

A Comprehensive Guide for Beginners & Collectors of RRT:

[Inclusive of PART 1 :: “Overview of the **Fascinating** Indian Refugee Relief Tax (RRT) Handstamped , the elusive **Machine** overprinted Stamps, and **Stationery** of 1971/73” :: as published in the **GSM (Gibbons Stamp Monthly)** February issue, 2024(5 pages); and inclusive of information submitted for revision, amendment and upward repricing of the RRT stamps listed in the latest **Stanley Gibbons INDIA Catalogue**, published in April 2023 .]

- [This Guide now additionally contains a **fuller range of the RRT** theme, with *many special items* and many details with a total of **90** coloured images in **58** pages !]

AND
SAB

Commemoration

A Tribute to the **20** contributors to the Study and Research of **RRT**

[Referenced in my two ‘GUIDES’]

- With photographs, and their many interesting personal details.

Surendra Anand Bhaskar ISC, et al

*This Guide is released on the 22nd July 2024 (10.18 am),
which is the 4th Anniversary of the RRT Whatsapp Group.*

[VR1-161024]

[An Overview of the Range of the RRT Theme]



SECTION A ::

The Geopolitical context of the RRT :

On the 7th December 1970, the first General Elections for the National Assembly of the erstwhile Pakistan (Bengali speaking East & Urdu speaking West) was held. East Pakistan's population was around 70 million, and its Awami League Party, led by Sheikh Mujibur Rahman, won a clear majority of 167 seats, from a total of 313 seats.

However, the military junta of Pakistan (West Pakistan), headed by a dictatorial General Yahya Khan, adamantly refused to allow Sheikh Mujibur Rahman to form the Government of Pakistan. As a consequence , the Awami League Party, on 25th March 1971, announced **secession from (West)Pakistan**, by declaring East Pakistan as a sovereign independent nation **Bangladesh**, and demanded recognition. This infuriated the military rulers and General Yahya Khan, who in retaliation, unleashed waves of brutal persecution, inhuman atrocities , and genocide , perpetrated on the Awami League Party, the military and, para military personnel of East Pakistan, as well as on the **helpless, innocent men, women and children** of the general public.

An **exodus** in excess of a staggering **10 million** men, women and children ensued, fleeing for their lives, to the Indian border states of Assam and West Bengal seeking refuge, safety, shelter, food and medicines by the end of September 1971.

The Government of India, alarmed and overwhelmed by the sheer magnitude of this unprecedented influx, consequent tragic humanitarian crisis, with its attendant financial implications, decided to create a **special Refugee Relief Fund** , for this purpose. It consequently imposed a special obligatory **Refugee Relief Tax (RRT)**, collectable by exclusive stamps and stationery.

It is reported by Mannan Zarif (Bangladesh) in his article in the Daily Star, December 2016, that the total budgetary transactions of the Central and State Governments for 1971 and 1972 revealed (in the revised budget estimates) an increase in the total expenditure to be Rs.2839 crores against the original budget expectation of Rs. 2192 crores, which compelled the **Government of India**, to introduce the above new taxes to fund this gap of about 647 crores. These measures succeeded in significantly reducing the revised budget estimated **deficit** of 647 crores, and simultaneously helped to provide succour and sustenance to the millions of destitute refugees.

The government consequently , entrusted the all India **bulk emergency printing and supply** of these special **public, official and revenue** stamps and stationery, to the modernized **India Security Printing Press at Nasik** . It further deployed the **Post & Telegraph Department** , to distribute, manage (by producing local provisionals), and administer the

collection of the resources required, (by utilizing their sprawling mammoth network of over 1,40,000 Post Offices) from both the **public** and the **government** offices, from almost all **Postal Articles used**. It also utilized **its Revenue Departments**, to manage, and administer the collection of the Refugee Relief tax ,from all **Revenue, Fiscal , Judicial** and other financial transactions as well.

Refugee Relief stamps and stationery, are the **historic relics** that encapsulate the memory and will perpetually commemorate , the momentous and turbulent events unfolding in Asia in 1971. These events commenced with a humanitarian crisis, leading to a **subcontinental war** engulfing **India** and erstwhile East and West **Pakistan**, (involving a total population of around 750 million) . It rapidly escalated to a confrontation between the two superpowers **USA** (for West Pakistan) and **Russia** (for India) bringing them, and the **world** to the very brink of a Nuclear War!

This was averted thanks to the successful International diplomacy of the then Prime Minister *Indira Gandhi* . She had persuaded Russia to intervene and counter any threat from America, who later tried intimidating India by ordering its formidable Seventh Fleet to enter the Bay of Bengal. It was then that the submerged Soviet nuclear submarines emerged and surfaced to display their power, compelling the mighty US Naval forces to retreat and return.

Refugee relief stamps and stationery were also the mute spectators to the excruciating agony of the victims of rape and genocide, and the birth pains, of a new nation **Bangladesh**. The Refugee Relief Tax (**RRT**) collected, not only mitigated the financial burden on the Indian Government enabling them to manage the unprecedented crisis , but also simultaneously succeeded in imposing only a *negligible burden and a minor inconvenience* , for the common Indian citizen .

Fortunately, the ensuing “Indo Pak” , **war** was swift and shortlived , lasting just 14 days, commencing on **3rd December 1971**, with a provocative preemptive air attack on around twelve Air Force bases in India by West Pakistan . It culminated with the Liberation of East Pakistan (Bangladesh) by the Indian Army, Navy and Airforce (under Field Marshall , *SJF Maneckshaw*), in conjunction with Bangladesh’s nascent Mukti (freedom) Bahini (forces), on the **16th.December 1971** . This day is now celebrated as the Victory Day (in Bangladesh), and Vijay Diwas (in India).



Sheikh Mujibur Rehman and a flag
Fig 1 Ovptd. "BANGLADESH LIBERATED"



Bangladesh map and flag.
Fig 2 Issued by India in 1973.

The 50th. Golden Anniversary (Swarnim Vijay Varsh) was celebrated on **16th. December 2021**. A Special Cover **Fig 3**, was issued to commemorate the liberation war victory in 1971. It depicts the Pakistani Army Lt. General A.A.K. Niazi signing the '**Instrument of Surrender**' to the GOC-in-C, Eastern Command

Lt. General J.S. Aurora of the victorious Indian Army, at 16.30 pm, on the 16th of December 1971 at Dacca (now Dhaka), vide Fig 3.

Over 93,000 surrendering Pakistani troops were taken prisoners, by the Indian Army.



Fig 3

SMB



SECTION B ::

The Scope and application of the Refugee Relief Tax : Pertinent Legal enactments and details :

In view of the urgency, to raise the necessary funds, a "Tax on Postal Articles, Ordinance,18 of 1971)", was promulgated by then President V.V Giri, on 22nd. October 1971. This Refugee Relief Tax (RRT) was applied to the whole country including the far flung Andaman Nicobar and Lakshadweep Islands. **Exemptions** were granted for Jammu & Kashmir State initially, and to Army personnel on active duty, literature for blind persons, registered newspapers, ballot papers, and the postcards. The mere **5 paise** tax mandated, was obligatory for most Postal Articles, both **public** and **official**. It was made applicable to Inland letter cards, letters, FDCs, aerogrammes, foreign mail, telegrams, phonograms, money orders, book post, entertainment, etc.

A similar tax of **10 paise** was also **subsequently** added, and made mandatory for all Revenue, Financial, Judicial transactions and instruments, Hundis, documents of accounts of receipt and expenditure and audit. For these purposes the existing stocks of **10 paise revenue stamps** (old and new) , and existing **5 and 10 paise special adhesive stamps** , were also suitably handstamped and machine overprinted with the bilingual inscription "Refugee Relief ",in Hindi and/or in English.

RRT **public** provisionals are found used on the **Internal accounts**, (due to the short supply of suitable revenue stamps) and for P&T audit. This is evidenced by the submission sheet from an EXPTL P.O. **U-2830** to Dist P.O at **NAGAUR RAJ**, using **20p** worth of RRT Nasik **public** provisional stamps which is shown below in **Fig 4**. Similar examples from several other places are known some with **locally** overprinted RRT stamps...

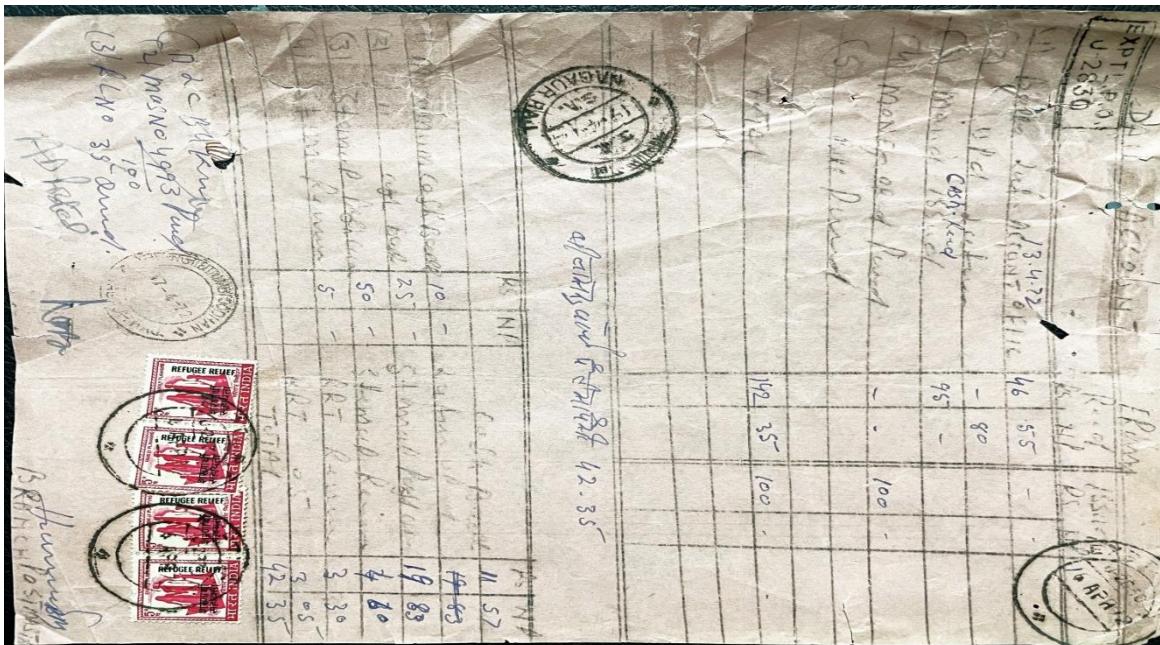


Fig 4

RRT stamps are found used with Telegraph cancels "TEL" which implied their use for Telegrams. However, it was found Telegram forms were handstamped with **Handstamped** inscription for RRT as included (in the charge for the form), on their **RECEIPT**. This was reported for the first time by **Prof. V.K. Gupta**, a leading Senior Advocate, and Advisor to the RRT Whatsapp Group.

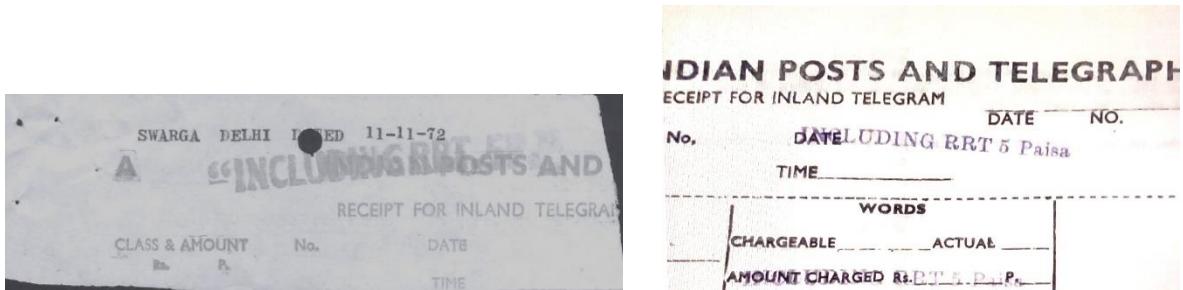


Fig 5

RRT stamps with TEL cancels, are **not** found on Telegrams but ascribed to **Express Delivery** mail, applied either at the post office of origin **or** by post office of delivery, which was the practice even prior to the RRT regime. Examples of such stamps with 'TEL' cancels are shown in **Fig 6**. An interesting block of RRT stamps with **M.O.(Money order)** cancels, exists in my collection, but such usage remains to be confirmed by more of such evidence.



Fig 6

Air, Railway passenger fares, were also levied the RRT and the Excise duty on some items was enhanced to include the RRT by separate Acts of the Parliament, similar to the one on Postal Articles. All the above were probably collected for the entire duration of the RRT regime from 15th November 1971 to 31st March 1973.

The Presidential Ordinance was to be implemented with almost **immediate effect**, from the **15th November 1971 (within 24 days of promulgation !)**. A **penalty** of **10p**, i.e. twice the amount due, was prescribed for non compliance by **public** but similar **dues** were not recovered for foreign mail and reduced to **5p only**, for similar lapses in the **official** mail, clarifies **Rajesh Paharia**, a leading RRT postal historian. The Indian Posts and Telegraph Dept. accordingly issued a **PUBLIC NOTICE**, as under ::

REFUGEE RELIEF TAX ON POSTAL ARTICLES

from NOVEMBER 15, 1971

A tax of five paise shall be payable on every article of the following categories :
 • Letters (including those sent on Government Service) • Inland letter cards • Book, Pattern and sample packets • Parcels • Money Orders
 • Telegraphic Money Orders • Telegrams • Phonograms • First day covers, and other postal articles not specifically exempted.

THE TAX IS PAYABLE ON ALL OUTWARD FOREIGN MAILED UNLESS SPECIFICALLY EXEMPTED. ARTICLES NOT DULY STAMPED WILL BE RETURNED TO THE SENDER.

EXEMPTIONS

The following articles are exempted from this tax :
 • Post cards • Registered newspapers • Blind literature packets • Articles posted in the State of Jammu and Kashmir.

