

No. 038677

P.T.T. 4 B 1998-99

nger Tpt. Rule 3
PP & T Rule 1952
Bus Service Pvt. Ltd.
Date
DOWN
1. Bhiwani
2. Bamla
3. Kharak
4. Kalanaur
5. Lahli
6. Dohh/Bha
7. Rohtak
8. Sampta
9. Bhodurgar
10. Bamia
11. Bhiwani
12. Delhi

Passenger
Passenger Fare
Luggage Fare
Passenger Tax
Total
1. This ticket is valid for single trip only
2. Passenger travel at their own risk
3. Ticket must be shown on demand
4. Not returnable.



நாமக்கல் கவிஞர் நிதிக்காக
2 காரைக்குடி கிருஷ்ணனில்
29-7-45 சூயிறு

தயாக

1-வது வகுப்பு ரூ. 2 12

No. 415
WILLINGDON SPORTS CLUB
BOMBAY.

MEMBER'S DANCE TICKET

For NEW YEAR'S EVE

31 DEC 1954

Admission Fee Rs. 4-0-0
Entertainment Tax Rs. 1-4-0

S. G. PICK



Indian Entertainment Tax and Passenger Fee

by

Ian Matheson &
Andrew McClellan



WEST BENGAL 40nP
SUN PRIY
REAR STALL
PHONE: 46 5702
MORT
No. 23439
This half to be retained till end of performance. Management reserves the right to refuse admission.
Seat No.
Total Re. 1.4
Re. 1.1
Re. 0.3

ROYAL TALKIES KASALPORE.
Special Class Rs. 2-0-0
Ticket sold for date and time of performance only. Money cannot be refunded.
GOVERNMENT OF INDIA FOUR ANNAS
N.W.F.P. ENTERTAINMENT
ROYAL TALKIES KASALPORE
Special Class Rs. 2-0-0
Ticket sold for date and time of performance only. Money cannot be refunded.
To be handed to ticket collector



No. 8547
MAN PRAKASH TALKIES JAIPUR
SPECIAL CLASS
Rs. 2

WEST BENGAL
612 THE LIGHTHOUSE MIDDLE STALLS
Adm. Rs. 1.20 P. Row. 0.75
A. Tax " 0.75 "
Total Rs. 1.95 P. Seat
WEDNESDAY EVENING
Half to be retained till end of performance. Management reserves the right to refuse admission. Money cannot be refunded.



ROYAL TALKIES KASALPORE
Special Class Rs. 2-0-0
Ticket sold for date and time of performance only. Money cannot be refunded.
To be handed to ticket collector

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Designed and Typeset by the authors

Indian Entertainment Tax and Passenger Fee

by

Ian Matheson & Andrew McClellan

***First published online July 2022
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Introduction to the Draft (2022) Edition)

This book is the result of a continued collaboration between two revenue philatelists, one based in the UK and one based in South Africa. We are united in our passion for unusual and bizarre material, especially in areas where little or no research has been published.

We have both been collecting and researching Entertainment Tax and Passenger Fee stamps of India for a number of years, gradually assembling nuggets of information wherever they could be found.

Our attempts to write a book on the subject have led us to the inevitable conclusion that our knowledge is woefully incomplete, and for that reason we have decided to publish an online draft accompanied by an appeal for readers to help fill in some of the gaps in our research.

We would be very pleased to receive comments and suggestions from any reader, especially if you have relevant material or new information. We are looking in particular for usage on piece or complete tickets, and for images of stamps which are not listed in published catalogues. All help will be gratefully acknowledged in the next edition of the book.

For anyone interested in how the actual book was assembled, we split the work into two halves, with Part One (Stamps) written by Andrew and Part Two (Usage) by Ian. We each then reviewed the other's work and made comments and suggestions, checking as we went along for consistency between the two halves. Inevitably there is some repetition because it is impossible to discuss the stamps without considering the usage or vice versa.

We hope that the finished work will be of interest to current and potential collectors of this fascinating material.

We look forward to receiving your feedback.

Ian Matheson
ian@cdi.biz

Andrew McClellan
aj.mcc.new@gmail.com

Introduction to the Revised (2023) Edition

Here is a summary of the main differences between the Revised (2023) Edition and the original (2022) Draft Edition.

Acknowledgements and References updated

Technical details

- New sheet format details added for Narrow Standard types and image of Punjab Transport Tax in sheet of 400

1.2 Assam

- New image of ticket bearing 5p + 3 other values

1.6 Bombay

- New image added of 1a stamp with R&I watermark

1.8 Delhi

- New images added of pre-decimal 8a, paise 90p & 1.10r, reduced format 5p

1.9 Haryana

- New image added of Passenger Tax 10r

1.11 Jaipur

- New image added of Maharaja 4a on ticket

1.12 Jammu and Kashmir

- New image added of Transport Tax provisional

1.15 Maharashtra

- New image added of horizontal format 5p

1.20 Punjab and West Punjab

- New images added of Transport 31nP (wmk sideways) and small format 6p

1.21 Rajasthan

- New image added of Second Provisional issue (overprint on Jaipur)

1.22 United Provinces

- New image added of provisional issue

1.23 West Bengal

- New images added of 0.35 on ticket and 0.10 overprinted Refugee Relief

2.11 Jammu and Kashmir

- New note added concerning the reopening of movie theatres in 2022

Acknowledgements and References

Published books and articles

1. J Barefoot, *British Commonwealth Revenues* (10th Ed, privately published, 2019)
2. S M Blatt, A M Mollah, *Indian Government Fiscal and Judicial Stamps and Stamp Papers Including Provincial and Provisional Issues*
 - Volume 1 Parts 1 and 2 (with D Heppell) (Privately published, 2004)
 - Volume 2 with Addendum to Volume 1 and Supplements 1 and 2 (The Revenue Society, 2008)
3. A Koeppel and R D Manners, *The Court Fee and Revenue Stamps of the Princely States of India: An Encyclopedia and Reference Manual*
 - Volume 1 The Adhesive Stamps (The Fiscal Philatelic Foundation, 1983)
 - Volume 1 The Adhesive Stamps – Supplement (The Fiscal Philatelic Foundation, 1986)
 - Volume 2 The Stamped Paper Including Second Adhesive Stamp Supplement (The Fiscal Philatelic Foundation, 1989)
4. Stanley Gibbons Ltd, *Commonwealth & British Empire Stamps 1840-1970* (119th Edition, Stanley Gibbons Ltd, Ringwood, 2017)
5. Mahesh C Purohit & Vishnu Kanta Purohit, *Road User Taxes in India – Issues in Tax Policy and Governance* (Foundation for Public Economics and Policy Research, New Delhi-110052)

The authors also wish to thank numerous philatelic friends and contacts for their encouragement and support, and for providing information and scans of interesting material. Special thanks to two notable revenue philatelists – Carmel Axiaq in Malta and Anil Bohora in India. Carmel's collection and expertise in Commonwealth revenues is well-known, and he sent us a number of scans and improvements having read the first version of this book. Anil has a phenomenal in-depth knowledge of Indian revenues and he helpfully gathered a multitude of scans for us.

Appeal for additional help

The authors would be very pleased to hear from any reader who is interested in Indian Entertainment Tax and Passenger Fee stamps, especially if you have relevant material or new information. We are looking in particular for usage on piece or complete tickets, and for images of stamps which are not listed in published catalogues. All help will be gratefully acknowledged in the next edition of the book. Please write to aj.mcc.new@gmail.com (Andrew) or ian@cdi.biz (Ian) if you can help.

One specific appeal: we are looking for a copy of K D Singh's research on Haryana Passenger Tax stamps, which was published in *The American Revenuer* in October 1982 . Despite a number of attempts we have been unable to contact Mr Singh or to find a copy of his work. We would be very grateful to anyone who can help.

Part One

Stamps

Technical details

Printers

The earliest known Entertainment Tax issue of India is the series for Bombay bearing the portrait of King George V, which was designed and printed initially by the London firm of Messrs Thomas De La Rue.

De La Rue had handled the printing and overprinting of all Indian postage and revenue stamps since 1855, and on 1st January 1926 the contract was transferred to India Security Press (ISP), located just over 100 miles from Bombay in the city of Nasik.

With only a few exceptions, all Indian Entertainment Tax and Passenger Tax stamps from 1926 onwards were printed by ISP. Although there are no official records to prove this, the stamps show such marked similarities to the postage issues in terms of stamp format, sheet format, perforation, watermark and design features that they really have to be the work of the same printer.

The exceptions are the issues for Ajmer, Bahawalpur, Cochin, Pudokkottai and the Maharaja types of Jaipur and Mysore. These are discussed under the headings for those states.

Stamp size and perforation

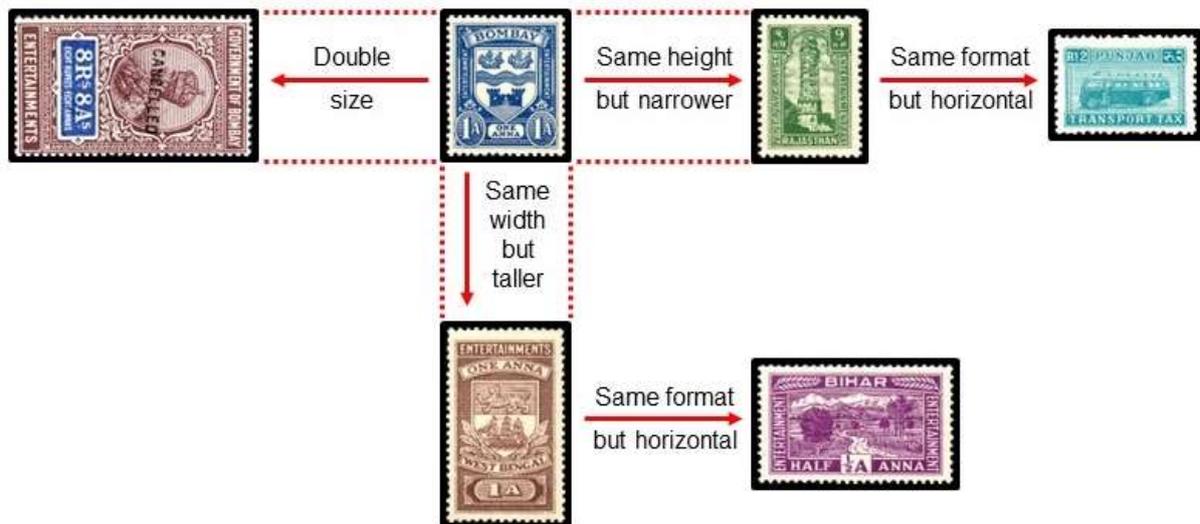
The known De La Rue and Nasik stamps were printed using the following six formats:

	<i>Perf-tip to perf-tip</i>	<i>Design (approx)</i>	<i>Perforation</i>
Definitive size	20½ x 24½ mm	18 x 21½ mm	Perf 13½ x 14
Double definitive size	24½ x 41 mm	22 x 38½ mm	Perf 14 x 13½
Tall standard (<i>vert</i>)	20½ x 33½ mm	18 x 30 mm	Perf 13½
Tall standard (<i>horiz</i>)	33½ x 20½ mm	30 x 18 mm	Perf 13½
Narrow standard (<i>vert</i>)	17½ x 24½ mm	14 x 21 mm	Perf 13½ x 14
Narrow standard (<i>horiz</i>)	24½ x 17½ mm	21 x 14 mm	Perf 14 x 13½

The definitive and double definitive sizes were used only in vertical format, while the tall and narrow standards were used in both vertical and horizontal. The double size was used only for the rupee values of the King George V portrait issues. The narrow format was used only for Entertainment Tax and Passenger Tax stamps and is not found on postage stamps or any other revenue appropriation.

