values			
Illustrative Uses – Issue of 1872			

Frame 2

100 Rs	200 Rs	400 Rs	700 Rs
100 Rs Used on document	200 Rs Used on document	400 Rs Used on document	700 Rs Used on document
1,000 Rupees	Issue of 1875	Illustrative Uses Issue of 1875	
Illustrative Uses – Issue of 1875			

Significant material is indicated with red.