HOW TO PAY

Please affix a five paise stamp bearing the inscription 'refugee relief' obtainable in post offices on each taxable article. The tax on an article 'under postage pre-paid in cash system' can be payable in cash. The Tax on money order will be collected in cash.

Franking machine licencees can pay the tax on all articles posted by them either by means of 'refugee relief' stamps or in cash at selected post offices.
 Please pay the tax at the time of transaction and avoid the penalty of paying double charges later.



INDIAN POSTS & TELEGRAPHS

Fig 7



Fig 8 Exemption for Registered Newspapers, and for Jammu & Kashmir , and Field Post Offices (F.P.O.). Courtesy [Sushil Mehra](#) (LHS) . Only F.P.O's on active duty were exempted.

The emergency necessitated Presidential Ordinance was subsequently ratified by the Parliament's enactment of "THE TAX ON POSTAL ARTICLES ACT 1971,47 of 1971, dated **9th December 1971** with retrospective effect from **15th. Nov. 1971**, (later extended to the states of Jammu & Kashmir, by Act 25 dated **6th. June 1972** w.e.f. **1st July 1972**). By the end of 1972, a majority of about 9 out of 10 million refugees had returned back to their homes in their new nation Bangladesh. In view of the above, the Government terminated the application of the RRT, by enacting "The Refugee Relief Taxes (Abolition) Bill, Act No. 13 of 1973 ", w.e.f. **1st April 1973**, thereby ending a total of **sixteen and a half** months of the RRT regime.



SECTION C ::

Subsection C1 : Logistics of Production and Distribution.

In the 1970s, INDIA had a total of **19** Postal Administrations called **Circles**, generally conforming to **States**, except the Northeastern Circle which comprised of Assam, Manipur, Meghalaya and Tripura which later became separate States, and Delhi, which was considered a Circle although it was not a State. The then existing Union territories were subsumed in one of the States for example, Chandigarh, in Punjab State, Goa in Maharashtra State, Lakshdweep islands in Kerala State, Sikkim in West Bengal etc. The Army Postal Organisation (A.P.O.), however formed a separately administered Circle . These Postal Circles were further subdivided into **Postal Divisions**, which generally corresponded to the **Revenue departmental Districts**, and exceeded **350** . The total Indian population in **1971**, was about **548 million**, serviced by over **1,44,000** Post offices (as per a detailed study and analysis done by [Nicholas Follansbee \(NF\), USA](#)).

The onerous responsibility of printing and supplying the bulk of these **Special additional RRT stamps** and stationery, to meet most of this urgent unprecedented demand was undertaken without delay, by the central **India Security Printing Press at NASIK**, in Maharashtra State. This press was well equipped with Modern **High Speed Rotary Cylinder** Printing Technology, electrically operated automatic machines to immediately commence bulk overprinting of **provisional** RRT stamps, as well as design the **new regular** RRT definitives, and supply them in **huge quantities**. These RRT stamps were later air dashed to Postal Circle Depots across the country, for further distribution and use **all over India**.

The Postal Department was thus abruptly confronted with the task of producing and immediately supplying **within 24 days (i.e. by 15th. November 1971)**, **colossal quantities** of special RRT postage stamps, for exclusive use to meet this staggering demand. It therefore

decided to utilize the readily available existing stocks of **SG 506, 5p cerise** Family Planning definitive stamp, converting it to a special RRT stamp by provisionally overprinting it with bilingual inscriptions, in two lines in **Hindi** “ SHARANARTHI SAHAYATA ”, and a single line in **English**, “REFUGEE RELIEF ” for **public use (SG 646 to 650f)**.

Similarly they utilized existing stocks of the **SG O202/202a, 5p green (1967)/yellowish green (1969)** Service definitive and overprinted them provisionally, with Hindi and English inscriptions of two lines each, SG **O210/O210a** for **official use**, **SG O210 to O212e**, by all Governmental Departments.

This interim measure **partly** bridged the demand and supply gap and meanwhile, the regular Refugee Relief **definitives** for public use, **SG 651** and the **Service/Official use, (SG O213 yellowish green /213a yellow green)** were issued. These were designed, printed and supplied from the NASIK India Security Printing Press, for use on **Postal** articles, **all over India** within the stipulated deadline of **1st December 1971**.

Subsection C2 : Technical details of the base 5p definitives used for provisional postage stamps overprinting.

1. The SG 506, Type 464, 5p cerise Family Planning definitive, for public use.:

This stamp was issued on the 16th. October 1967, with a multiple Ashokan Capital ‘sideways to the left’ watermark , (as seen from the back of the stamp) (**SG**). It was printed in sheets of 100, margins imprinted with cylinder numbers A1 to A65, by *Photogravure* on **imported** paper and gummed. It has a colour shade variety of **carmine** [as recorded by Dr. S.P. Gupta (SPG)]. A watermark variety of watermark sideways to the right, is recorded in the Philcent Catalogue.

2. The SG O202, Type O23, 5p green and the SG 202a 5p yellowish green service definitives, for official use :

The **SG O202, Type O23** was issued on the 15th. November 1967, and the **SG O202a** was issued in 1969. Both were printed by *Photogravure*, in sheets of 90, unguammed paper with the large stars and “GOVT. OF INDIA”(GOI) watermark. A variety with the watermark **reversed**, is listed as **SG O202w**.

Technical details of the regular RRT definitives :

1. The **SG 651, Type 607, 5p carmine, for public use**, with upright multiple Ashokan watermark, in sheets of 100, without marginal inscriptions or cylinder numbers. A variety with the stamp margins having a pinkish tint has been observed. The printing process adopted seems to be *Photogravure*, with screened dotted appearance.

2. The **SG O213, 5p yellowish green** and the **SG O213a, 5p yellow green, Type O25, for official use**, were both printed in unguammed sheets of 90 stamps each by *Litho Offset* with large stars and “GOVT. OF INDIA” watermark without any marginal inscriptions or numbers. (noted by **SPG**). A variety with watermark reversed is also listed as **SG O213w**.

- SG also lists **SG O191,Type O23, green** , but with watermark **W374** (Ashokan Capital, sideways) issued in “1973 ?”. It remains a mystery to date, if any of these were issued before 31st. March 1973 ,and were overprinted/handstamped with RRT and used.

Subsection C3: The Nasik all India, *Provisional* Machine Overprinted RRT Stamps :



Fig 9

It is reported by **Gottfried von Schreckenbach (Germany)**, based on the reply received by him, to his RTI (right to information) application, that the Nasik Security Printing Press produced and supplied two types of these “**provisional, machine** overprinted postage stamps on **SG 506**, for public use, in sheets of 100 stamps each, by **Litho Offset, SG 646, ([17,96,400 sheets](#))** and by **Photogravure, SG 646a, ([12,35,600 sheets](#))**.

Since the difference between these two overprints is **subtle**, two magnified views and a simple cut and paste device devised, are provided here below, to aid the collector to differentiate and identify them.



Fig 10 (SAB) Magnified view of the SG 646, **Litho offset** type overprint , with “clearly defined lettering,” as noted by **SG**.

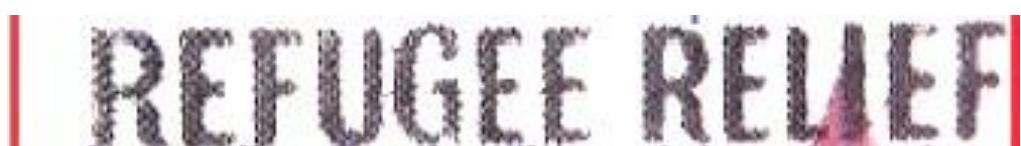


Fig 11 (SAB) Magnified image of diamond shaped cells seen in screened Photo overprint on **SG 646a** , shown above was observed by me. It is noted in the recent SG INDIA Catalogue as “screened lettering with blurred edges” .

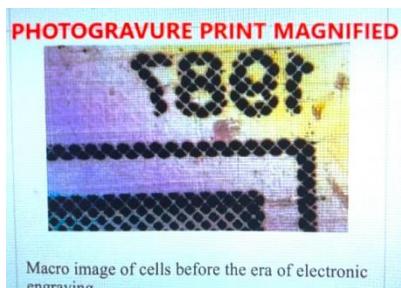


Fig 12 Above image is from the **NET**



Fig 13 (NF) A simple cut and paste device , shown above,was devised by **Nicholas Follansbee** to compare and identify the shorter (12.4 mm)**Litho Offset** overprint and the longer (12.8 mm) **Photogravure** .(The original measurements recorded by **Schreckenbach** were remeasured accurately, by **Nicholas Follansbee**,as illustrated comparatively by him, vide Fig 9 above).

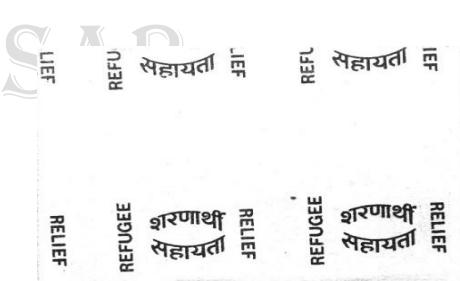
Unfortunately the **quantities of Service (Official) and Revenue**, All India **provisional** and **regular** RRT stamps, machine overprinted and supplied from **Nasik**, is not known , it seems they were overprinted by **Litho**.

- A **waste paper cutting** bearing thereon the overprint used on Revenue stamps, has recently been reported, on RRT **Regular NASIK official (SG 651)** definitive stamp's **impression** as shown below, which lends credence to believe that the revenue RRT stamps were also printed at the India Security Printing Press, Nasik , **for all India**.

Subsection C4 : Local overprinting of the Revenue RRT stamps was also done by machines and handstamps.



Front view.



Reverse view.

Fig 14 :: The rare cutting from the **printer's waste**, with the Revenue RRT overprint on the RRT SG 0213a regular Service definitive,impression and its **reverse** , (recently discovered and shared in the **RRT WA Group** in November 2023, courtesy **Indranath Bhattacharya**). This is the only known evidence to date, that the RRT **REVENUE** stamps for all India , were also authorised and overprinted at the **Nasik Security Printing Press** !

Jal Cooper writes (in the *Indian Stamp Journal* of March 1972), that the **entire quantity** of the Nasik RRT machine overprinted **provisional** stamps supplied to **Bombay G.P.O** . i.e. **SG 646/646a**, was exhausted within the first 3 days !

Yogesh Kumar reports ,(in the *IND DAK* , June 1977) that anticipating the impending inadequacy of the supplies of the provisionally overprinted stamps from Nasik, the Director General of Post and Telegraph, [vide his Memo No:16- 113/71-H, New Delhi , reported by **Ravindra Vora (USA)** in his article in "The American Philatelist" Vol. 87, in August 1973] , authorized the Postmaster Generals to additionally **overprint locally**, " Refugee Relief " .

These were to be produced using available stocks of public/service **definitive** stamps. This measure coordinated supplies to bridge the Nasik provisional RRT stamps supply shortage gap ensuring adequate availability of RRT stamps locally till **regular** Refugee Relief public/service **definitive** stamps **SG 651** and **SG O213, O213a**, from Nasik commenced supply .The Memo referred to above was informed to **Mr. Shcreckenbach** of Germany (a pioneer researcher of RRT) in March 1972as recorded by **Ravi Vora** in his article.

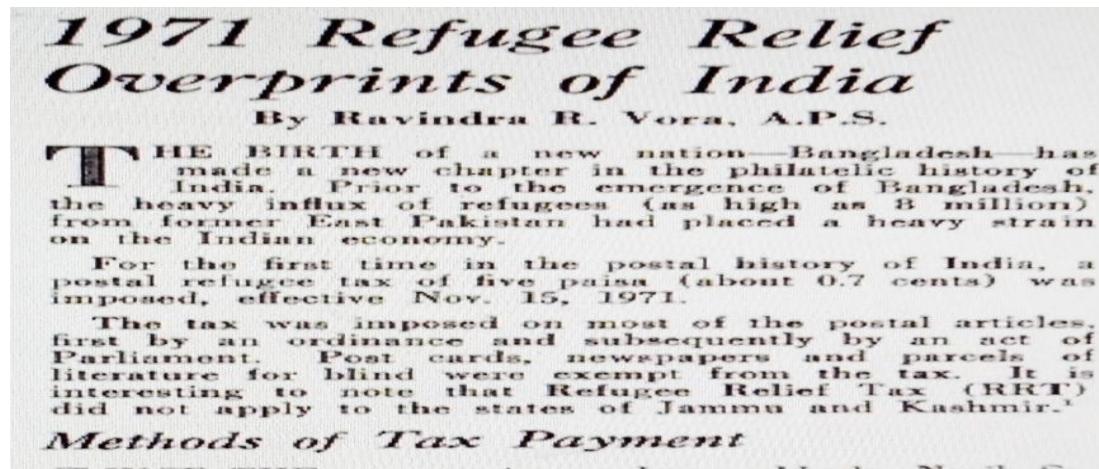


Fig 15 courtesy **Ravi Vora**

Subsection C5: The Nasik Regular RRT Definitives ,ILC and Aerogramme,(images).



SG 651



SG O213 SG O213a

Fig 16 (SAB): Carmine

(SAB):Yellowish green Yellow green (scarce).



Misperf



Dry or printed gum side



Major colour splashed

Fig 17 Errors in SG 651 , public definitive.



(SAB) RRT Handstamps erroneously applied on RRT Definitives SG Nos. **651 & O213/13a**

Fig 18 Rare errors of the Public regular RRT definitives SG Nos. 651 & O213/13A.

Special RRT stationery i.e. the Inland Letter cards (ILC) and the Aerogrammes were also issued from 1st December 1971 and from 5th November 1972 respectively, with the same design as on SG 651 printed additionally, in **grey green/grey blue** and **deep blue** colours respectively.

The above **authorization** to devise and additionally overprint definitives and also stationery, was presumably transmitted to the Nasik Central press, Circle Head Post Offices/Divisional Post Offices and also District Treasuries, provisionally for implementation with immediate effect.