The perforation described as 13½ is in fact closer to 13¾ and is sometimes rounded up to 14 rather than down to 13½. The Stanley Gibbons Commonwealth catalogue describes some postage stamps as perf 14 (eg SG 232/239 and SG 309/313) and others as perf 13½ x 14 (eg SG 265/276). If the stamps are superimposed or examined side by side it can be seen that the perforations are in fact the same.

The relationship between the six formats is shown in the diagram.



Watermark



Wmk Script R & I



Wmk Multiple Stars



Wmk Capitals

The watermark found on all De La Rue printings shows the letters *R & I* (= *Rex et Imperator*, King and Emperor) in script font. On vertical stamps this watermark always appears sideways reading upwards.

Nasik used two different watermarks for revenue stamps – Multiple Stars from 1926 to 1958, then Capitals from 1958 onwards. The Capitals watermark is usually quite clearly visible from the back of the stamp, so stamps from the 1960s onwards showing no clear watermark are probably printed on unwatermarked paper. A handful of West Bengal Entertainment Tax stamps are known with portions of a sheet watermark, as yet unidentified.

The Stars and Capitals watermarks can be found upright or sideways and are so described in the listing. Some stamps are known with Stars watermark inverted, which is probably an error rather than deliberate.

Sheet format

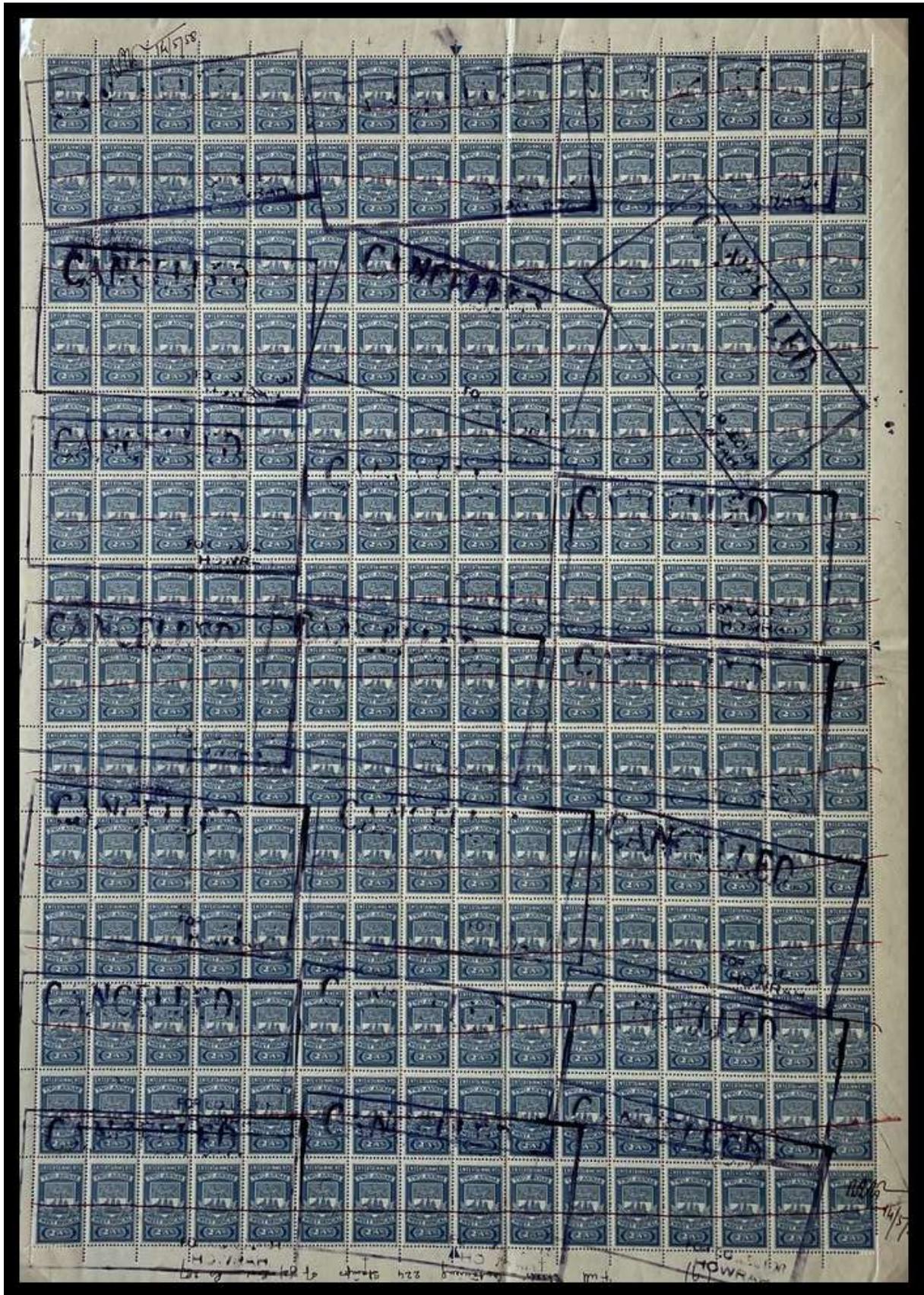
Sheet format details are based on the examination of the handful of surviving sheets since no official record has been found to date. The sheet formats for the Definitive size and Double definitive size are not currently known. Postage stamps in Definitive size were usually printed in sheets of 320 so this may have been the arrangement used for revenues as well.

Four different stamps printed in the Nasik tall standard format (Assam 4 annas, Rajasthan 5 naye paise, West Bengal 1 anna and 2 annas) have survived in sheets or quarter-sheets with marginal arrow marks. These sheets share a common format of 16 x 14 (16 rows of 14 horizontal stamps or 14 rows of 16 vertical), giving an overall sheet size of 224. It seems unlikely that this sheet arrangement was chosen for accounting purposes, since 224 would have been an awkward multiple both before and after decimalisation, giving a total sheet value for stamps denominated 1 anna or 10 naye paise of Rs 14 and Rs 22.40 respectively. Presumably therefore the sheet format simply represents the maximum number of stamp impressions which could be fitted onto paper of a standard size.

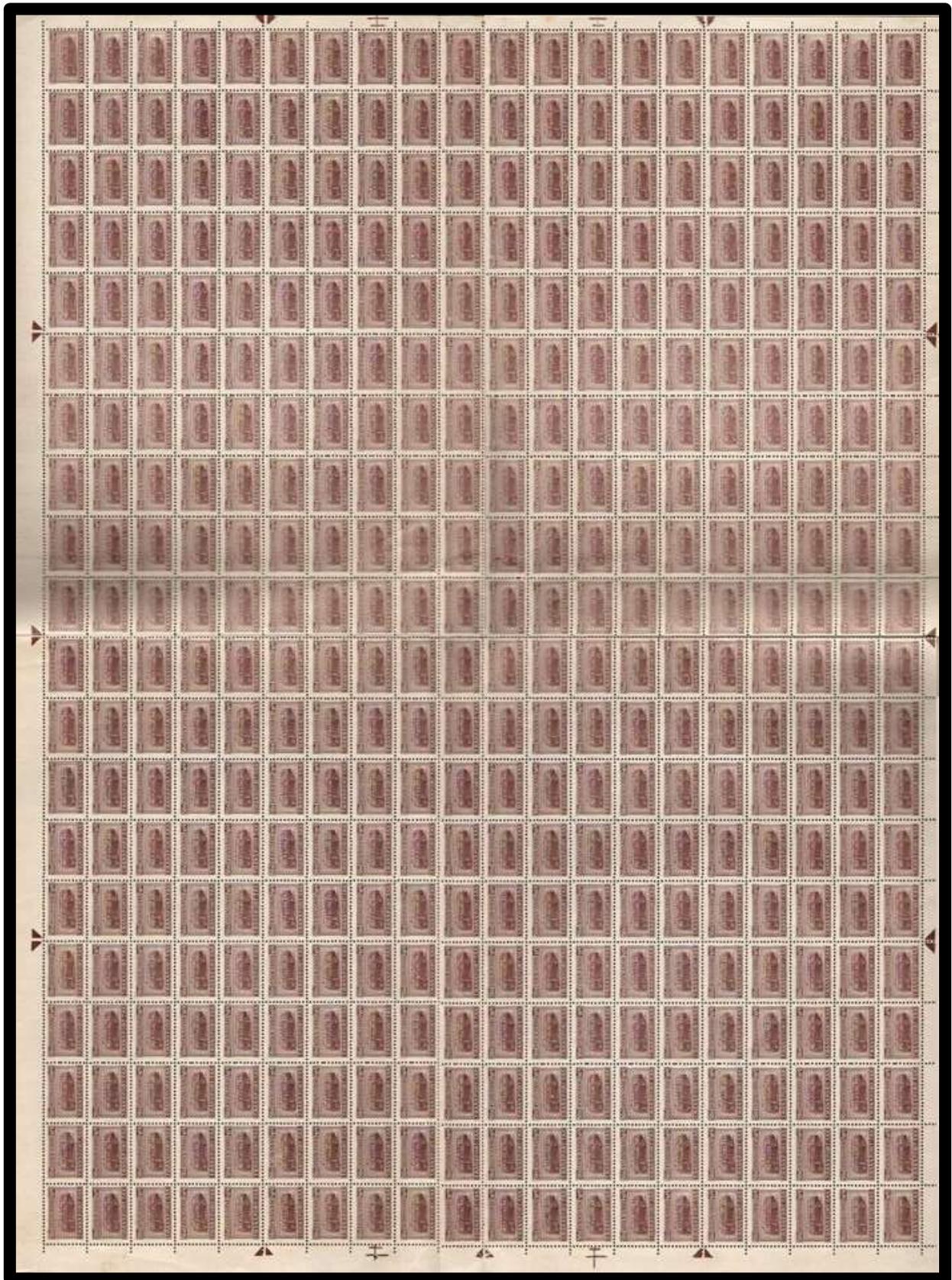
Several values of the Punjab Transport Tax and Rajasthan Tower key type issues – all printed in narrow standard format – are known in sheets or half-sheets. The format of these sheets is 20 x 20, giving an overall sheet size of 400. A complete sheet of the Punjab 50p Transport Tax is illustrated on page 10.