Fig 19 : RRT INLAND LETTER CARDS :



Fig 20 : RRT AEROGRAMME



Fig 21 RRT on ILC and Aerogramme cancelled and invalidated, then reissued after Abolition, ie after 1st April 1973. (Uncancelled mint examples are now scarce.



SECTION D ::

Subsection D1 : RRT Local Provisional ~~Typographed~~ machine Overprints::

[Thus even the Governmental, **regional/local** (old and/or idle), manually operated **Treadle printing presses** were hastily deployed to, provisionally overprint **typographically**, the existing stocks of definitives **SG 506, 5p cerise** family planning stamp ,for *public use* and the **SG O202 ,5p green** ,and **SG O202a, 5p yellowish green**, for official service stamps.

All of these have been recently *revised, expanded, and listed* as **SG 647 to 650f** and **SG O212 to O212e** and shown here below. They were **repriced significantly** upwards by SG, in their latest **INDIA Catalogue, 2023**) as a first step to recognize their relative 'Intrinsic scarcity' and rarity. Hence these will be the **focus** of my next **Guide**. Prices in the SG Catalogue are **initial pricing** and hence do not currently reflect the full commensurate worth of the rarities and their errors /varieties. This aspect is dealt with in greater detail vide the "**Prices**" Section which are included in a separate "GUIDE for ADVANCED COLLECTORS" It also contains a three page exhibit of 'Fantasy Overprints' (otherwise known as 'fake/bogus/private' machine overprints) as identified by **Nicholas Follansbee**.]

Subsection D2 : Listed Machine Provisional overprints on Family Planning

Public definitive. (Images from the collection of (SAB).



SG 646

Nasik Litho



SG 646a

Nasik Photo



SG 647

Bangalore



SG 648

Jaipur



SG 649

Rajasthan



SG650

New Delhi



SG 650b

Goa



SG 650c

Jabalpur



SG 650d

Alwar



SG 650e

Balaghat



SG 650f

Ajmer (Beawar)

Fig 22 RRT Machine overprints on Family Planning Public definitives.(as Listed)

Subsection D3 : Listed Machine Provisional overprints on Service definitive.

Images from my collection **(SAB)** .



Fig 23 RRT Machine overprints on Service definitives (as Listed)

Subsection D4 : The Fascinating Local Rubber Handstamps (a glimpse) :

Post offices being authorized , also *desperately* devised and employed **Rubber Handstamps** to overprint “ Refugee Relief ” on any available definitive. This was implemented by using in combinations of (2p+3p), (1p+4p) and other 5p definitives .They creatively adopted overprints designed with variations of upper/lower/mixed case letters, with/without serifs, upright /italic/ornamental fonts, in Hindi and/or English, in single/multiple lines, as inscription only ,or enclosed/boxed in different geometrical shapes e.g. square/rectangular boxes/circles /semicircle, horseshoe/oval/wavy lined boxes , or in abbreviated Hindi/English , a few in **romanised Hindi** exist, vide example shown below :



Fig 24 In Romanised Hindi script , pronounced as “ Rifyugee Rileef ”

Overprinted handstamps are mostly found on **SG 506 & O202**, ordinarily in **purple/violet/black** , and a very few in **red/blue/green** colours also exi

NOTE: **Handstamps** are so numerous and varied that **no commercial Catalogue lists** them as of today! Their identification, and authentication present a tremendous challenge even today. (*However significant efforts have been made , by enterprising RRT experts, viz Peter Leevers, Nicholas Follansbee and Gautam Hemmady*).

Subsection D5 : Rubber Handstamps on SG 506 for Public Use.



Fig. 25::

Samples of Rubber Handstamps on SG 506 , for public use.

Subsection D6 : Rubber Handstamps on SG 202/202a for Service use .



Fig 26 (SAB): Samples of Rubber handstamps on SG 0202/202a, for Service use .

Overprinted handstamps are mostly found on **SG 506 & O202**, ordinarily in purple/violet/black , and a very few in red/blue/green colours also exist.



Fig 27 (SAB): RARE RED BLUE (IB) GREEN

Rubber handstamped overprints, are generally found having **black, purple, or violet** colours. The above in **RED, BLUE** and **GREEN** are therefore **very scarce !**

Subsection D7 : SOME RARE ERRORS /VARIETIES IN HANDSTAMPS IN THE ENGLISH & HINDI OVERPRINTS ON PUBLIC AND SERVICE STAMPS .



REFUJEE RELIEF



REFUGEE EELIEF



Refugee Relife



REFUGIE RELIEF



REFUGEE RELILF



RFFUGEE RELIEF



RUFGEE RELIEF



REFUGEE R|||||



Refugees relief



Additional accent above NNa



Wrong font of Ha



SHARAnARTHI



Sharaneyarthi



Sharanarth Sahayati+dots.



Missing accent 'r' Sharana?thi



Open **NNA** and Hindi
in “inverted commas”



Sharana?thi

Rotated ‘F’ in
RELIEF.



RELIFF

Hindi-wavy lines
English- distorted



RFFUGEE

REEUCEE



Sahayak RELIEF

Sahayata |

RRT Due



R.R. Stamp



REFU8EE RELIEF



Wrong font ‘Sa’ for ‘Sh’



Refugee Relief



Rifyugee Riloaf



Refuge? Relief



“Refugee Relief Tax Due”



Sharanarthi Sahayath.



Wrong font of “Ha”

Fig 28 (SAB):: The above errors, are mostly from my collection.

Subsection D8 : Genuinely used MANUSCRIPTED RRT stamps ::



Fig 29 Samples of manuscripted RRT stamps from self and other sources.

Subsection D9 : RRT REVENUE/ FISCAL PROVISIONAL OVERPRINTS : (SAB) ::

Machine overprinting of new REVENUE stamps (in sheets of 320 each) at Nasik, and others locally, by machine and by rubber handstamps were also produced, using the existing stocks of 10p revenue stamps (old and new). These RRT overprinted provisionals were then post RRT regime, reused for **Revenue/Judicial** instruments and transactions,(these local types, are now **elusive** and **scarce**).

*There are examples , where these RRT Nasik/local machine provisional revenue stamps, were also reused long after abolition for collecting “additional tax”, and/or “drought relief” by reconverting them ,suitably re-overprinted by a handstamp or machine vide **Figs 31,32,33 and 61.** . The Nasik all India RRT provisional Revenue stamps were overprinted on gummed sheets of 320 Revenue stamps per sheet (comprising a **new type**, with ‘BHARAT’ in Hindi replacing‘ INDIA’ in English, in the old), having the Ashokan sideways watermark which is shown below. The total quantity overprinted, however is **not** yet known.*

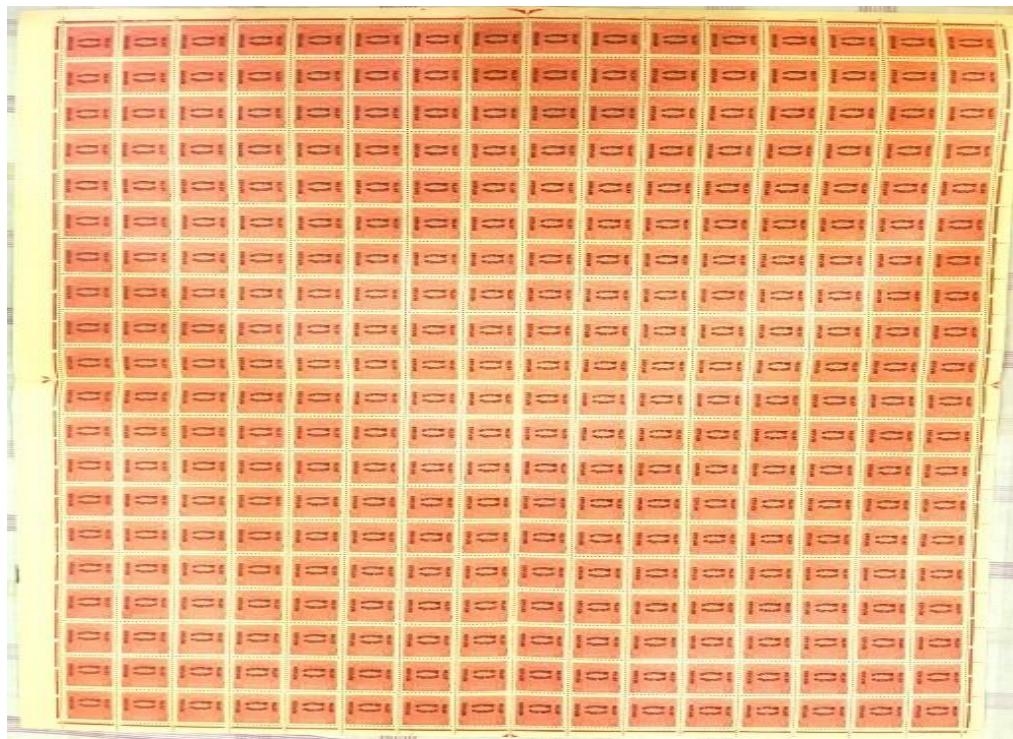


Fig 30 (NET)

Show here below is an example of a **Reconverted NASIK RRT Revenue stamp (New)**, back to **Revenue** by a handstamp, and reused as late as in **1985** at Ajith Mills, Ahmedabad.



Fig 31 (SAB) Rare RRT Revenue, (my discovery stamp) reconverted and reused 12 years later in 1985 , at Ajith Mills, Ahmedabad, Gujarat State by re-overprinting it as “REVENUE” by a handstamp. Image from my collection.

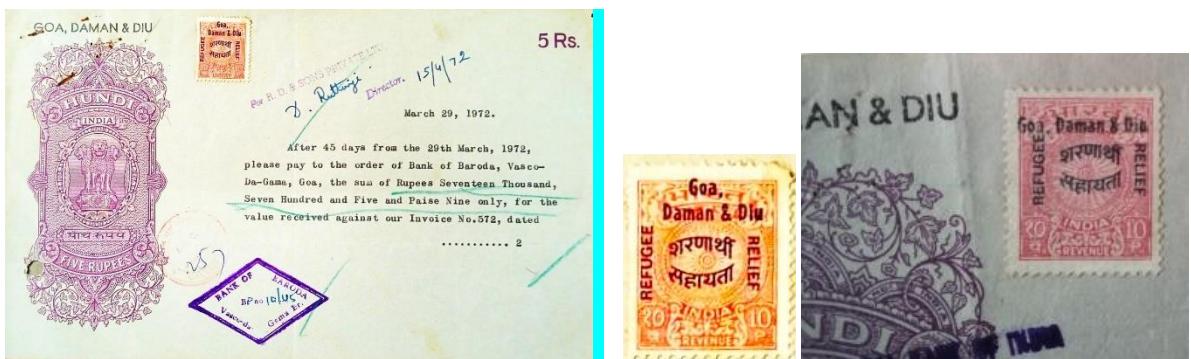
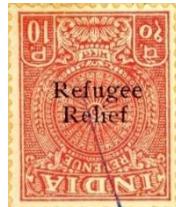


Fig 32 : Two types of uncancelled local typographed “ Goa Daman & Diu” on new RRT Revenue stamp on a HUNDI .

Old Revenue stamps with INDIA (English), new with BHARAT (Hindi) were also machine overprinted or handstamped locally to produce all exclusive provisional stamps.



Nasik (Maharashtra) Rajasthan



Bhopal Uttar Pradesh W.Bengal



Ajmer



Gujarat



Rare case, exempted from stamp duty but not RRT



Fig 33 (SAB): Other RRT overprints on Revenue stamps

Hence, a multitude of types/varieties of **provisional overprints** were created, by local/regional typograph machines and by rubber handstamps. Further more, other **provisional regional/local types**, were also created by variously overprinting different fiscal and entertainment (cinema) ticket stamps as shown below.



Fig 34 (SAB) (5p+5p), and 10p overprinted RRT on special adhesive Fiscal stamps used for Insurance, share transfer, and other transactions. 10p Entertainment stamp is from (MM) and 20p entertainment stamps, from (NET) with 10p RRT overprinted on a Cinema ticket is from (RSS).

Subsection D10 : Cyclostyled, Typewritten, oval prepaid imprints metal handstamps, licensed metered machine overprint.

Above novel methods were also used, th metal oval handstamps on stationery denoting prepayment (were mainly made at ALIGARH), though some places are known to have used by locally produced oval rubber cachets handstamped , on ILCs and Covers .

- Licensed **permit imprints, special cachets** on Inland letter cards , Envelopes , which denoted **prepayment (in cash) of the RRT tax** and sometimes, stamps were also hurriedly manuscripted ,in Hindi and/or English as an immediate, and convenient improvisation,by the post office clerk or even a citizen, (all of the above are nowadays difficult to find)

.Examples of above Types of RRT Provisional methods of Overprints adopted on Stamps and Stationery are shown below, all of which are scarce/rare.

Uniquely Rare Blue Error : Rare Double Four lines



Fig 35 (SAB) Two lines and four lines Cyclostyled two types .

Cyclostyled overprints are very scarce and known used from Turner , Teegalavari Choultry, Vishakhapatnam and from Anakapalle , in early months of RRT ie November / December 1971.

Note: Only one **Blue coloured RRT cyclostyled stamp** as shown above is known to exist. Image from my collection



Error "Refugee R'e' on 'iff"

Benga Desh



Fig 36 (SAB) Scarce Typewritten RRT stamp examples.

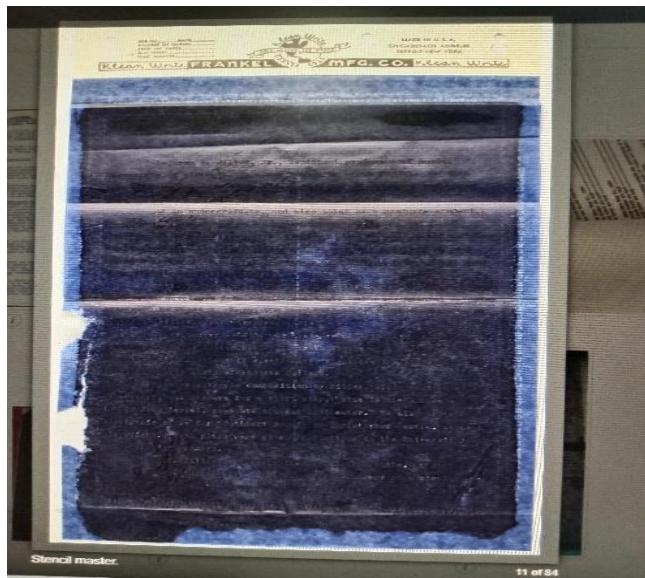


Fig 37 : Blue inked Stencil paper used for cyclostyling.