Rajasthan 5 nP, Assam 4a and West Bengal 1a in matching quarter sheets



West Bengal 2 annas in complete sheet of 224 (14 rows of 16) ex printer's archive



Punjab Transport Tax 50 paise in complete sheet of 400 (20 rows of 20)

Dates of issue

An important task for any philatelist is to establish exactly when stamps were issued, but for the vast majority of stamps described in this book, the dates of issue are at present unknown.

A reasonable amount of archive material exists pertaining to the Bombay stamps produced by De La Rue, including essays dated 9th July 1923, from which it is presumed that the stamps were issued in late 1923 or early 1924. But for the India Security Press issues there is practically nothing, with no official records, artwork, proof material, correspondence or archive material recorded for any of the Nasik issues except one undated essay of Bihar and a few items of printer's waste.

We have attempted to establish some parameters for dating the issues in this book based on a combination of deduction and guesswork. Recorded dates of usage are given in the few cases where dated pieces are known but otherwise we have drawn conclusions from circumstantial evidence. Some rationale for our method is here.

State names and boundaries



Pudukkottai
(issued by 1948)



Cochin
(issued by 1949)



Maharashtra
(1960 or later)



Haryana
(1966 or later)

The map of India was redrawn a number of times during the twentieth century, most significantly at Independence in 1947, when the country was partitioned and the new nation of Pakistan was created. In the aftermath of Independence the former Princely States were gradually incorporated into the new India, and some state boundaries were changed along ethnic, linguistic and/or religious lines.

As old states died and new states were born, so the stamp inscriptions changed to reflect the country's changing political shape. This again provides useful information to help identify dates of issue. Stamps for the state of Pudukkottai, for example, must be earlier than 1948, when it became part of Madras State. Similarly the issues for Cochin must predate 1949, since in that year Cochin merged with Travancore to form Travancore-Cochin, which would eventually become Kerala. North-West Frontier Province became part of the newly-formed Pakistan in 1947 and then ceased to exist as a province in 1955. The United Provinces merged with three former princely states on 26 January 1950 under the new name of Uttar Pradesh. Maharashtra and Haryana came into existence in 1960 and 1966 respectively. Full details are noted under the relevant chapters.

Royal portraiture



King George V
(reigned 1910-36)



Krishnaraja Wadiyar IV
(reigned 1894-1940)



Man Singh II
(reigned 1922-47)

Stamps showing royal portraits are sometimes issued posthumously but are usually commissioned while the ruler is alive. On this basis we conclude that the Entertainment Tax stamps of Bihar, Bombay, North West Frontier and United Provinces bearing the portrait of King George V were produced no later than 1936, the year of the king's death. Similarly the first issue for Mysore is probably no later than 1940 since the stamps feature Maharaja Krishnaraja Wadiyar IV, who died in that year, and the early Jaipur issues probably belong to the 1922-47 period since this was the reign of Maharaja Man Singh II, whose portrait appears on the stamps.

Watermarks

As noted earlier, the Entertainment Tax and Passenger Tax stamps of India were printed using three different watermarked papers, and these can provide clues for dating the stamps.

The Script *R & I* watermark was used only for the De La Rue printings, so stamps with this watermark must be earlier than 1st January 1926, when De La Rue lost the contract to India Security Press. Later King George V issues from Nasik printings are watermarked Multiple Stars. An examination of the watermarks on the King George V Entertainment Tax issues shows that the stamps for Bihar, NWFP and UP were all printed in 1926 or later, since they all have the Multiple Stars watermark of the India Security Press. We have also discovered that the De La Rue issue for Bombay was later reprinted at Nasik, since an example of the 1 anna value is recorded with wmk Multiple Stars.



Wmk R & I
(1923-26)



Issues for Bihar, NWFP and UP all with
wmk Multiple Stars (1926 or later)



Wmk Stars
(1926 or later)

The rule of thumb for later Nasik issues is that stamps watermarked Multiple Stars can only be from the 1926-58 period, while stamps with Capitals watermark or without watermark must have been issued in October 1958 or later.

Multiple Stars was replaced by watermark Capitals in October 1958, just over a year after the rupee was decimalised on 1st April 1957. A handful of decimal currency stamps are known on Stars paper, and these can only belong to the short window between April 1957 and October 1958. The first decimal issues of both Mysore and West Bengal fall into this category; both states later issued stamps in the same designs on paper with watermark Capitals, which must be from October 1958 or later.



Mysore and West Bengal types with wmk Multiple Stars (1957-58)

New values added in same designs with wmk Capitals (1958 or later)

Currency

The Indian rupee was originally divided into 16 *annas*, each anna being further subdivided into 12 *pies*. On 1st April 1957 the rupee was decimalised, with 100 *naye paise* (singular *paisa*) to the rupee, and the old annas and pies being discontinued.

Clearly any stamps denominated in annas must be earlier than April 1957, but the currency provides further clues for dating because of the different formats used to denote the new unit. An examination of the postage stamps of the 1950s-70s illustrates the point clearly.



N.P. with stops
(April 1957)

nP no stops
(1957-64)

Decimal format
(1964-66)

P (=paise)
(1966-75)

Figures only
(1975-)

The earliest decimal stamps used the abbreviation *N.P.* (both letters in capitals followed by full stops) for naye paise, but in a matter of months this fell out of favour and was replaced by *nP*, the letter N in lower case followed by a capital P and no stops. The change is easily visible on the Map of India postage stamp definitives, where the values are shown as *N.P.* on the original set of eleven but as *nP* on the

three new values (8nP, 15nP and 90nP) added in 1958. From this we conclude that Entertainment Tax stamps with values shown as *N.P.* rather than *nP* date from 1957, though of course they may have been reprinted later, as also happened with the postage stamps.

On 1st June 1964 the word *naye* was dropped and the currency became simply *paise*. However the stamp-producing authorities continued to distinguish the new currency from pre-decimal money by showing the value in decimal format, eg *0.10* for 10 paise. This can be seen on all postage stamps issued between 12th June 1964 (Nehru Mourning Issue, SG 487) and 1st July 1966 (definitives SG 507, 509 and 510), except the Raja Rammohun Roy issue of 27th September 1964 (SG 490). This decimal format is found on Rajasthan Passenger Tax and on Entertainment Tax stamps of four states (Madhya Pradesh, Mysore, Orissa and West Bengal). We conclude that these issues date from 1964-66.

On 4th August 1966 (Dr Homi Bhabha Commemoration, SG 535) the format changed again, with the single letter P (पै in Devanagari script) used for paise values. This remained the standard format until 1975, when stamps denominated in paise were shown in figures only without the decimal point, eg 25 for 25 paise. This final format has not been recorded on any Entertainment Tax or Passenger Tax stamps, which suggests that no new stamp designs for these appropriations have been introduced since 1975. Stamps have certainly been printed in more recent years but the most recent issues (for example the small format Entertainment Tax stamps of West Bengal) use a design which originated in the 1960s and has simply been retained.

Based on the above outline, we divide the Nasik issues into six principal groups.

1. The King George V portrait issues (1926-36)



2. The Arms / Pictorial annas issues (1930s-1957)



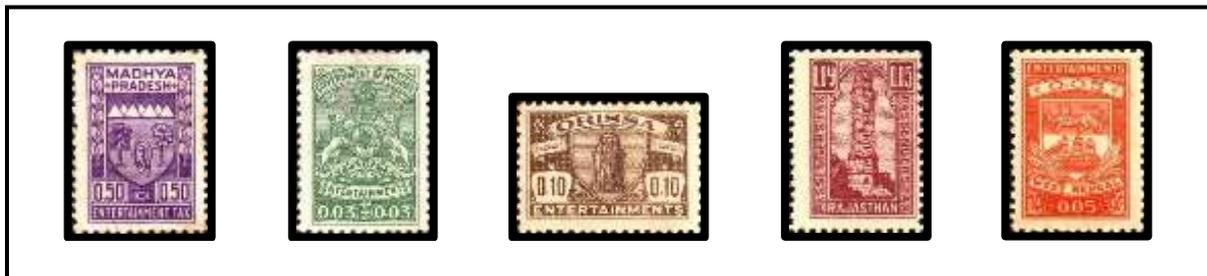
3. The Naye Paise issues with full stops (early 1957)



4. The naye Paise issues without full stops (late 1957-1964)



5. The Decimal Point issues (1964-66)



6. The Paise issues (1966-75)



No Entertainment Tax stamps have been recorded for any of the Indian states created since 1970. The states of Madras and Mysore – renamed respectively Tamil Nadu in 1969 and Karnataka in 1973 – have stamps inscribed with the old state names and not the new. The only recorded Entertainment Tax stamps still being produced into the 21st century are those of West Bengal, using a design which dates from the 1960s.

1.1 Ajmer Municipality

**1930s-40s. Ajmer pictorial issue.
36½ x 25½ mm.
Perf 12. No watermark.**



The 4 annas is the only recorded value from this issue.

The design is crudely printed with all inscriptions in English only. The design features a scene which is yet to be unidentified. A caption can be seen in the lower frame-line but is difficult to read – possibly *BAUGH AT PUSHKAR*, Pushkar being a town located near the city of Ajmer and *baugh* or *bagh* being an Indo-Persian word for a garden.