Permit RRT prepaid Imprints on Private Book Post Lettercards

Fig 38 (NET)

A brief introduction to the use of Licensed Metered machine overprints ::

It was apparent that the use of adhesives for the prepayment of the RRT would entail a massive slowdown of mail processing with the risk of leakage/pilfering for large firms, banks, insurance companies and generally for **all bulk mailers**. To obviate this obstacle, recourse was taken to permit the use of specially designed/modified licensed Metered postage stamping and overprinting machines for the prepayment of the RRT of **Re 0.05** (5 paise) .The machine **models** reported to have been used were **Neopost, Kilburns, Universal, Stampmaster** and their modified variants. These were mainly found used from four Postal Circles of Bihar, Bombay ,Karnataka, and West Bengal as well as from other bulk mailers. The earliest known use is recorded as the 14th. December 1971, and the last known date of usage is reported to be the 13th. February 1973. The above information is reported by **Dr. R.S.Gandhi** in his article in the PHILA POST, a PCI Quarterly, Oct-Dec 2008 (vide details in the **References**, at the end of this booklet) .





Fig 39 (NET)/(BJ): Licensed Metered stamps. These are now, very difficult to find .



Fig 40 Oval HS on Bombay CPSO CPSO cover (LHS) and an Aligarh Oval METAL HS on an ILC.



Fig 41 Madras GPO Oval RRT prepaid Handstamp , Type B on Metered stamp Cover,

Oval metal (steel) handstamps designed and produced at ALIGARH, bearing the legend “REFUGEE RELIEF PREPAID IN CASH” and date , were applied to postage preprinted Inland Letter cards, and Postage embossed envelopes,to denote prepayment . These were sold as postage plus tax prepaid from several post offices all over India (examples illustrated above). In some cases rubber Handstamps were also used **provisionally**, in the same oval design to denote prepayment of RRT. Two varieties,Types A and B are recorded in [Ron Klimley's](#) exhibit, now preserved in the USA (Exponet).

Madhukar Jhingan the co-editor of the very popular digital weekly Newsletter “Stamps of India, Collectors companion” in the issue dated 19th.May 2011, was the **first** to report and list **22** Post Offices of Kerala which predominantly sold the mint RRT stationery on which the oval ALIGARH **Steel metal** handstamps for prepaid RRT were applied. Similar oval **rubber** handstamps were also appear to have been produced locally from several states, from places like, Delhi, Calcutta, Bombay, Madras , Bangalore , used from G.P.O.s , C..P.S.O s and R.M.S. post offices on covers used for bulk mailing . It appears that some of these oval handstamps have been applied on stamps on previously stamped covers ie after affixing of the postage stamps .



Fig 42 (SAB)/(BJ) : Unusual and rare example of stamping of a “PREPAID IN CASH” cachet on stamp dated 13.3.72 , apparently applied, after the postage stamps were affixed on cover. Cover with Oval Handstamp from place of posting , Siwan on (RHS) (BJ) applied on prefixed and embossed stamp cover.

Although the specific **authorization** for some of these is **not known**, they were accepted at the post offices ,duly cancelled , and the mail was thus validated for onward transmission , without penalty, which is evidence, (of authentication) of several examples and covers found, of such **genuine commercial usage**.



SECTION E ::

Subsection E1: Authorisation , Identification and Authentication of Rubber Handstamps.

The legendary Philatelist, Jal Cooper (as editor of his *Indian Stamp Journal*), in his magazine published in March 1972, reported that :

“ ..As the special (Nasik Provisional) overprinted stamp could not be supplied to all parts of India -a subcontinent in itself – the postmasters in districts and talukas were authorized to use a rubber stamp with words “ REFUGEE RELIEF”, and to apply it to the current 5 paisa stamp. And thus it is that bewildering different types of rubber stamp overprints have resulted out of this order.”

SAB

Peter Leevers a pioneer identifier and codifier in his original article in “*Stamps Round the world – India Lounge – Refugee Relief stamps*”, gives his estimation about the total types of Handstamps . He has codified several different handstamps. He has also provided colour images for his codified, about **225** RRT handstamps , in his above article , He suggests that the total number of types of overprints produced, by ‘Head’ Post Offices, could be **as many as 3000** vide **Fig 44**, below . (However, it is also possible that he may have inadvertently included their districts and talukas as well, many of these did not need to produce any handstamps, thereby limiting the total number to around a thousand or so ,as opined by some today).

On 1st December a specially designed stamp was issued, with a separate issue for Service use. Until then, most of the postal services used existing ‘Family Planning’ 5p adhesives or the contemporary 5p Service issue, overprinted at Nasik and circulated country-wide. There were some short-lived locally printed overprints used in particular regions, and these are listed by the stamp catalogues. But where these officially circulated provisionals were not to be had, Postmasters were told to devise their own handstamps. Stamps were overprinted or hand-stamped at Head Post Office and Postal Circle Headquarters; and sometimes in District Treasuries. I have seen a lot of material from Gujarat. In that part of the country, about 15% of the mail that carried the tax carried provisional handstamps. There are about 3,000 Head Offices, so there could be many handstamps yet to find.

Fig 44

This seems to have been partly endorsed by **Dr, S.P. Gupta** vide **Fig 45** as shown below :

own overprints locally to meet the dead line. Most of the emergency overprinting for the use of the general public was done at Postal Circle Headquarters or Head Post offices, but in some cases the overprinting was also done by Treasuries. A variety of methods had been used for this overprinting. Those applied by handwriting, type-writing, cyclostyling or by rubber stamps are grouped under the term 'Local Provisionals' as these overprints were mainly applied locally in post offices. Overprints applied in various areas by Government Printing Presses are included under the head 'Local Typographed Provisionals' and those applied by Nasik for all India are termed as 'Nasik Provisionals'. These are further elaborated below:-

[As reported by Dr. S.P.Gupta in 1984 .]

Fig 45

Nicholas Follansbee has estimated that at least **700** handstamps exist based on his statistical analysis vide **Fig 46** below.

Shops at Nasik overprinted the 5 paise Family Planning definitive and 5 paise "Service" stamp. The scale of need is suggested by statistics from 1969-70: 104,955 POs handled almost 6.18 billion pieces of mail. For just a single month, some 500 million stamps might be required - far more than could be produced. State and District postmasters were therefore authorized to locally overprint part of their stock of 5 paise stamps for Refugee Relief. Usually this was done with handstamps (there are at least 700 different of these handstamped local overprints) and occasionally stamps are even found with

Fig 46

The details of the Memo/Circular issued by the DG (P&T) is reported by **Ravi Vora** in the *American Philatelist* in 1973 as shown in **Fig 47** below

Office of The Director General of Posts and Telegraphs, Indian Posts and Telegraph Department, Memo No. 16-113/71-H, New Delhi, India. 3-72. (A letter to Mr. Schreckenbach of West German.)

Fig 47

➤ Consequently a prolific and creatively designed huge range/variety of locally produced rubber Handstamped overprints thus came into existence from all over the Country.

The sheer magnitude of the rubber overprinted stamps overwhelmed the philatelists ,and the Cataloguers who were **unable to cope with it** ,hence they have largely remained unidentified, unrecorded, and unauthenticated to date (with the exception of **Dr. S.P. Gupta** who **first** recorded a sample lot in his "Specialised Handbook of Modern Indian Stamps" which he published in parts commencing in **1984**.

Some early collectors have collected these overprints on cover /on piece with clear cancels, which is now **instrumental** in the challenging task of identification, and authentication .They also need to be organized statewise and **district, taluka wise** , to systematically and scientifically authenticate them.

Subsection E2 : Postal Circles and Divisions (Districts) :

Nicholas Follansbee (NF) has done a detailed analysis on **Postal Circles and Divisions (Districts)** with details of the population of each and every district which numbered **354** in the

early 70's . the following images are only the first **two pages** of his 30 page study and research and detailed analysis. It is likely that he has an [almost complete Handstamps Collection](#) , organized districtwise , based on his study , research and analysis .

Figs 48,49 :: (NF) POSTAL CIRCLES and DIVISIONS (ie Districts) in the early 70's....

Besides states, India is also comprised of Union Territories which in the 1971-73 period were included in the postal circles as follows:

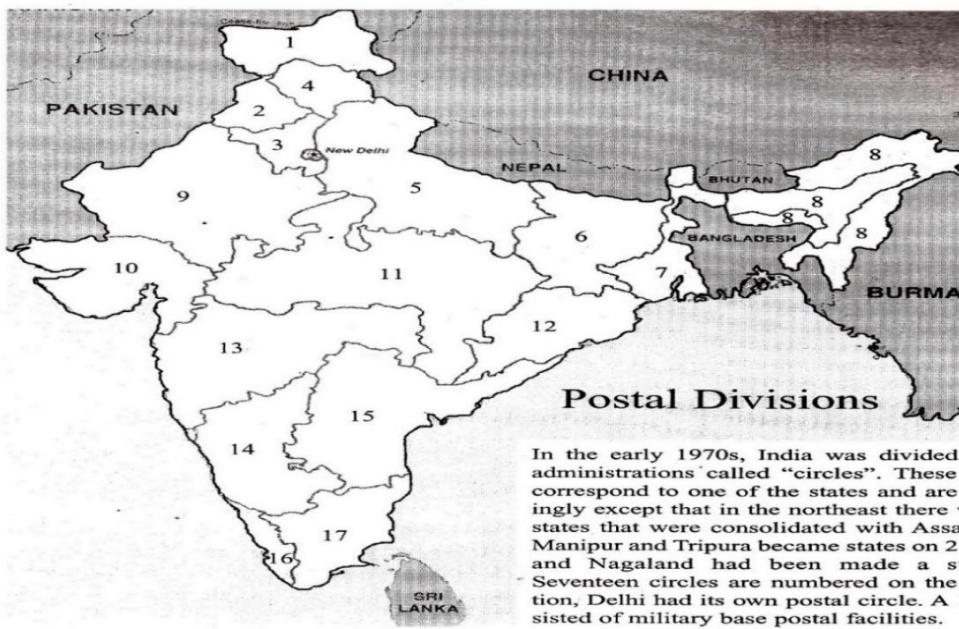
Chandigarh	Punjab
Arunachal Pradesh	Northeastern Circle
Mizoram	Northeastern Circle
Goa	Maharashtra
Daman & Diu	Gujarat
Dadra & Nagar Haveli	Gujarat
Sikkim	West Bengal
Lakshadweep Islands	Kerala
Pondicherry	Tamil Nadu
Andaman & Nicobar Islands	West Bengal

Postal Circles were subdivided into Divisions. These usually corresponded to districts within the states. In the 1970s there were far fewer districts than now, and to further complicate matters, many have changed names (particularly in the southern states).

The Refugee Relief handstamped overprints appear in most cases to have been produced at the division level. It is not unusual to find more than one handstamp variety from a particular district - especially those with large cities. It is difficult to establish whether they were used concurrently.

Page No. 2

Fig 48 (NF)



In the early 1970s, India was divided into 19 postal administrations called "circles". These circles usually correspond to one of the states and are named accordingly except that in the northeast there were four small states that were consolidated with Assam (Meghalaya, Manipur and Tripura became states on 21 January 1972 and Nagaland had been made a state in 1963). Seventeen circles are numbered on the map. In addition, Delhi had its own postal circle. A 19th circle consisted of military base postal facilities.

POSTAL CIRCLES ::

1 Jammu & Kashmir	10 Gujarat
2 Punjab	11 Madhya Pradesh
3 Haryana	12 Orissa
4 Himachal Pradesh	13 Maharashtra
5 Uttar Pradesh	14 Mysore (Karnataka)
6 Bihar	15 Andhra Pradesh
7 West Bengal	16 Kerala
8 Northeastern Circle	17 Tamil Nadu
9 Rajasthan	

Note: Mysore State was renamed Karnataka 1 November 1973

IMAGE COURTESY OF NICHOLAS FOLLANSBEE

Page No. 1

Fig 49 (NF)

Subsection E3 : Peter Leevvers (UK) in the India Post (a publication of ISC) Article Parts 1&2 Volume 32 of 1998 , was the first to systematically and bravely venture deeper into this **complex phenomena** undaunted, and pioneered in developing a system to **identify and codify** and thereby **authenticate** , around a couple hundreds of such overprints . His codification system is shown below .

1st element: appearance.	6. NO SERIFS, ITALICS, CAPITALS
1st Digit:	7. SERIFS, CAPITALS
1. Machine overprint and handstamp combined	8. SERIFS, ITALICS, CAPITALS
2. Handstamp, no frame	This completes a 3 digit code which could be used to describe the look of any handstamp, thus 265 is the Family Planning design handstamped with unframed two lines of no serif capitals English, and incidentally the most frequently met type.
3. Handstamp, framed	
2nd Digit:	2nd element, State of origin.
1. English set at right angles to Hindi two or three lines in all (this imitates the Nasik overprint)	I have used initials for the States.
2. English set above Hindi two or three lines in all	ap Andhra Pradesh mp Madhya Pradesh
3. English set above Hindi four lines in all	as Assam or Orissa
4. Hindi set above English two or three lines in all	bl Bihar pb Punjab
5. English only, one line	de Delhi ra Rajasthan
6. English only, two or more lines	gu Gujarat si Sikkim
7. Abbreviations or misspellings of English (this interesting group includes bilingual as well as English inscriptions).	hp Himachal Pradesh tn Tamil Nadu
8. Hindi only	ka Karnataka up Uttar Pradesh
9. English and Hindi applied at separate operations.	ke Kerala wb West Bengal
3rd Digit:	3rd element, Head Office(s)
1. No serifs, mixed case	I have used a contemporary PO list to identify Head POs*. The PIN codes make allocating Sub POs to their parent HPO fairly straightforward. I am, of course, willing to stand corrected on these allocations. From the list it is clear that many handstamps were used by more than one HO. Handstamps used exclusively on Service stamps are attributed to the State, where use is widespread.
2. No serifs, Italic, mixed case	
3. Serifs, mixed case	
4. Serifs, Italic, mixed case	
5. NO SERIFS, CAPITALS	
Key to fonts in listing; HANDSTAMP ONLY SEEN ON SERVICE DESIGN HANDSTAMP SEEN ON BOTH SERVICE AND DEFINITIVE DESIGNS, OR ON DEFINITIVE DESIGN USED ON I.G.S.	