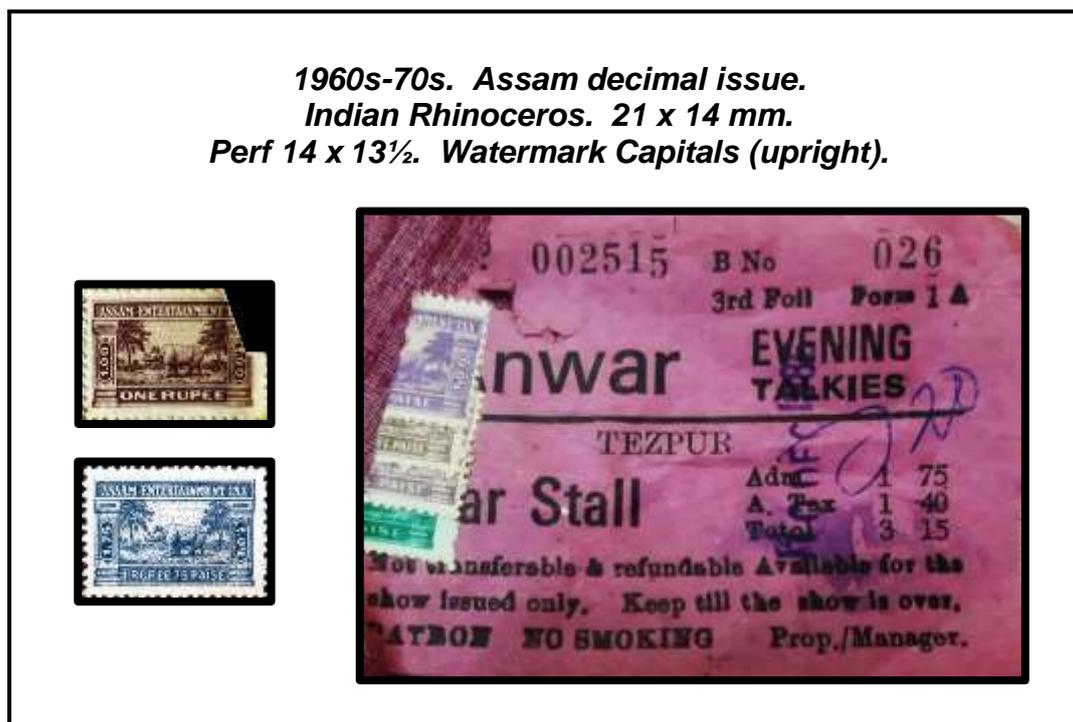
The date of issue is unknown but it must predate the decimalisation of the rupee in 1957. No dated usage has been recorded. It is possible that it was issued after 1950 since Ajmer did not exist as a political entity until that date, being part of the province of Ajmer-Merwara.

Blatt and Mollah give an approximate date of 1940 but also suggest that this is a bogus production.

1.2 Assam



The date of issue is unknown but it must predate the decimalisation of the rupee in 1957. No dated usage has been recorded.



The date of issue is unknown but the use of Capitals watermark places it no earlier than 1958. The ticket (which we have been unable to examine personally) appears to be dated 20 December 1986. The top stamp on the ticket is denominated 5 paise. The other values look like 75p, 50p and 10p, which would make up the correct total of 1.40. Blatt and Mollah additionally list a 25p pink which we have not seen.

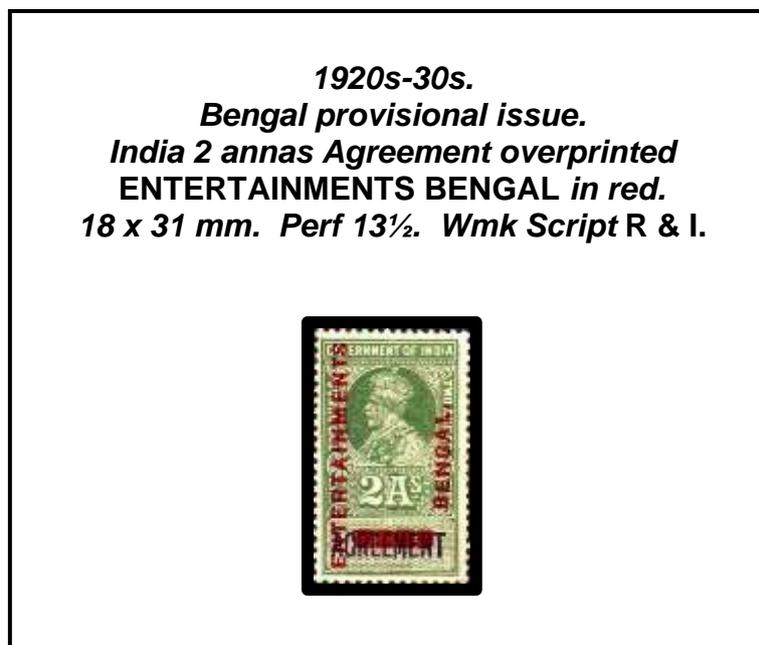
1.3 Bahawalpur

***Bahawalpur star and crescent issue.
Size, watermark and perforation unknown.***



This stamp is known only from the scan shown here. It probably dates from before 1950 since Bahawalpur had ceased to issue postage or revenue stamps by then. In which case the face value is a pre-decimal *pie*, ie a twelfth of one anna, which makes it the lowest denomination Entertainment Tax stamp produced anywhere in India.

1.4 Bengal



Blatt and Mollah report that this stamp has Multiple Stars watermark but this is incorrect. It is in fact a De La Rue stamp (therefore pre-1926) but the Entertainments overprint may have been applied some time later.

No used examples of this issue have been recorded to date.

The earliest recorded usage of the Arms issue is October 1950 but the stamps must have been issued before 1947, since in that year the state of Bengal was divided into east and west, with East Bengal becoming part of the new nation of Pakistan. The western part remained Indian and was known as West Bengal. Subsequent issues are listed under that heading.

Stamps inscribed *Bengal* continued to be used after partition, with the latest recorded usage being in 1967. Since West Bengal had its own issue before 1957, it is clear that both series were in use simultaneously for a number of years.

The 2 annas is known only with inverted watermark. The 1 anna is known with watermark both upright and inverted.

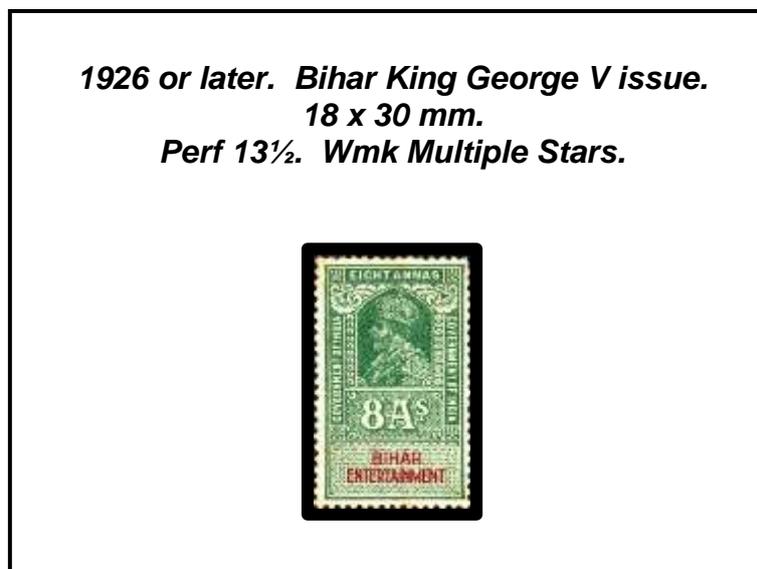
1930s-40s. Bengal Arms issue.
 17½ x 30½ mm. Perf 13½. Wmk Multiple Stars (upright).



Wmk inverted



1.5 Bihar



The date of issue is unknown but it cannot be before 1926 since the Stars watermark confirms it as a Nasik production. No used examples have been recorded to date.

Bihar was part of Bihar and Orissa Province until 1st April 1936, so the inscription *Bihar* suggests that the stamp was issued after the province was divided. King George V had died in January 1936 but the King George VI key types were not yet in production by then so this would have been a posthumous production.

The earliest recorded usage of the pictorial issue is 19th February 1943, making it the earliest known of all the Arms / Pictorial annas issues. It may have been issued as early as the late 1930s as a replacement for the King George V portrait issue.

The 8 annas stamp illustration is from Blatt and Mollah, who list the colour as brown.

This essay for the Bihar pictorial issue was sold in Stanley Gibbons auctions in May 2021. It is similar to the issued type but the tree at left is larger than in final version and the arrangement of inscriptions is different.

The essay is not dated and the printer is not identified, but its similarity to the issued stamps – which are certainly Nasik productions – indicates that it too originated at Nasik. If so then it is unique in being the only recorded Entertainment Tax essay from India Security Press.

1930s-40s. Bihar pictorial issue.
29½ x 17½ mm. Perf 13½.
Wmk Multiple Stars (sideways).



Unadopted essay



1.6 Bombay

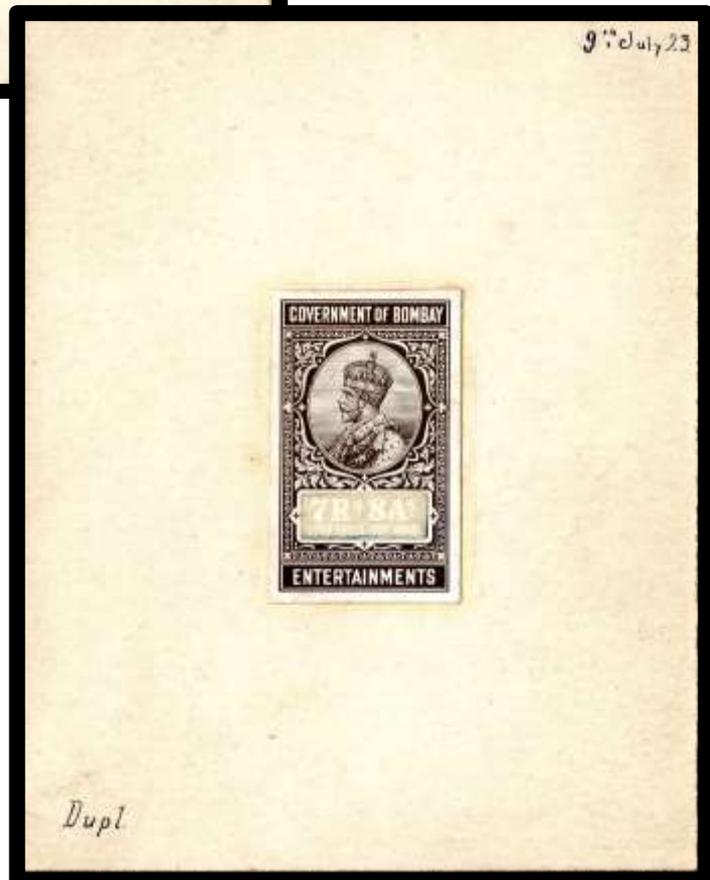


**1923. Bombay De
La Rue issue.**

**Composite
photographic
essays for annas
and rupee values**

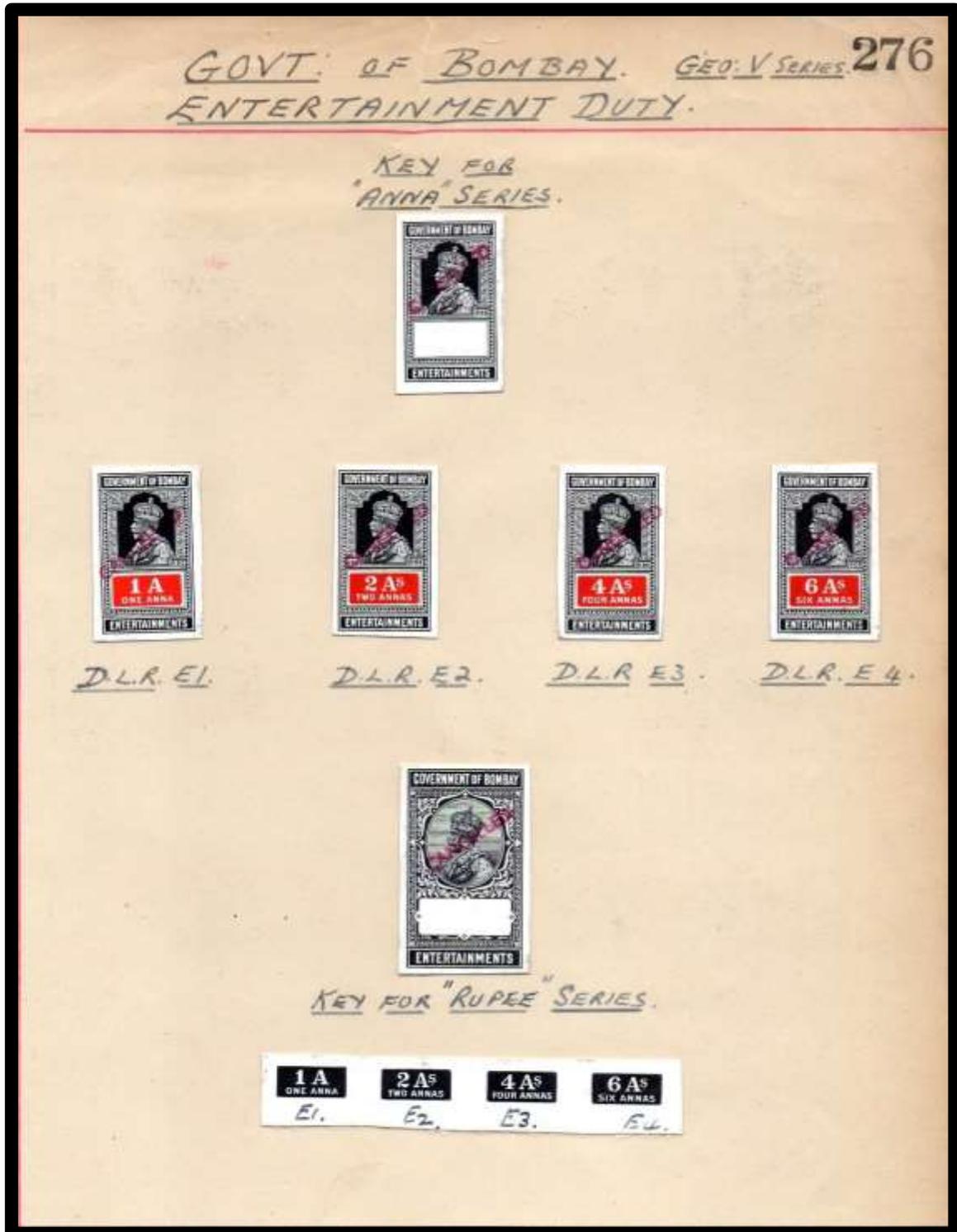
Dated 9th July 1923.

These essays are from a late stage in the design process. They were made using stamp-sized master die proofs on glazed card with photographic value tablets pasted in then lightly shaded in pencil.



1923. Bombay De La Rue issue.

Die proofs in black and red on page of archive volume presented to the engraver on his retirement



Each impression overprinted CANCELLED diagonally in purple

1923. *Bombay De La Rue issue. Wmk Script R & I*
 18 x 31 mm, perf 13½ (annas values).
 22 x 38½ mm, perf 13½ x 14 (rupee values).

Specimen set complete opt CANCELLED (Samuel type 19)



Bombay King George V issue. 18 x 30 mm. Perf 13½.

**1923
Wmk Script R & I**



**1926 or later
Wmk Mult Stars (inverted)**



The Multiple Stars watermark on the right-hand stamp proves that it was printed by India Security Press and must therefore date from 1st January 1926 or later. The watermark is inverted, as is sometimes found on Nasik stamps of this period.

To date these are the only issued examples of the Bombay King George V issue. All other examples are either archive material (essays / proofs / specimens) or are overprints for different appropriations as listed below.

**1920s-30s. Bombay provisional issue.
India 3 annas Broker's Note and 6 annas Agreement
overprinted ENTERTAINMENTS BOMBAY
in black and surcharged with new values.
18 x 31 mm. Perf 13½. Wmk Script R & I**



Blatt and Mollah report that this issue has Multiple Stars watermark but this is incorrect. These are De La Rue stamps (therefore pre-1926) but the Entertainments overprint was probably applied around 1929 or 1930, since similar overprints for other revenue appropriations are known used around this time. No used examples of this issue have been recorded to date.

In the late 1920s and early 1930s the Bombay De La Rue issue was overprinted for five different revenue appropriations, as shown below. It is not known whether the overprinted stamps were valid for use throughout India or only in Bombay as the original issue had been.

***Bombay De La Rue issue (wmk R & I)
overprinted INSURANCE or surcharged also***

*Overprint in small font (Insurance 16 mm wide)
The 4 annas stamp additionally surcharged 3 annas
in words and figures reading upwards at sides*



*Overprint in large font
(Insurance 17 mm wide on annas values,
19 mm wide on 1 rupee)*



Earliest recorded usage: 12th April 1929

**Bombay De La Rue issue (wmk R & I) overprinted
SPECIAL ADHESIVE or surcharged also**



Recorded usage: 9th July 1930 to 22nd November 1933

**Bombay De La Rue issue (wmk R & I) overprinted
BROKER'S NOTE sideways reading upwards**



Earliest recorded usage: 17th February 1933

**Bombay De La Rue issue (wmk R & I)
overprinted FOREIGN BILL or surcharged also**

Overprint sideways reading upwards



Overprint horizontally at foot



The earliest recorded usage of this issue is July 1931. The first two illustrations in the lower row are from Blatt and Mollah.

**Bombay De La Rue issue (wmk R & I) overprinted
SHARE TRANSFER sideways reading upwards**



Earliest recorded usage: 3rd February 1932

1930s-50s. Bombay pre-decimal Arms issue.
18 x 21½ mm. Perf 13½ x 14. Wmk Mult Stars (upright).



The earliest recorded usage of this issue is 31st December 1954 but it may have been issued much earlier as a replacement for the King George V portrait issue.

1957. Bombay decimal Arms issue.
18 x 21½ mm. Perf 13½ x 14.
Wmk Mult Stars (upright).



The date of issue can be established with reasonable confidence. The currency abbreviation *N.P.* was used for only a few months in early 1957 before changing to the subtly different *nP*. Multiple Stars watermark was discontinued in 1958.

Blatt and Mollah additionally list a 20nP blue-green for this series but we have not seen this.

Bombay State ceased to exist as a political entity on 1st May 1960. The state's territory was divided to form the two new states of Maharashtra and Gujarat.

1.7 Cochin

*1930s-40s (before 1949). Cochin state symbols issue.
28 x 34 mm. Perf 11. Wove paper. Sheet watermark.*



The images on this page are from an award-winning collection which was on display in a recent international stamp show. We have tried unsuccessfully to contact the owner in order to seek permission to reproduce these images. We would be grateful to any reader who can help with this.

The printer is unknown but may have been The Associated Printers, Madras, who printed all Cochin's postage stamps from 1938 onwards. The dimensions, perforation, paper and watermark are as listed by Koeppl and Manners, who suggest an issue date of 1940-45. In any case the stamps must be earlier than 1949, when Cochin merged with neighbouring Travancore to form the United State of Travancore-Cochin.

No used examples of this issue are recorded.

1.8 Delhi

1930s-50s. Delhi pre-decimal Arms issue.
29½ x 18 mm. Perf 13½. Value in English both sides.
Wmk Multiple Stars (sideways).



The date of issue is unknown but it must predate the decimalisation of the rupee in 1957. No dated usage has been recorded. Blatt and Mollah suggest a date of c1948, which is plausible.

The 12 annas is included in this listing though to date it has been recorded only with *Rajasthan* overprint. The 1 rupee value listed with the next issue might belong here since the face value is shown in English only, but it does not have a visible watermark.

1957. Delhi naye paise Arms issue.
29½ x 18 mm. Perf 13½. No visible watermark.
Value in English at left and in Hindi at right (25 and 50NP).
Value in English at both sides on 1 rupee.



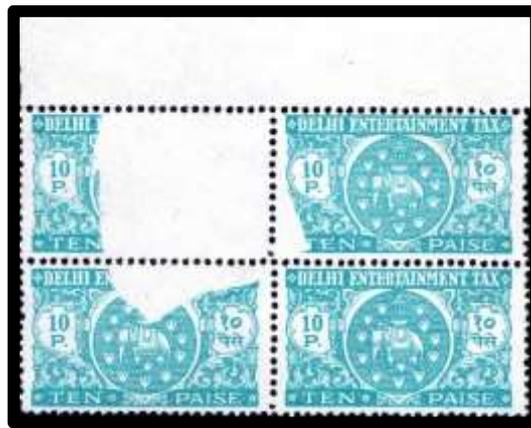
1966-75. Delhi paise Arms issue.
Size, perf, watermark and value tablets as 1957 issue.