Fig 50 (PL) Courtesy Peter Leevvers

An **example** of his Codification , which may be referred to as the **PLC** (Peter Leevvers Code) on a handstamp (vide his digital article “ Stamps around the world –India Lounge) is illustrated and explained here below:



Fig 51 Example of PLC : “363 wb Cuch Bihar” :

Explanation : 1st digit 3 , denotes : Handstamp , enclosed/ framed/boxed

2nd digit 6 , denotes: English only .

3rd digit 3 , denotes : Mixed case, upright, with serifs.

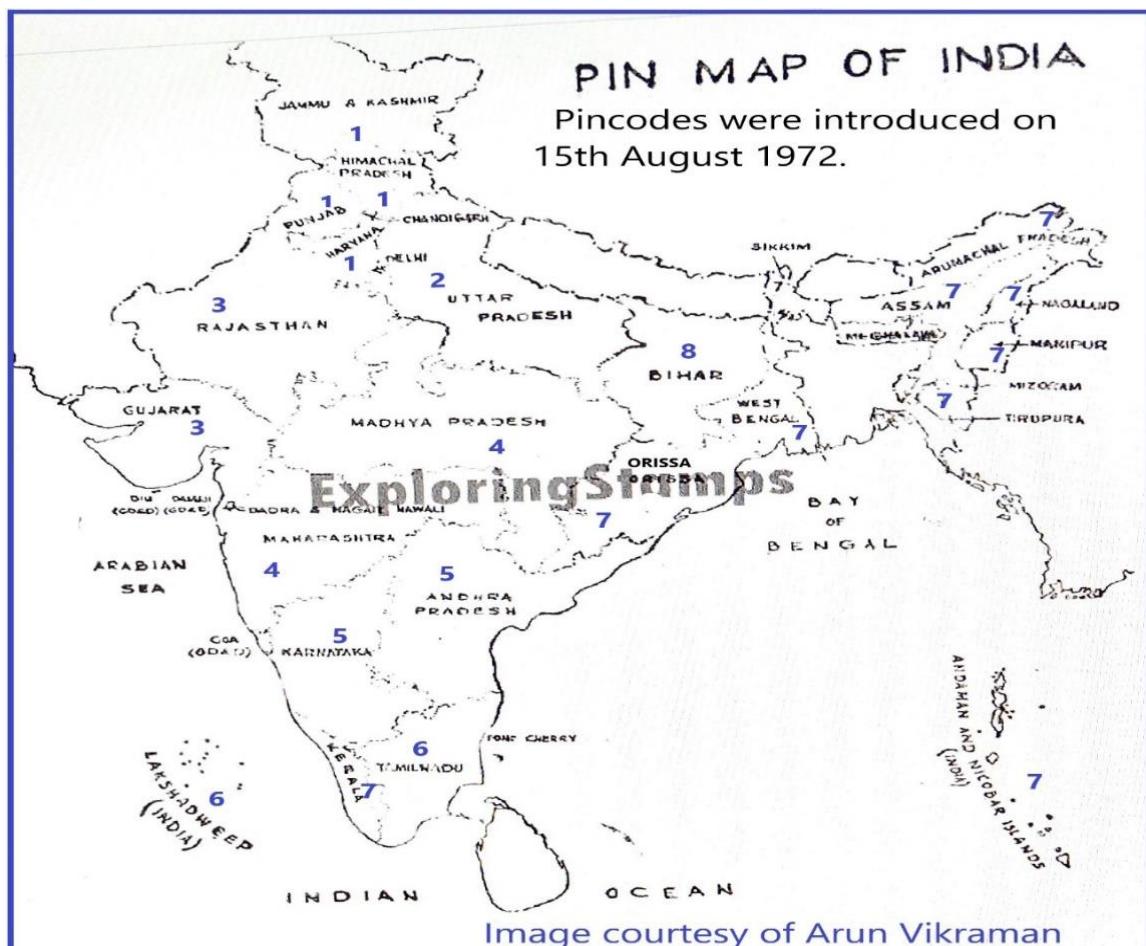
“ wb Cuch Bihar”, denotes: State and P.O of origin.

Further valuable additional identification and compilation work has also been done very recently by [**Gautam Hemmady**](#), who has prepared the **first Handstamp 'Catalogue'**, (without prices) listing **107** new stamps with illustrations, from his collections, identified and **PLC** coded. His stamps have been **illustrated** with coloured images of the actual stamps. . He has also included **225** stamps previously coded by Peter Leevers (without illustrations). These total **332** stamps now identified and coded span **25 States(Circles), 199 Divisions /districts (& talukas)** as they existed in **2013**. ***More importantly he has identified each with its PIN CODE as it existed in 1973!***

NOTE : The above Peter Leevers codification perhaps, needs to be modified , to differentiate public/official/revenue/fiscal stamps .The **pincodes** which were introduced with effect from **15th. August 1972**) should also be included in the code. It also needs to differentiate colour overprints, and overprints on other postal definitives besides those commonly found on SG 506 and O202/202a .

Subsection E4 : PIN CODE and PIN Map of India .

Arun Vikraman shared with the RRT Group the Pin Map and the Pin code of India , vide Fig.52 below, which enabled **Gautam Hemmady** to organize the handstamps codified by him with their Pin code(see **References** for his list).



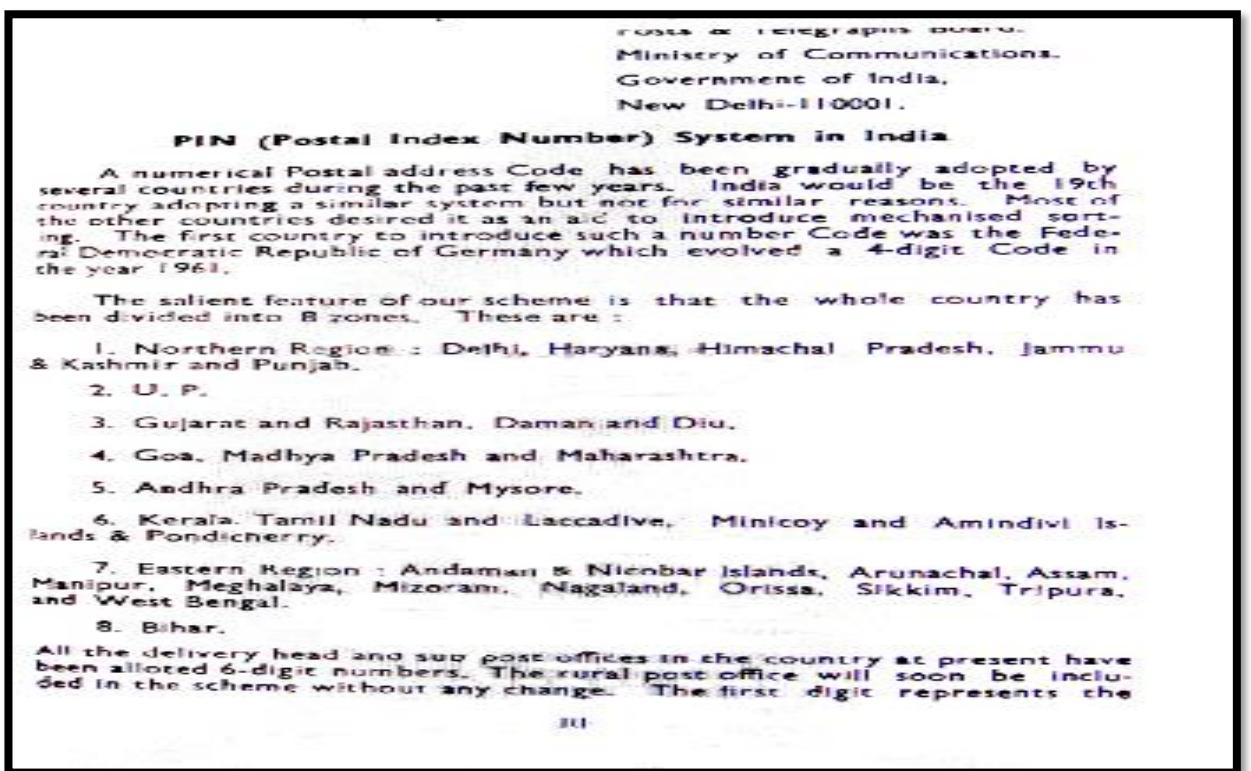


Fig 53 (AV) Courtesy [Arun Vikraman](#) (Exploring stamps), who has digitised the full PIN Code publication.

Subsection E5 : A compact diagram for the varieties of Rubber Handstamps.

Madan Middha, in the English version of his highly informative and [detailed](#) Article published in **SIPA** (South Indian Philatelic Association) **Nov-Dec Edition 2008** has given an [excellent](#) diagram for rubber Handstamped overprints, as reproduced below vide Fig 41. This diagrammatic representation is compact and comprehensive *which will enable any beginner to immediately grasp the intricate types and varieties of these fascinating yet bewildering range of handstamps encountered.*

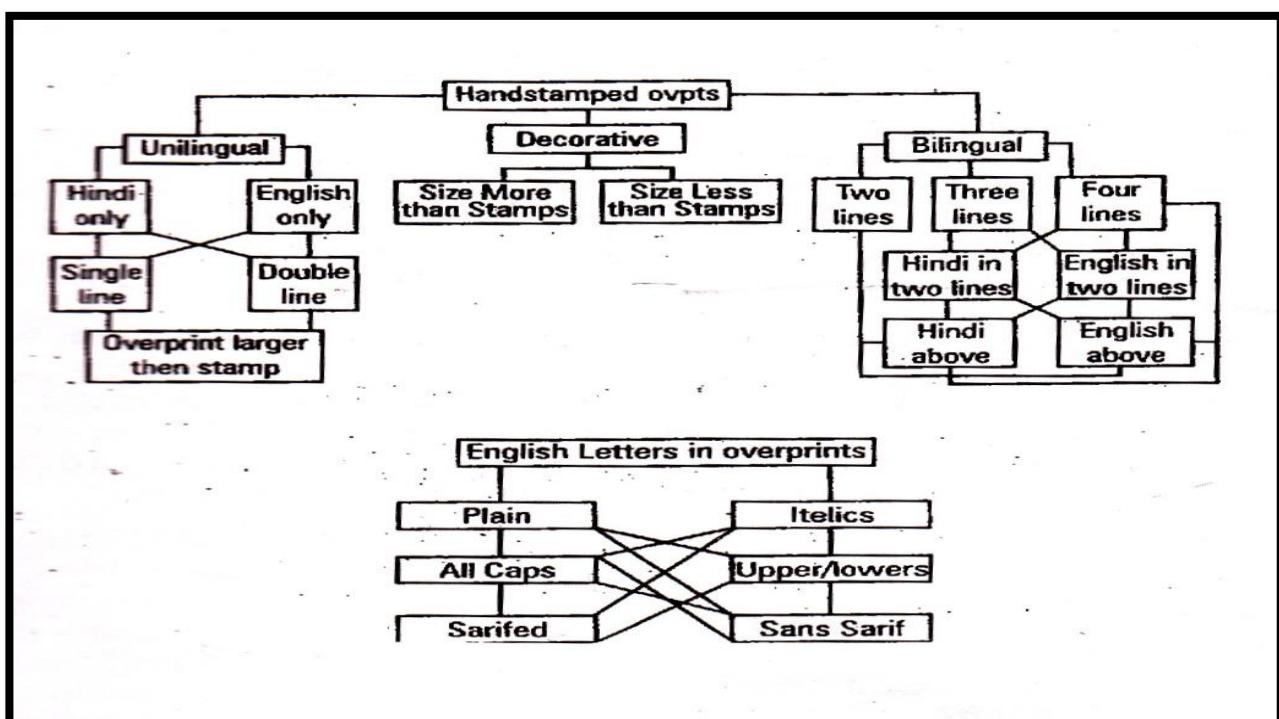


Fig 54 (MM) Types of Handstamps. Diagram courtesy of [Madan Middha](#).

Subsection E6 : Other definitives, exist (found used) overprinted by rubber Handstamps.

Other definitives have also been discovered to have been genuinely used by suitably handstamping them with the inscription “Refugee Relief”. These are SG 356/399/401/402, 504/505/505a/509 and SG O177/O178, and O190 (which have now been noted in the latest SG INDIA Catalogue Catalogue 2023) vide **Figs 55,57** below.

Illustrations for *other* definitives Locally overprinted by Handstamps::



Fig 55 (SAB) : An RRT handstamped overprint on SG 400, RHS ,a 2NP light brown map mint stamp (*recently discovered in June 2024*) on Cover pre used on **13/11/71**

[/ Note: Ravindra Vora (USA), an early collector, reported in the American Philatelist (August 1973) that Scott Nos 303,304,305 ie the map series definitives **2NP** map, **3NP** map, and **5NP** map, corresponding to SG Nos. **400,401,402**, were also locally overprinted. However, commercially used examples of above the **2NP** stamp, are not yet seen by me on cover/clear cancel to date.(However ,**one rare cover** has just surfaced in **June 2024** used on 13/11/71 as shown in **Fig 55** above).It is also stated by him that the Director General of P&T directed the heads of Circle Postmasters, to authorise overprinting the three definitives **5NP map** series and the **5p Family planning** stamp and the **5p Service** stamp locally . He also adds that other definitives eg the **2NP map** ,**3NP map**, **2p Bidri** , **3p Brass lamp** , were also overprinted (albeit by rubber handstamps). Several local provisionals were also produced by local treadle/press printing machines . Some have been identified and listed , some still remain . For example **Ravi Vora** is certain , the overprint shown in **Fig 56** below, was purchased from a **Post office**, but unfortunately its name is forgotten . A similar overprint on **Service** stamps is also seen.]



Fig 56

Other definitives used for handstamping Refugee Relief,in Hindi and/or English, are shown in Figs 57,58 below which are recently listed in the **SG Catalogue.2023**:



Used from Trivandrum (**1NP map+ 4p**), Image courtesy of Binod Jain (**BJ**)



(BJ) 9 pies

(SAB)- (2p+ 3NP map)

(SAB)- (2p + 3p)



Kalimpong



Calcutta



Amritsar



Coimbatore

Fig 57 (SAB): Handstamps on other used public definitives.



5 paise (old)

(2p + 3np) paise Unrecorded

Unrecorded



Unauthenticated & Unrecorded

Fig 58 (SAB): Handstamps on other used service definitives.

Still, several **provisional handstamps**, exist mint and/or used, remain unidentified, unauthenticated , awaiting clear evidence of their **commercial usage** as proof .These hundreds of anonymous , intriguing , **overprinted RRT stamps** , still beckon , challenging the romantic and ardent philatelist, **since the past 50 years**, pleading to be discovered, from this veritable philatelic “**gold mine**”, and be identified, coded, authenticated and assayed, before they slip into oblivion, to be lost forever in the mists of Time.

The rapidly growing popularity of this last remaining mysterious (and neglected theme of **RRT**), with its unexplored frontiers over a vast virgin terrain , present the most **fascinating and complex phenomena** , of Post Independence Indian Philately, promising an **exciting adventure** with a **rewarding future** to its diligent investigators, researchers and collectors.



SECTION F ::

Subsection F1 : Some Identified & Codified used Rubber HANDSTAMPS by Peter Leevvers:



211ra Bikaner 213bi Muzzafarpur 215up Varanasi 221bi Hazaribagh 223ma Sholapur



225gua 225tn Chennai 225tn Karaikudi 225tn Pollachi 226gu



227bi Darbhanga 231as Nowgong 231Chhapra 231upa Meerut 231upc Kanpur



233ke Ernakulam 233pb Ludhiana 234jh Renukoot 235as Shillong1 235upa Kanpur



235upb Saharanpur 235wb Siliguri 241as Dibrugarh 241bi Hazaribagh 241up Etawah



243as Dibrugarh 243ke Palakkad 243ra Chittorgarh 243upa Agra 247wb Budge budge



243upc Allahabad



245ap Mahbubnagar



245bi Patna



245gu Ahmedabad



245ha Gurgaon



245ka South Canara



245mn Imphal Manipur



245ra Jodhpur



249tn Chengalpattu



245wb24 Parganas



246ut Naini Tal



247 Dhubri



247 Nashik



247ma Kolaba



247up Muzafarnagar

Fig 59

Peter Leevers has , identified and codified images of about **225 stamps**. Only **45** have been shown above .He has codified and provided similar images for the remaining Handstamps overprints as follows. For **Bilingual (65)** , English only **(70)** ,Hindi only **(11)** ,Boxed types **(27)**, Oddities **(24)**, Manuscripted **(4)** , in his article "[Stamps around the world, \(India Lounge -RRT\)](#)"

>>>NOTE : For several more identified and codified stamps by [Peter Leevers](#) , and by [Gautam Hemmady](#), please see [References list](#) and notings given at the end of the second GUIDE .

Subsection F2 : Some as yet unidentified /uncodified and unauthenticated MINT Rubber Handstamps.

From my collection , are shown below to present a challenge to future RRT collectors.









FIG 60



SECTION G ::

Subsection G1: Scarcity/Rarity of Refugee Relief stamps and stationery:

The Nasik All India provisional machine overprinted public and service stamps SG 646/646a and SG O210/O210a, and regular definitives SG 651, O213/213a, which were printed in huge quantities, are relatively **common**, and **easily available in mint/ used condition**.

However, many other **listed** types are scarce/elusive/rare even in used condition. Some listed types are so rare , that probably a “guesimated”, **few hundreds only**, may exist, in used condition . The errors/varieties, of some of these listed “ local provisional typographed machine overprinted postage stamps ”, are **extremely rare**, and a census may well reveal that just a mere couple of dozens only, may have survived to exist today, and that too in used condition.

Many mint versions of some of these rarest types and their errors /varieties have yet to surface, and be rediscovered (if surviving) as there is a **genuine** possibility of their being **nearly extinct already !**

Subsection G2 : Invalidation and returning of RRT/Revenue Stamps and RRT Stationery :

It may be for the first time in India that an issue has been immediately invalidated, after issue and usage, and remaining unused stocks offered to be exchanged on return by the public. However, this was precisely what happened, when the Refugee Relief stamps were invalidated by the enactment of the “ The Refugee Relief Taxes (Abolition) Bill , Act 13 of 1973 “ with effect from the 1st April 1973.

Simultaneously, with the Act for Abolition in 1973, and unknown to most, an Amendment of **Act 2** in the Indian **Stamp Act 1899**, was made, to insert a **new Clause 54-B**, entitling , “any person in possession of RRT stamps,(and presumably stationery), inscribed with Refugee Relief”, **to return** the same if in “unspoiled” (mint) condition to the post office, and receive in exchange , **cash or postage stamps** of “*equivalent*” value. This offer was valid for as long a period as **six months** from the date of abolition

of the RRT i.e. from 1st. April to 30th September 1973 ! >>>> [Hence, most of the stocks of **mint RRT postage stamps and stationery**, remaining unused, with the non philatelic public, were most probably **extinguished.!**]

Similarly, RRT **revenue** stamps, remaining unused , have been found to have been reconverted back to **revenue/drought relief, additional tax etc. and reused** for many years after invalidation of RRT. There is evidence of such revalidated RRT revenue stamps being **reconverted and reused** as a Revenue stamps, as late as in **1985**, in Ahmedabad, i.e. a good **12 years** after invalidation, as explained earlier vide examples shown above . This may be the reason why **even RRT local and reconverted Revenue stamps are also, very difficult to find even today.**

Nasik Machine overprinted



NASIK RRT on new "BHARAT"

RRT local Rajasthan machine overprinted.

"Drought relief" HS in English/Hindi



RAJASTHAN RRT on old "INDIA"

Revenue stamp.

Revenue stamp (LHS)

(SAB) : Fig 61 RRT Revenue stamps reconverted after Invalidation and reused as above are rare.

SAB

Acknowledgements and KEY to the abbreviated sources in this part of my Guide :

(SAB) – Surendra Anand Bhaskar (NF) – Nicholas Follansbee

(BJ) – Binod Jain (MM) – Madan Middha

(IB) – Indranath Bhattacharya (GH) - Gautam Hemmady

(AV) - Arun Vikraman (PL) - Peter Leevers

(NET) - WA groups/vendors & exhibitors etc..

A quote appropriate for RRT stamps & stationery

*"Full many a gem of purest ray serene,
The dark unfathomed caves of the ocean bear.
Full many a flower was born to blush unseen,
And waste its sweetness in the desert air. "*

DISCLAIMER

No claim is made by the author that he is an expert on the subject , he is only interested to share information and his observations with other Collectors of RRT in the interest of promoting the RRT Theme and giving recognition to the contributing senior co members of the RRT Groups,by commemorating their valuable contributions and free sharing from their collections, through discussions, personal correspondences, and their exhibitions.

Subsection G3: Articles & Publications of Stanley Gibbons incorporating my submissions and appreciation from the RRT Whatsapp Group.

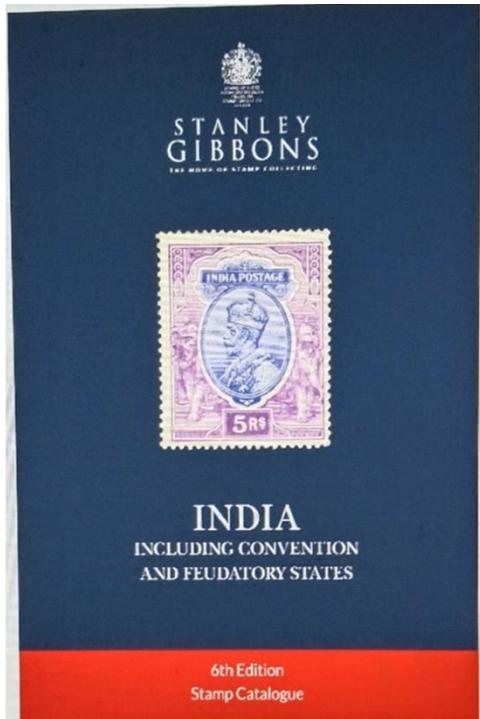
Publications incorporating the submissions made by me to Stanley Gibbons, 2021 to 2024

The STANLEY GIBBONS INDIA CATALOGUE published in April 2023. (Fig 62)

And

A three part Article to share the details and illustrations submitted to SG, for the above listed and other unlisted Provisional RRT Postage stamps was published in the following Gibbons Stamp Monthly (GSM) Magazines in February, March and April issues in 2024 (as shown below).

Please see Figs



GROUP RRT
ABHISHEK, ANANT, ASHOK, BINOD, Dr, ERUCH, JOY, MA...
07:42

BINOD JAIN
You
Sharing with the RRT group the message from my email service provider , wrt my several interactions with the Editor , Stanley Gibbons ...

My heartiest congratulations. Formation of Group RRT by you paved the way for detailed discussions on various aspects of RRT, which was otherwise a neglected subject. Your dedication to the subject made Stanley Gibbons to record the new findings discussed and discovered in the Group and give it world wide acceptance by including the same in their recent edition. Certainly the credit goes to you. My heartiest congratulations for your endeavors. 🎉🎉🎉🎉

07:59

MADAN MIDDHA
Thanx for sharing Bhasker ji.
Your efforts encourage others to follow.
Thanx for everything you have done for expending the RRT coverage by the SG.
08:01

Sushil Mehra

BINOD JAIN
My heartiest congratulations. Formation of Group RRT by you paved the way for detailed discussions on various aspects of RRT, which was otherwise a neglected subject....

true
08:05

I am grateful to both Binodji and Mr. Middha for their dedication, and cooperation in the promotion of the RRT theme .
Thanks to both of you for your appreciation and encouragement.

08:06 ✓

Fig 62 :: The Stanley Gibbons INDIA Catalogue, 6th Edition, April 2024, and the appreciation received from the RRT Group on my announcement of the Listings.



Fig 63 :: GSM FEBRUARY 2024, with Part 1. Cover showing “*A collector’s guide to the 1971 Refugee Relief tax stamps of India*”.

Issue: 10

Volume: 54

Included in this month's GSM, in the first of a short series of articles, Robert B Galland examines the design, dies and paper associated with Britain's first unified postage and revenue stamp, the 1881 1d. lilac and Surendra Anand Bhaskar ISC returns with the second instalment of his article exploring India's 1971 provisional refugee relief stamps.

[DOWNLOAD ISSUE](#)

[VIEW](#)

Fig 64 :: GSM MARCH 2024 and Highlights in Part 2.

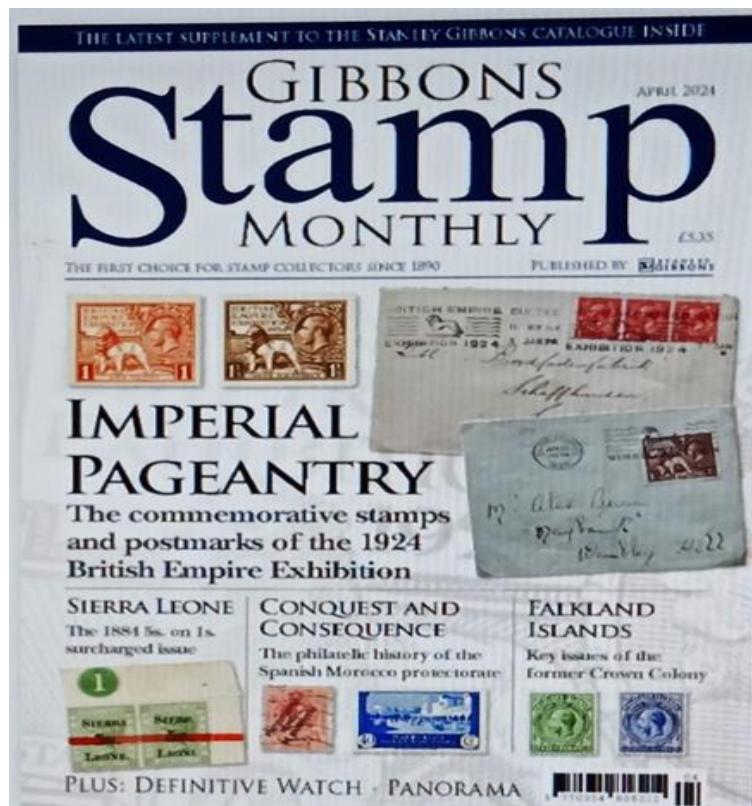


Fig 65A :: GSM APRIL 2024 Part 3.



Dean Shepherd , the Editor of the **GSM SG ,and his **compliments** .**

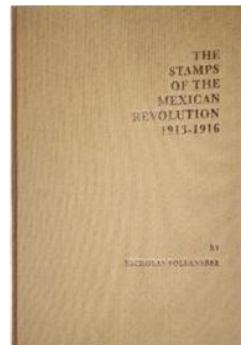
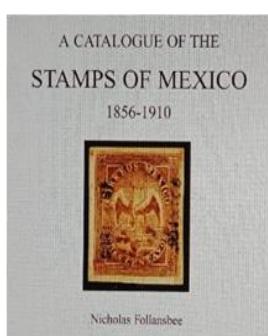
P.S. : [Parts 2 & 3 contain the “ **GEMS of the Provisional machine overprinted stamps”.]**

Fig 65 B ::



SECTION H ::

COMMEMORATION and Tribute to the Contributors to the Study and Research of RRT : (Referenced in my GUIDES with thanks and due acknowledgements.