The ticket (illustration from Blatt and Mollah) shows an otherwise unrecorded 1r20p and 80p used with a pair of 50NP

The use of *N.P.* for the currency indicates that the 25 N.P. and 50 N.P. stamps were originally prepared for issue in early 1957 since this currency format was discontinued in August of that year, though they may have been printed or reprinted later from the original plate.

Similarly the issue which uses the abbreviation *P* for paise is probably no earlier than 1966. The image of the ticket (taken from Blatt and Mollah) shows that the two issues were in use simultaneously, and the continued use of the *N.P.* stamps may indicate that there was no 25p or 50p value in the 1966-75 issue. Blatt and Mollah suggest a 50p in their listing but we have not seen this.



10p block showing non-constant printing flaw

**1966-75. Delhi reduced format issue.
21 x 14 mm. Perf 14 x 13½.
No visible watermark.**



Blatt and Mollah state that they have received unconfirmed reports of four additional values of this set (10p, 50p, 60p and 1r) but we have not seen these. A 10p in olive-green is listed by Barefoot though not illustrated. The 30p and 40p are commonly found used on tickets but no dated examples are known.

1.9 Haryana

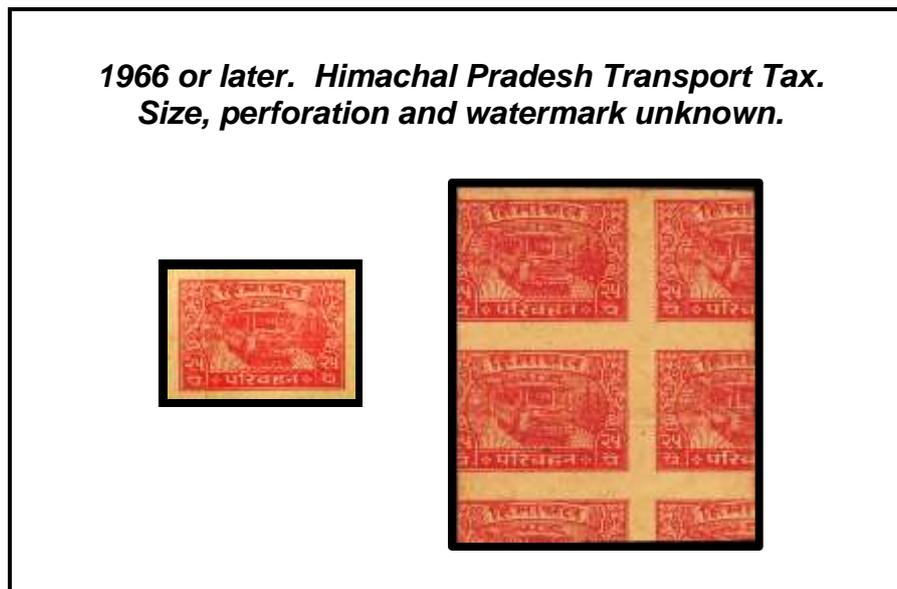


The state of East Punjab was split up on 1st November 1966 and part of its territory became the new state of Haryana.

No used examples have been recorded to date of the Haryana Entertainment issue.

In an article in the October 1982 edition of *The American Revenuer* K D Singh lists further Passenger Tax values denominated 5p, 20p, 30p, 1r, 2r and 5r. We have not seen any of these. The 10p and 1r values are illustrated on a ticket dated 1998-99.

1.10 Himachal Pradesh

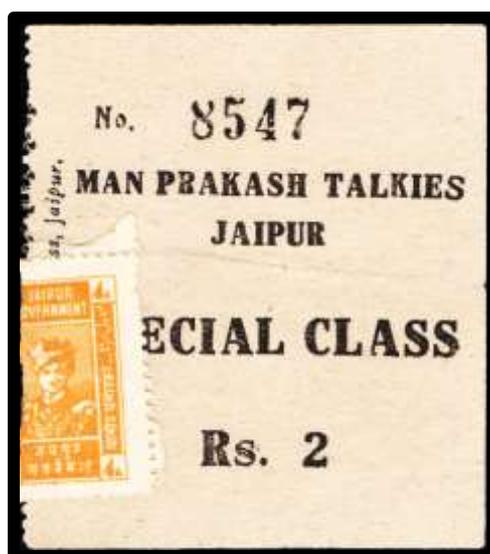


This stamp is inscribed *Himachal* at top and *Transport 25p* at foot. At present it is the sole survivor from this issue, and is known only in the form of printer's waste printed both sides on poor-quality paper.

The use of the abbreviation *P* rather than *nP* for the currency points to an issue date between 1966 and 1975. Himachal Pradesh achieved full statehood in 1971 but had existed in a slightly different form since 1950 and became a union territory in 1956.

1.11 Jaipur

**1930s-40s. Maharaja Man Singh II.
18 x 27 mm. Perf 11. No watermark.
Printed in sheets of 20 (4 rows of 5).**



The Maharajah featured on these stamps reigned until 1949, when his princely state was merged with the newly independent India. It is presumed that these stamps were issued while he was still on the throne and they may be as early as the 1930s (Koepfel and Manners suggest 1940-50). No used examples have been recorded to date.

The postage stamps of Jaipur from 1931 onwards were printed by either India Security Press or De La Rue (for the Silver Jubilee commemorative issue). The Entertainment Tax stamps do not look the work of either of these. The printer may have been Jaipur State Press, which printed the postage stamps from 1911 to 1928.

Koeppl and Manners additionally list a 6p purple and a 1 rupee deep green, neither of which we have seen. They also point out that the 1 anna can be found in Venetian red as well as red.



The sheet format is known from a surviving complete sheet of the 2 annas value. The 8 annas block illustrated here is a half-sheet with the left-hand margin removed.

**1947 or later. Jaipur provisional issue.
Silver Jubilee commemorative postage stamp
overprinted E. TAX in red.
37½ x 25 mm. Perf 13½ x 14. No watermark.**



This stamp is the only recorded instance of an Indian postage stamp being overprinted for Entertainment Tax. The basic (unoverprinted) stamp was issued in 1947 to commemorate the Maharaja's Silver Jubilee. Almost all values of the set were subsequently overprinted for use as Revenue or Court Fee stamps, but only this value was used for Entertainments.

**1957-64. Jaipur pictorial issue. Palace of the Winds.
18 x 29½ mm. Perf 13½. No visible watermark.**



Rough perf 8

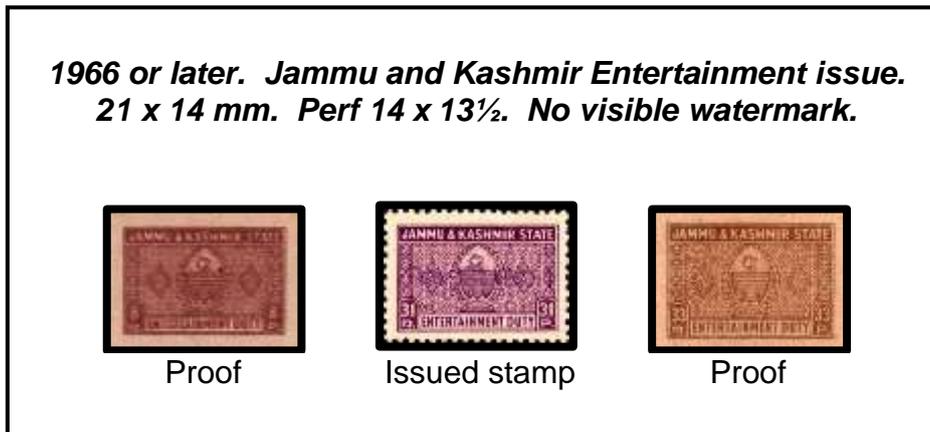
This attractive design shows Jaipur's well-known landmark *Hawa Mahal* (Palace of the Winds). The use of *N.P.* for the currency indicates that these stamps were originally prepared for issue in early 1957 since this currency format was discontinued in August of that year, though they may have been printed or reprinted later from the original plate.

Barefoot lists a printing of the 25NP in black as well as "blue-green to slate", but this may simply be a deeply-inked example of the normal stamp. Barefoot and Blatt and Mollah list a 50p lilac, which we have not seen.

For the 2NP value with Hindi overprint, see the listing for Rajasthan below.

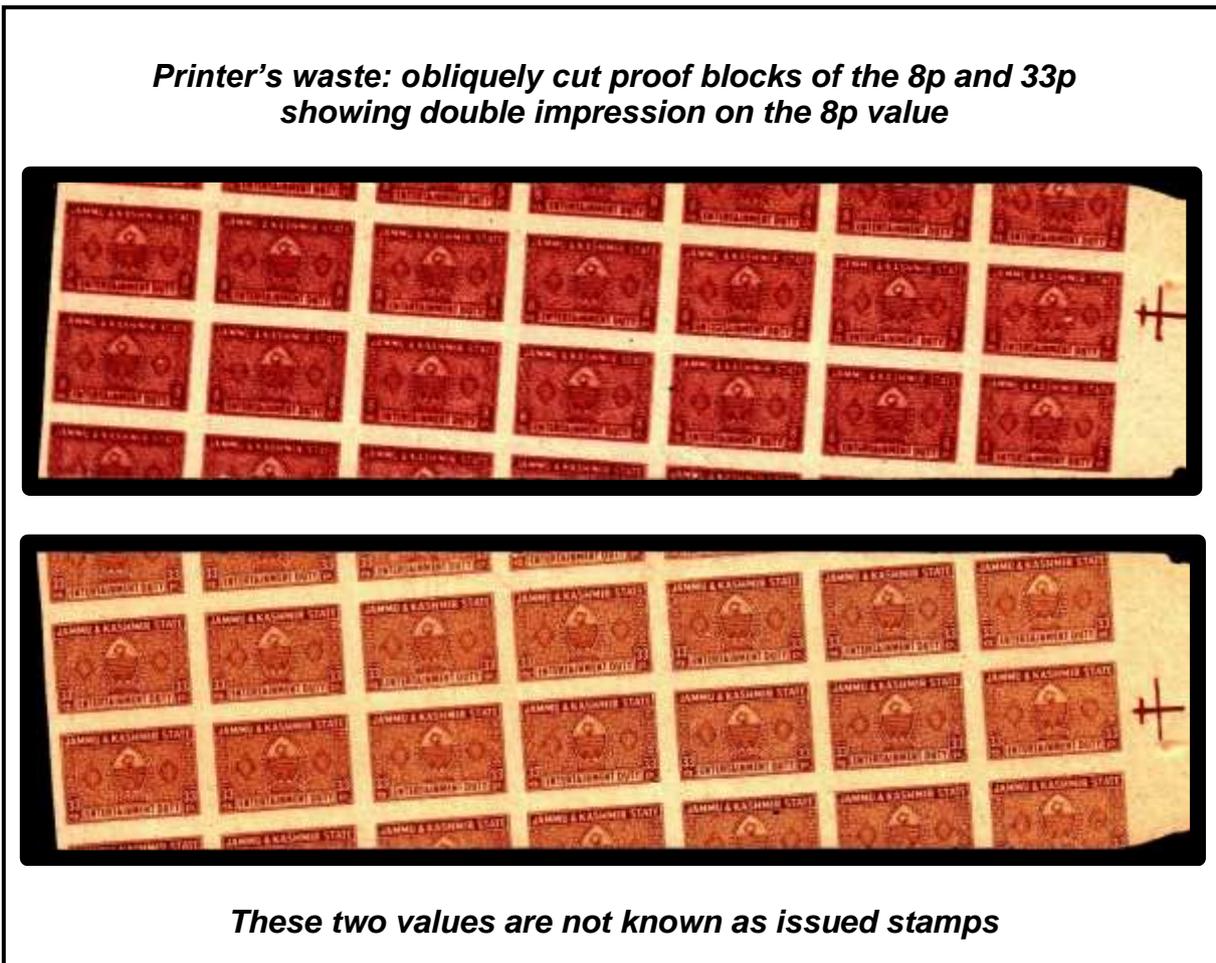
The stamp illustrated here with rough perf 8 seems to be a forgery intended to deceive the revenue. Several examples have been recorded but only this value has been seen to date. The size and colour of the impression are not too far from the issued stamp but the crude finish and extra-wide margins are very obvious.

1.12 Jammu and Kashmir



This issue is highly elusive and is not even mentioned by Blatt and Mollah. The 31p is the only value recorded in issued form, though the example shown here has a purple handstamp re-designating it as a general-purpose revenue stamp.

Two further values (8p and 33p) are known only as proofs, though it would probably be more correct to describe them as printer's waste since they appear in obliquely perforated blocks and all examples of the 8p have double impression.



**Jammu and Kashmir Passenger Tax. Provisional issue.
J&K Receipt stamp overprinted Passanger (sic) Tax 20nP.**



The above issue is known from a single example, which in addition to the *Passanger* (sic) *Tax* overprint bears a second overprint reading *Rev. Stamp* with heavy blocks deleting the first overprint. We have not been able to examine this stamp ourselves, and are unable to confirm the watermark.

**Jammu and Kashmir Passenger Tax. Arms issues.
21 x 14 mm. Perf 14 x 13½. No visible watermark.**

First issue (1957-64): value shown as nP (=naye Paise)



Second issue (1966 or later): value shown as P (=Paise) in both upper corners



Third issue (1966 or later): value shown as P at top right and as पै at top left



The existence of three distinct issues of Passenger Tax stamps for Jammu and Kashmir as well as the provisional issue suggests a significant requirement for such stamps, but hardly anything is known to have survived. Almost all recorded examples have been overprinted for general revenue usage, either handstamped *Rev. St. 50p* in violet or machine-printed *10p Rev. Stamp* in black with blocks deleting the original appropriation.

Blatt and Mollah additionally list a 9p value in yellow-green but we have not seen this.

1.13 Madhya Pradesh

1957-64. Madhya Pradesh first Arms issue.
18 x 21½ mm. Perf 13½ x 14. Wmk unknown.



The state of Madhya Pradesh was created in 1950 when the former British Central Provinces and Berar were amalgamated with the princely states of Makrai and Chhattisgarh. The earliest recorded Entertainment Tax stamp is the 3 N.P. shown here. The illustration is from Barefoot and we have been unable to examine the stamp to check the watermark.

The *N.P.* designation for the currency points to 1957 and therefore wmk Multiple Stars, but the stamp may have been reprinted later with wmk Capitals.

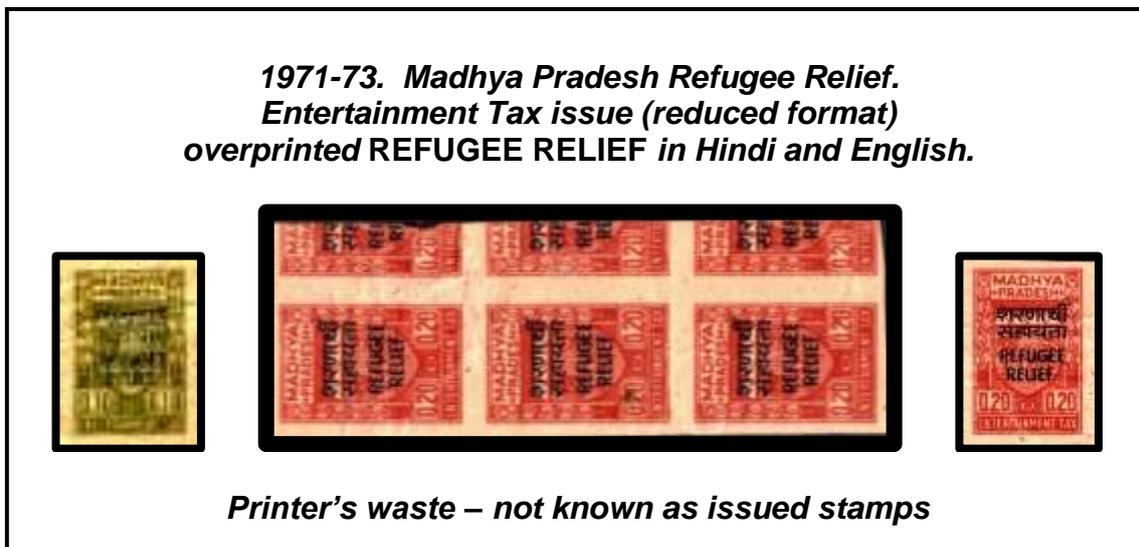
1964-66. Madhya Pradesh reduced format issue.
14 x 21 mm. Perf 13½ x 14. Watermark Capitals (upright).



The suggested date of issue is based on the decimal currency format (0.05 etc), which was used on Indian postage stamps between 1964 and 1966.

The 10p and 20p (0.10 and 0.20) values exist imperforate with *Refugee Relief* overprint as shown below. Similarly overprinted stamps (both postal and revenue) were used between 1971 and 1973 to raise money to support refugees from former East Pakistan.

The stamps shown here seem to be printer's waste and it is not known whether the overprinted stamps were ever issued. The 20p (0.20) value is not known without overprint but we assume that it was originally issued in this form.



1.14 Madras

1930s-40s. Madras numeral issue. 29½ x 18 mm.
Perf 13½. Wmk Multiple Stars (sideways).



The earliest recorded usage of this issue is on the ticket shown here dated 29th July 1945. The stamps on the ticket differ slightly from the ½ anna stamp in that they have the inscription *Local Authorities* deleted with a row of squares in red.



½ anna stamp with *Local Authorities*



4 annas with inscription deleted

The significance of this inscription and its deletion is not clear at present but may suggest a change in the way that the entertainment tax was collected. We note that the same inscription appears on the stamp of Pudukkottai, which later merged with the state of Madras.

The State of Madras was renamed Tamil Nadu in 1969. No Entertainment Tax stamps are recorded with the new state name.

1.15 Maharashtra

**1960-64. Maharashtra vertical Arms issue.
18 x 21½ mm.
Perf 13½ x 14. Watermark Capitals (upright).**



**1966 or later.
Maharashtra horizontal Arms issue.
21 x 14 mm. Perf 14 x 13½. No visible watermark.**



The state of Maharashtra was formed on 1st May 1960 from the majority Marathi-speaking areas of Bombay State. The rest of the state became Gujarat.

The first Entertainment Tax issue is closely modelled on the final issue of Bombay though the currency is now shown as *nP* rather than *N.P.* This fixes the date as prior to 1964, when the word *naye* was dropped and the currency became simply *paise*.

1.16 Mysore

**1920s-30s (before 1940).
Maharaja Krishnaraja Wadiyar IV.
19½ x 25 mm. Perf 14. No watermark.**

One rupee proof in green



Mixed case surcharges in black sans-serif font



¼ anna green



¼ anna blue



2 annas purple

Further surcharges in different types



4 pies on 1r blue



4 pies proof



¼a on 2a green

Many of the images on this page are from an award-winning collection which was on display in a recent international stamp show. We have tried unsuccessfully to contact the owner in order to seek permission to reproduce these images. We would be grateful to any reader who can help with this.

Koeppel and Manners suggest an issue date of 1930-40, which is plausible given that the ruler featured on the stamps (Maharaja Krishnaraja Wadiyar IV) died in 1940. The printer is unknown.

Koeppel and Manners list the one rupee in violet but this seems to be based on the existence of a surcharged stamp in that colour. In fact all the recorded stamps of this issue are printed from the one rupee plate, which was printed in green, blue and purple and then variously surcharged. The basic stamp without surcharge is known only as a proof (in green) and it is uncertain at present what the issued colour of this value was. In fact it is not clear whether the one rupee stamp was issued at all since this would have been a very high tax – eight times more than the highest recorded surcharged stamp (2 annas) and 32 times more than the lowest (¼ anna).

**1957-64. Mysore large Arms issue.
18 x 29½ mm. Perf 13½.**

Wmk Multiple Stars (upright) (1957-58)



Wmk Capitals (upright) (1958-64) (25nP wmk unknown)



Multiple Stars watermark was discontinued in 1958, just a year after decimalisation, so the first stamps of the large Arms issue can be located confidently in the 1957-58 period. Blatt and Mollah state that a 5nP value was issued with wmk Multiple Stars but we have seen this value only with wmk Capitals. The 25nP stamp image shown here is from an eBay listing and we are unable to verify the watermark.

**1964-66. Mysore decimal Arms issue.
14 x 21 mm. Perf 13½ x 14.
No visible watermark.**



The suggested date of issue is based on the decimal currency format (0.03), which was used on Indian postage stamps between 1964 and 1966. Barefoot's listing (followed by Blatt and Mollah) is somewhat confusing in that he lists only three values (10p, 20p and 30p) for this issue, while illustrating the 3p (0.03) value which he does not list. We have seen no values of this issue other than the 3p shown here.