My exhibit was shown at least five times, though three of these were in local shows of little importance (that at each it was awarded the Grand is also not particularly impressive). These were SOPEX (Medford, Oregon, 2009 and 2018) and NOVAPEX (Northern California, 2011). National level shows PIPEX (Portland, Oregon, May 2012) and ARIPEX (Phoenix, Arizona - 2017) PIPEX gave it a gold and ARIPEX a Vermeil

AS INFORMED BY NICHOLAS FOLLANSBEE TO ME.

Fig 66

1. Nicholas T. Follansbee ISC & APS, (USA) :: Qualified professor of graphic Arts. Renowned researcher, author and publisher of the **Specialized Catalogues** of old Mexican stamps, quoted par with the **SCOTT Catalogues** (USA) . Researcher, Exhibitor, and author of a colour illustrated updating RRT article in India Post (2010) on . Guest member and advisor to the RRT Whatsapp group. Owner of **Ron Klimley's** comprehensive Gold winning Exhibition in AAPE (now preserved in Exponet ,USA) material and the **Jones** RRT accumulation . Has a nearly **complete** organised, districtwise collection of RRT Handstamps. Among the **5** top ranking collectors and a **leading researcher** of RRT in the world.

He has participated and won several gold/vermeil medals for his RRT exhibitions in the **USA** as stated above..



Fig 67

BINOD KUMAR JAIN				
LIST OF AWARDS WON FOR RRT EXHIBITS				
(ALL FIVE FRAMES)				
YEAR	EXHIBITION	LEVEL	SUBJECT	AWARD
2006	GUWAPEX 2006	District	RRT (Mixed)	Silver
2008	INPEX 2008	National	RRT (Traditional)	Vermeil
2010	SINE 2010	National	RRT (Traditional)	Gold
2011	INDIPEX 2011	FIP	RRT (Traditional)	Large Silver
2011	CHINA 2011	FIAP	RRT (Traditional)	Large Silver
2013	BRAZILIANA 2013	FIP	RRT (Traditional)	Silver
2013	INPEX 2013	National	RRT (Traditional)	Vermeil
2014	ASSAMPEX 2014	State	RRT (Traditional)	Vermeil
2017	ASSAMPEX 2017	State	RRT (Postal History)	Gold (S.P.)
2017	INPEX 2017	National	RRT (Postal History)	Vermeil
2019	INPEX 2019	National	RRT (Traditional)	Large Vermeil (S.P.)
2020	PHILAVIRTUE 2020	National with International Participation	RRT (Traditional)	Vermeil

Fig 68

2. Binod Kumar Jain , ISC & PCI::M.Com.,LLB., Member of the Governing Council of PCI , the Apex Philatelic body in India , and advisors to the Philatelic Department of Posts (Government of India).

Eminent Advocate by profession practising in Assam . Early collector of RRT , and **Star Exhibitor** and maximum medals winner as per List shown above. Awarded 'Best Exhibit on Assam Postal History 1807 to 1947 in **INPEX 2019** . Awarded "Champion of Champions'of RRT, in **ASSAMPEX 2022** . Vermeil medal for 'RRT postal History' and as an **Invitee** exhibitor, on Assam Postal History in the National Exhibition, **AMRITPEX 2023**. He is possibly the **second** in the **5** top ranking collectors of RRT, in the world, with many **rare** and **unique** items in his vast collections.



Fig 69

3. Rajesh Paharia ISC & PCI :: Business man . Early collector, author and prize winning exhibitor, noted Judge in National and International exhibitions, General Secretary PCI , the topmost research expert on RRT and its Postal history in the world . He is in the process of publishing his Comprehensive reference Handbook on RRT . Possibly, the first of the 5 top ranking collectors of RRT in the world.



Fig 70

4. Madan Middha ISC :: Age 71, B.Com,LLB,NDFA,PGDIM , Early collector of RRT (since early 70s). Has won several National & International awards in Philately & Literature. Leading author of **Comprehensive**, and very important articles on **RRT** in Hindi and English from **1980 to 2008**.

Authored and edited many articles in the highly acclaimed Annual "Year Book of Indian Philately" in **2012**. Actively interested in Post Independence definitives etc. He is currently the popular and able second administrator of the **RRT Whatsapp Group** , (created by the author, Surendra Bhaskar on **22nd July 2020**) . He has an outstanding and diverse collection which is among the 5 top ranking collections in the world, with several unique items in his credit.



Fig 71

5. Eruch Batliwala ISC :: B.E. Mechanical, M.S. Industrial Eng (USA). Has worked on Management and IT Projects in Indian Conglomerates and Multinational companies such as **ALFA-LAVAL, PHILIPS, RELIANCE INDUSTRIES, and TATA POWER.** in Senior Management positions.

Exhibited on RRT in the **PHILEX 1996** (Silver medal), **MAHAPEX 2012** (Silver medal) and the **PHILAVIRTU 2020** (Silver bronze medal). He has an extraordinary collection of RRT, which is among the **5** top ranking collections in the world with some very rare and unique items.



Fig 72

6. Madhukar Jhingan ISC & PCI :: Commissioner, International Stamp Exhibitions, publisher of the very popular Digital weekly newsletter " Stamps of India Newsletter" . **Author of first article on Aligarh oval metal Handstamps of RRT "**



A Professional Philatelist. His collections since childhood include India and the States, with specialization in FDCs, Special Covers, Booklets, Postal History, Revenues. **Postal stationery, foreign stamps** with Indian subjects are the closest to his heart.

Has active **International exhibits** on Indian Aerogrammes, Registered Envelopes of India **1950-2010**, and has been awarded **Large Vermeil** medals for the above. Currently researching on Documental and Postal publications. Has a specialised knowledge of **RRT** and its Postal Stationery, and is an **Advisor** of the RRT Whatsapp Group.



Fig 73

7. Gautam Hemmady ISC :: Architect by profession. **Extended the Pioneering Research of identification and codification** for the most difficult RRT topic of **Rubber Handstamps** by **Peter Leevers**. Had a unique collection of RRT Handstamps .

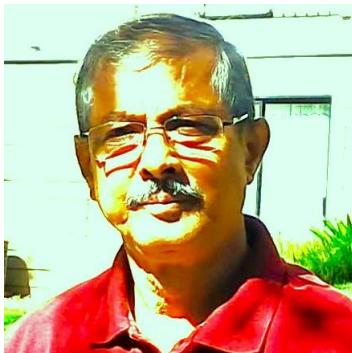


Fig 74

8. Indranath Bhattacharya B.E.: Graduated from Jadavpur University, Calcutta. Ex Dy General Manager of **SAIL**. Started collecting RRT in **1973** . Exhibitor of RRT in the **Webpex** ,Calcutta, in **1977 & 2019** ,and **Inpex 1977**, Bangalore, and was awarded **Silver** medals in all. Provided me with evidence to identify the elusive '**Alipore' overprint** and for confirming RRT Revenue stamps were printed at **NASIK**. Has many special items in his collections.



Fig 75

9. Dr. Surendra P. Gupta MS (Ortho) :: Renowned orthopaedic surgeon . A **legendary researcher and author of the "Specialised Handbook and Catalogue of Modern Indian stamps"** since **1984**, which includes sections of RRT stamps, with **errors, varieties and prices**, in details for the **first time**.



Fig 76

10. Nand Kishor Agarwal :: Industrialist. Early **researcher** and collector, and prize winning exhibitor in PHILAVIRTU 2020, on the **base 5p Family Planning definitive SG 506**, used for overprinting the RRT Provisionals for public use . Has special RRT items in his collection.



Fig 77 (ISC)

11. Ravindra Vora :: Author of the first article on **RRT** in USA, the American Philatelist magazine, in 1973. Was M.D. Of Ahmedabad Electricity Co. of the Torrent Group . A clean energy professional after an International career of over 50 years, is presently residing in Colorado USA. Has exhibited 'Combined Frankings' (8 frames in Monaco 2022, and on US Dept. of State History(8 frames) in Korea Exhibition, 2014.



Fig 78

12. JAL COOPER RPSL :: **Founder of the Empire of India Philatelic Society**, Bombay, author of the **earliest articles on RRT** in his Society's publication "**India Stamp Journal**". An iconic and legendary Philatelist of yesteryears .



Fig 79

13. Dr. R.S. Gandhi PCI : Researcher and First and only author of the obscure subtheme **RRT Metered Stamps**, published in "The Phila Post ", a PCI Quarterly(2008).



SAB
Fig 80

14. Ron Klimley APS (USA) :: Pioneer Gold medal winning International exhibitor and Researcher on RRT , whose AAPE (Association of American Philatelic Exhibitors) exhibition has been preserved to date on the EXPONET (USA)



Fig 81

15. Peter Leevvers ISC (UK) :: Pioneer and enterprising Codifier of the bewildering range of Rubber Handstamps and author in the India Post , a publication of the ISC (India Study Circle , London) identifying and codifying ,for the very first time, around 250 Handstamps. **A daunting and pathbreaking task .**



Fig 82

16. Mannan Zarif , ISC, Journalist (Bangladesh) :: An enterprising and dedicated researcher and reporter of RRT in the " The Daily Star ", Bangladesh, of the RRT theme . Author of " The Postal Tax that helped Millions" which provides an independent review of the geopolitical context of the RRT stamps and stationery in 1971/73.

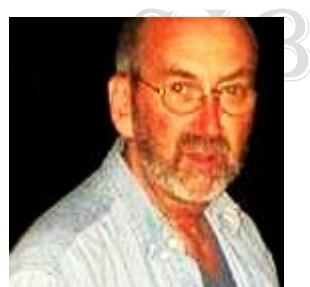


Fig 83

17. Robert Howard Courtney APS (USA) : Researcher and publisher of a Catalogue on stamps of Bangladesh. Author of an excellent illustrated article on RRT stamps including fiscal, revenue , stationery, and forgeries of RRT stamps .



Fig 84

18. Prof V. K Gupta ISC, PCI, DPS :: President , Delhi Philatelic Society (DPS) Leading **Senior Advocate** practicing in Delhi . **Advisor**, and notable contributor to the **RRT Whatsapp Group** . A very Senior and iconic Philatelist and author of several Publications and books , on Philately. I am grateful to him for his personal guidance and encouragement to me during the creation , and also during the continued administration of the RRT Group to date.

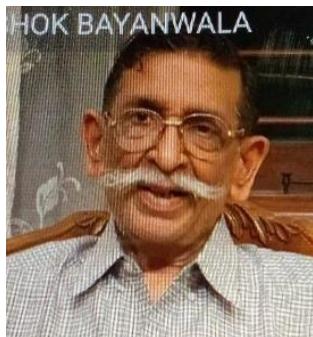


Fig 85

19. Ashok Bayanwala ISC,PCI ::Very Senior and Iconic philatelist residing in Ahmedabad. Lifetime Achievement, award winner India Study Circle (ISC) . Author of innumerable articles to the India Post (ISC) **Advisor** and notable contributor to the **RRT Whatsapp Group**.

SAB

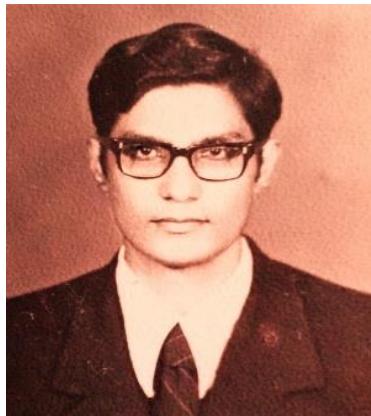


Fig 86

20. Surendra Anand Bhaskar ISC :: Author of this GUIDE :: Age 82.

My Brief Biography.

A. Professional :: [M.E.(WRDTC,**Electrical**) from IIT Roorkee, M.I.E.(India), M.I.E.E.E (USA), **deputed** by MSEB (erstwhile Maharashtra State Electricity Board, now **MSETCL**) to IIT ROORKEE for its **UNDP/ECAFE** (A "United Nations Development Program" funded by the " Economic Commission for Asia and the Far East" meant exclusively for the deputed Government Engineering Officers, (from India, Iran, Iraq, Pakistan, Burma, Afghanistan, Ceylon) Post Graduation Course in its Water Resources Development Training Centre (WRDTC),for Civil , Mechanical and Electrical engineers for Design of Dams, Turbines, Generators and its Generating Station Switchyards, I also did Research on Control & Protection of EHV Power Systems, using latest static relays.

On return as a Power Systems Engineer (Control & Protection),to MSEB , EHV Planning section at the Mercantile Bank building, Flora Fountain , Bombay (opposite the office of Jal Cooper) I was responsible for Planning, Design, Procurement, of Relays and Switchgear equipment. supervision of design and manufacturing companies [Tata Consulting Engrs. (TCE) and English Electric (GEC)] of the Control and Protection equipment and Panels, for the Maharashtra State's **first 400 KV EHV** 1000 Kms Transmission Lines and Substations Project [from Koradi Super Thermal Power Station (Nagpur) to Kalwa 400KV Receiving Station (Bombay), with an intermediate 400KV Substation at Bhusawal] safely and reliably transmitting 500 MW daily, benefitting over 10 million residents and several Industries located in Bombay and outer Suburbs, since its commissioning around **45** years ago and continuing to date.

Thereafter, I have worked on Multinational Companies Projects, viz. **ARAMCO** (American), **SAE SADELMI** (Italy) in **GEC** (British), **ABB** (Swiss & Swedish), **Khatau Junker**(German), and while in **ALFANAR & AEIL (ABB)** and for Saudi Arabian Governmental Project's Control and Protection of their Airport, Hospital , Microwave substation , Gold mine etc., **during** Saddam Hussein's Iraqi Gulf War ("**Operation Desert Storm**" when I was located at Riyadh , which was bombarded with Scud missiles and we had to wear gas masks at night, in anticipation of the threat of the deadly Sarin biochemical bombs).

Was the Presiding Officer (in the Lok Sabha Election held on *16th. March 1977*) of the notoriously dangerous Polling station of **Nagpada**, Byculla , Bombay. This area was the home of underworld dons .

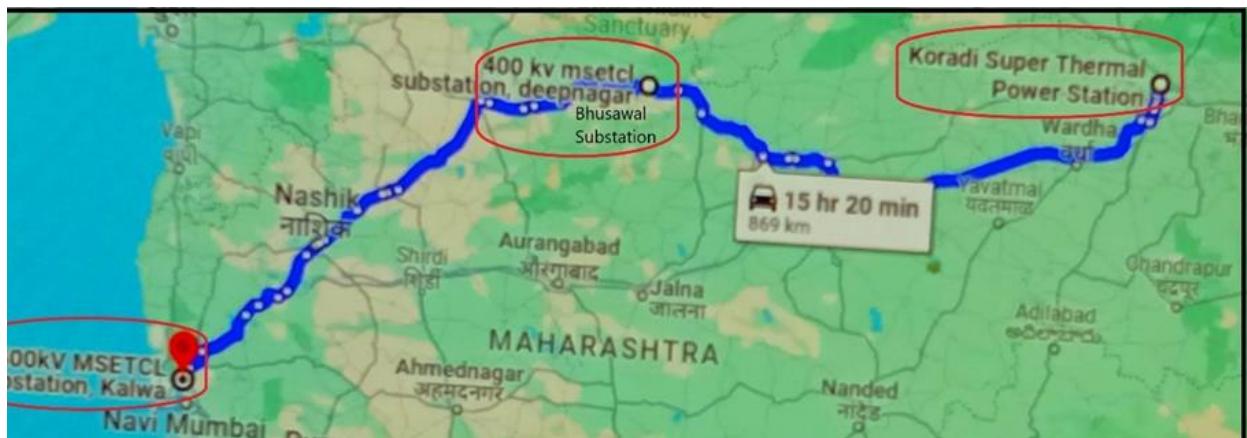


Fig 87 GPS Map showing the route from 400KV 500MW Koradi Super Thermal Power Generating Station to the 400KV Kalwa Receiving Station via 400KV Bhusawal Intermediate Substation, for Maharashtra State's first 400KV EHV Transmission Project.

B. Philatelic ::

- Founded the specialized **RRT Whatsapp Group** on 22nd July 2020 to study and Research RRT in all aspects including valuations, and promote it by freely sharing all information, to promote RRT, and getting the present International Catalogues to recognize, revise, expand and reprice the rarities of the RRT theme, for the items listed by them.

[The co - founders of this group in the initial stages were mainly Madan Middha, Rajesh Paharia, Binod Jain, Eruch Batliwala, Mannan Zarif, Zubin Kabraji, and the Advisors .

Prof. V.K Gupta, Ashok Bayanwala, and Madhukar Jhingan, kindly agreed to give us guidance as Advisory members , (Nicholas Follansbee was also invited later to be a Guest member and Advisor) to the Whatsapp Group. I was its first Administrator.]

- In April 2023, I succeeded in getting the RRT Sections of the Stanley Gibbons INDIA Catalogue, 6th Edition , 2023 revised, expanded, and repriced with the kind and generous accommodation of Hugh Jefferies, Editor, SG India Catalogue, and further elaborated the information submitted in 3 Articles in the Gibbons Stamp Monthly in 2024.

It was **also** done to compile and put on record some special items subsequently disclosed by Mr.Eruch Batliwala and Mr.Madan Middha which they requested me to get included in the next SG Catalogue. Unfortunately the next Catalogue would only be published in 2028, when most probably I would not be surviving, being already 82 years old. Hence despite of my wife's and my poor health, and deteriorating eyesight, I decided that I must put as many items on record , to not only enable the future editor to select and include in the 2028 edition of the India Catalogue, but also to update and provide a basic guides to the present and future RRT collectors. The three part Articles,published in the Gibbons Stamp Monthly,(GSM) in **Feb/March/April 2024**, address an International audience (11,000 worldwide readership) by presenting a simple **overview** of the RRT theme, in **Part 1** intended as a **beginner's guide to collect RRT** stamps and stationery. **Parts 2 & 3**, specifically focus and profusely illustrate the "**GEMS**" of the Provisional machine overprinted public and official RRT stamps (as perceived by me). These cover the **listed** , and as yet **unlisted RRT stamps** , in the recently **revised SG India Catalogue 2023, 6th Edition**.

Published a three part Article **February/March/April 2024**, in the Stanley Gibbons Stamp Monthly (**GSM**) on "Overview of RRT Stamps and Stationery, and the Rarest Gems found in the listed and unlisted Provisional machine overprinted stamps of RRT". This was done, at the suggestion of Mr. **Hugh Jefferies** and with the encouragement and assistance of **Dean Shepherd**, Editor GSM.

Note :: I am pleased to report that **Mr. Hugh Jefferies** has informed me on 24th. Feb 2024, that he has noted some of the items, and will intimate me in advance, of those additional items finally selected by him (from my three part article, published in the GSM (Feb/Mar/Apr2024), for inclusion in their next India Catalogue, when it is published, which is probably in **2028** .

* * * * *



SECTION I ::

APPENDIX 1

Compilation of a LIST No.1 of Earlier Pioneering Authors and Contributors to the Study and Research of RRT by the author of this book in response to a task assigned to him for a Commemorative Celebration proposed by Rajesh Paharia on 15th. November 2021 in the RRT Whatsapp Group :

Dear Sir,

In pursuance of the request from Mr. Rajesh Paharia and the task allocated to me in work distribution note (dated 25th. October 2021) for the proposed Commemorative Celebration of **RRT DAY**, on the 15th. November 2021, I have compiled the LISTS as requested Seniority wise (Chronological Lists of the Notable Philatelists(past and present) as known to me (upto Nov. 2021).

LIST No1. details the Noted Philatelists who have authored Articles/Notes in their own publications or in Philatelic Magazines or by notes in Magazines, and have been acknowledged by various authors as noteworthy contributors to the Study and Research to date, in their Chronological sequence, (where there are more than one Article, the first is taken for the purpose of Seniority(which may please be verified). Please note that this does imply that the earlier Article is of greater significance than the Articles of the succeeding authors/contributors . I wish to thank and acknowledge that the *older literature* was very kindly shared with me by Mr.Nicholas Follansbee , freely.



The Chronological List::

Sr.	Year	Name & Country	Item	Name of Publication	Remarks
1.	1973	Ravi Vora (USA)	Article	American Philatelist ,USA	<i>First article published abroad</i>
2.	1975/80	D. Chakravarty	Booklets	Know your stamps	<i>First systematic listing of images of machine overprints</i>
3.	1977	Yogesh Kumar	Article	IND DAK	<i>Descriptive with some measurements of overprints.</i>
4.	1978	A. Ravooft	Article	IND DAK	<i>On RRT Postal History.</i>
5.	1978	Dr. C.A. Rajagopalchari	Article	IND DAK	<i>Descriptive article on RRT</i>
6.	1980/98	Madan Middha	Articles	Mappex 80/SIPA98 India Year book 2012	<i>Comprehensive & detailed Descriptive articles (no images).</i>
7.	1984	Dr. Surendra P. Gupta	Handbook	Specialised Handbook of Modern Indian stamps.	<i>First publication with Black & White images of errors , varieties & Pricing</i>

Other 8. 1984/2008 Dr.R.S. Gandhi	Articles	IND DAK/Philapost	<i>First specialized article on Licensed RRT Metered stamps</i>
9. 1994/96 Erwin Kube(Germany)	Articles	Indien Reports(72&76)	<i>Detailed article B&W images</i>
10. 1998 Peter Leevers (UK)	Articles	India Post (ISC)	<i>Invented a codification system for identification of Handstamps.</i> <i>Identified 300+ handstamps .</i>
11. 2005? R.H. Courtney (USA)	Article	Internet	<i>First coloured images of RRT stamps and stationery.</i>
12. 2010 Nicholas Follansbee (USA)	Article	India Post (ISC)	<i>With coloured images of machine RRT ovptd stamps and their relative scarcity/rarity. Listing Fantasy(bogus) RRT overprints.</i>
13. 2011 Madhukar Jhingan	Article Stamps of India	Newsletter	<i>First listing of oval Aligarh metal handstamps from Kerala.</i>
14. 2013 Rajesh Paharia	Article	India Post (ISC)	<i>First article on RRT stamps with perfins .</i>
15. 2016 Mannan Zarif (Bangladesh)	Article	Daily Star Newspaper Illustrated	<i>,with geopolitical and humanitarian details.</i>

notable philatelists, mentioned in Articles, or referred to and acknowledged in articles on RRT are M/s S. Ahlers (Germany) , Schreckenbach (Germany),Fochtmann(UK) , W.G Anderson (USA), B.T. Cheverton (UK) ,Gunter Bose (Germany), Gabriel Pustel(USA), V.K. Bajaj ,A.S. Mittal, A.R. Singhee, and P. Sharma (Shivanand Sharma) .

Compiled by Surendra Bhaskar in 2021.

Fig 88 List of all Authors and References for RRT since 1973 .



INDEXATION (*prepared by Binod Kumar Jain- 161024*)

	<i>A Comprehensive Guide for Beginners & Collectors of RRT</i> - Launched in Group RRT on 22 nd July, 2024. – [VR1-161024]– [Overview of Range of RRT]	1-57
<u>Sec. A.</u>	Cover page & Geo-political context of RRT.	1-4
<u>Sec. B.</u>	The Scope of and application of RRT : Pertinent Legal enactments and details.	4-7
<u>Sec. C.</u>	Logistics of Production and Distribution.	7-8
<u>Sub.C1</u>	Technical details of base 5p definitives used for provisional postage stamps overprint.	8
<u>Sub.C2</u>	Nasik all India Provisional Machine overprinted RRT stamps.	9-10
<u>Sub.C3</u>	Local Overprinting of Revenue RRT Stamp by machine and Hand-stamps.	10
<u>Sub.C4</u>	RRT Nasik Definitives , Inland Letter Cards and Aerogrammes. (images)	11
<u>Sec. D.</u>	RRT Local Provisionals Machine Overprints.	12-13
<u>Sub.D1</u>	Listed Machine overprints on Family Planning Public definitive (images)	13
<u>Sub.D2</u>	Listed Machine overprints on Service definitive (images)	13-14
<u>Sub.D3</u>	Fascinating Local Rubber Handstamp Overprints on Stamps and Stationery	14
<u>Sub.D4</u>	Rubber Handstamps on SG 506 for Public use- (images)	15
<u>Sub.D5</u>	Rubber Handstamps on SG 202/202a for Service use (images)	16
<u>Sub.D6</u>	Some Rare errors and varieties in Hand Stamps.	16-17
<u>Sub.D7</u>	Genuinely used Manuscripted RRT Stamps	18-19
<u>Sub.D8</u>	RRT Revenue/ Fiscal Provisional Overprints.	19-21
<u>Sub.D9</u>	Cyclostyled , typewritten, prepaid imprints on letter cards, and licensed metered machine overprints.	22-24
<u>Sec. E.</u>	Authorization, identification and authentication of Rubber Hand Stamps	25
<u>Sub.E1</u>	Postal Circles & Divisions (i.e. Districts) in early 1970s /Revenue by Nick Follansbee.	26-27
<u>Sub E3</u>	Peter Leevers Handstamps coding system and example. Gautam Hemmady.	28-29
<u>Sub.E4</u>	Pin Code & Pin Code Map of India - Arun Vikraman	29-30
<u>Sub.E5</u>	Madan Midha Article in SIPA (Nov-Dec Edition) for Types of Rubber Hand Stamps – Diagram.	30
<u>Sub.E6</u>	Other Definitives locally printed by Hand Stamps (images)	31-32
<u>Sec. F.</u>	Some Identified & Codified used Rubber Hand Stamps by Peter Leevers.	32- 34
<u>Sub.F2</u>	Some Unidentified and Uncodified Mint Rubber Hand Stamps.	34-38
<u>Sec.G.</u>	Scarcity / Rarity of RRT Stamps & Stationery	38
<u>Sub.G1</u>	Invalidation and returning of RRT/Revenue Stamps and RRT Stationery. KEY, and Ending of the Guide.	38-39
<u>Sub.G2</u>	Articles & Publications incorporating Surendra Bhaskar's submissions. Appreciation from the RRT Whatsapp Group.	40-42
<u>Sub.G3</u>	Commemoration and Tribute to the Contributors to RRT (referenced in the above Guide)	44-53
<u>Sec. I.</u>	APPENDIX-1: List of early Pioneers, authors and researchers of RRT and Back cover.	55-57



INDEXATION and Back Cover

57- 58

Wishing all RRT Collectors a Happy and Rewarding Collecting of RRT !!

Back Cover

SPECIAL FEATURE

INDIAN REFUGEE RELIEF TAX PART 1: OVERVIEW OF RRT POSTAGE STAMPS AND STATIONERY

By Surendra Anand Bhaskar ISC

In 1971 India rushed through the creation of refugee relief stamps and postal stationery to raise much-needed funds as it battled to cope with an unprecedented influx of refugees from East Pakistan (now Bangladesh) in the months leading up to its short-lived but bloody war with West Pakistan. Surendra Anand Bhaskar talks us through this relatively unexplored goldmine of post-independence India philately, including provisional issues, definitive stamps and locally produced overprints.

On 7 December 1970, the first General Elections for the National Assembly

Fig 1 Sheikh Mujibur Rahman on the

Foreword by the Editor Dean Shepherd, to my articles published by M/S Stanley Gibbons in the Gibbons Stamp Monthly Magazine (GSM) Feb., March and April 2024 Issues .

Fig 89 The first page of my first Article in the Gibbons Stamp Monthly in February 2024



Fig 90 The SG Listed All India and Local Provisional Machine RRT Overprints.