The State of Mysore was renamed Karnataka in 1973. No Entertainment Tax stamps are recorded with the new state name.

1.17 North West Frontier Province

**1926 or later. NWFP King George V issue.
18 x 30 mm. Perf 13½. Wmk Multiple Stars.**



The date of issue is unknown but it cannot be before 1926 since the Stars watermark confirms these stamps as Nasik productions. No dated examples are recorded.

The 2 annas stamp image is from Blatt and Mollah. The row of perforations across the centre is not known for any other Entertainment Tax stamp and may indicate some kind of proof status. Another possibility is that the central row of perforations was intended to facilitate tearing of stamps used on theatre or cinema tickets.

1930s-50s.
NWFP Arms issue. 18 x 29½ mm.
Perf 13½. Watermark Multiple Stars (upright).



The North-West Frontier Province became part of the newly-formed Pakistan in 1947. It continued as a province of Pakistan until 1955, when all the western Pakistani provinces were merged into a single new province known simply as West Pakistan.

The stamps shown here are probably from before Independence, and may have been issued as early as the late 1930s as a replacement for the King George V portrait issue.

The 4 annas is known only with inverted watermark.

1.18 Orissa



The design features the shikhara (sanctuary) of the Brahmeswara Temple in Orissa's state capital Bhubaneswar.

The suggested date of issue is based on the decimal currency format (0.01 etc), which was used on Indian postage stamps between 1964 and 1966.

1.19 Pudukkottai



This issue shares many design features with the Madras numeral issue (including the inscription *Local Authorities*) and is probably copied from it. Koeppl and Manners suggest an issue date of 1940-45. Certainly it must be earlier than 1948, when Pudukkottai became part of Madras State. K&M also list a ¼ anna value in blue, which we have not seen. The printer is unknown.



State name on the back of the stamps (composite image)

An ornate tablet featuring the state name appears on the back of the stamps, with the full design spread across two stamps as shown here.

1.20 Punjab and West Punjab

1930s-40s. Punjab pre-decimal Arms issue.
29½ x 18 mm. Perf 13½.
Watermark Multiple Stars (sideways).



Image: Blatt & Mollah



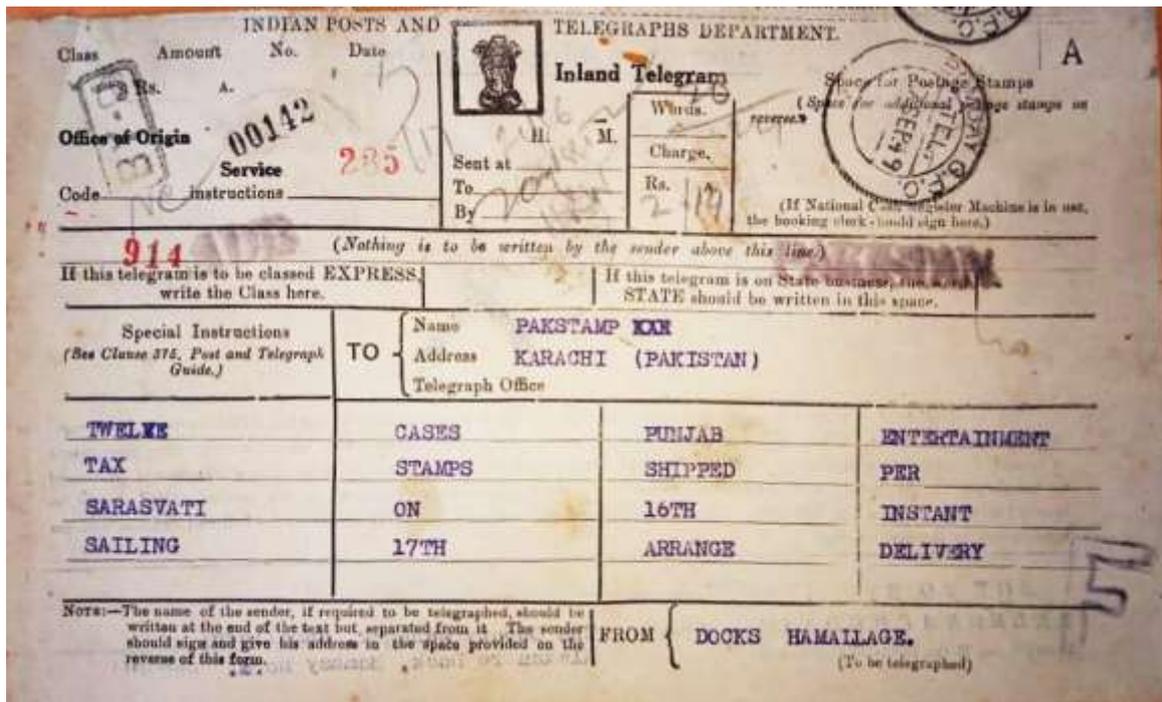
4a surcharged 12a West Punjab

The state of Punjab went through a number of political changes in the years before and after Independence. In 1947 it was divided into east and west, with West Punjab becoming part of the new nation of Pakistan. The eastern part remained Indian and was known as East Punjab until 1950, at which point the word *east* was dropped from the state name.

The first Entertainment Tax issue of Punjab must date from before 1947 as otherwise the state name would be shown as *East Punjab*. In fact there is clear evidence that Nasik continued to supply Entertainment Tax stamps to Punjab even after partition.

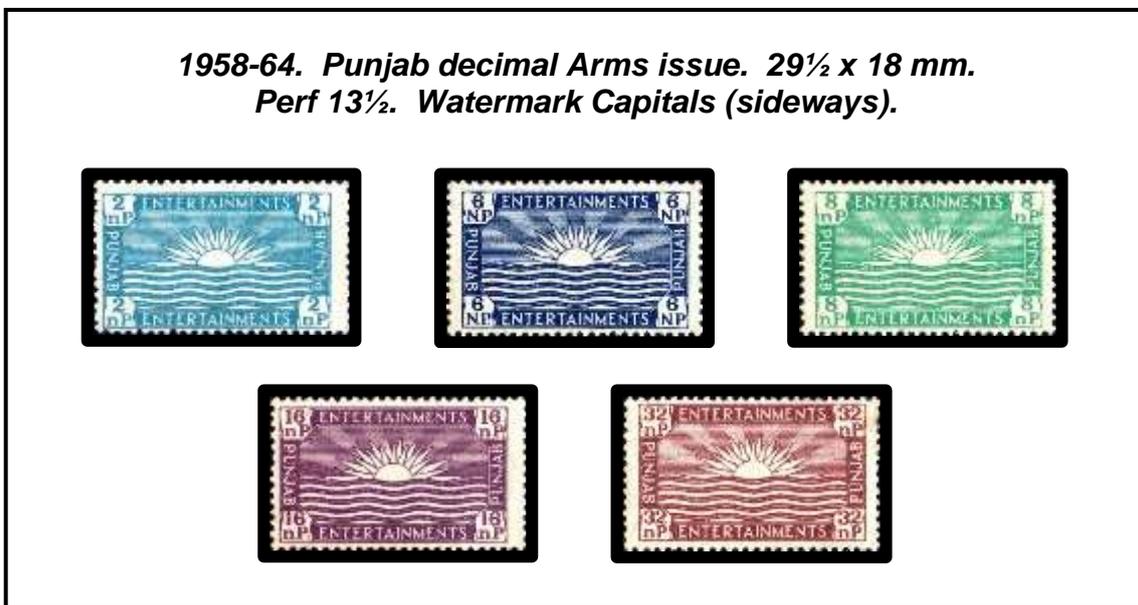
The telegram illustrated below was sent from the Hamallage Docks (Bombay) to the Pakistan Stamp Bureau (Karachi) in September 1949 and shows an order for *TWELVE CASES PUNJAB ENTERTAINMENT TAX STAMPS SHIPPED PER SARASVATI ON 16TH INSTANT*. It is possible that the stamps contained in these twelve cases contained were overprinted for use in West Punjab. (*Image from Kalyan Negal*).

West Punjab existed as a province of Pakistan from 1947 to 1955, when it was merged with the other western Pakistani provinces to form a single province. The stamp shown here with *West Punjab* overprint must therefore be a Pakistani production from the 1947-55 period. No other West Punjab stamps are known at present, and this stamp is not recorded without the overprint.



September 1949 telegram concerning an order for Punjab Entertainment Tax stamps

The suggested date of issue for the decimal Arms stamps is based on the use of Capitals watermark (introduced in 1958) and the currency abbreviation *nP*, which was discontinued in 1964. The 6 *N.P.* has the denomination shown with full stops, which suggests that this value was prepared earlier than the others, probably in early 1957.



The mixture of watermarks on the reduced format issue shown below probably indicates that two different issues have been conflated in our listing, though at present no value is known both with and without watermark. The use of the abbreviation *P* rather than *nP* for the currency points to an issue date between 1966 and 1975. The 1 rupee value is not known as an issued stamp. The imperforate example shown here is from a miscut block which is probably printer's waste.

**1966 or later. Punjab reduced format issue.
21 x 14 mm. Perf 14 x 13½.**

Wmk Capitals (upright) – wmk unknown on 1 rupee



No watermark



Proof blocks of the 10p and 1r (printer's waste)



**1958-64. Punjab Transport Tax issue.
29½ x 17½ mm. Perf 13½. 31nP wmk Capitals.**



Wmk upright



Wmk sideways

The suggested date of issue is based on the use of Capitals watermark (introduced in 1958) and the currency abbreviation *nP*, which was discontinued in 1964. The ticket illustrated here bears stamps with the currency shown as *N.P.*, which probably date from 1957. The watermark of these stamps has not been verified but might be Multiple Stars.



The use of the abbreviation *P* rather than *nP* for the currency points to an issue date between 1966 and 1975. The different watermarks suggests two or even three different issues, though there is no evidence to indicate in what sequence they were produced.

The piece bearing the 50p and pair of 30p stamps is taken from Blatt and Mollah. Their listing also includes a 1p value in brown and Barefoot tentatively suggests a 1 rupee stamp but we have not seen either of these.

1.21 Rajasthan

**1950s-60s. Rajasthan first provisional issue.
Delhi pre-decimal stamps overprinted RAJASTHAN.
The 8 annas value also surcharged $\frac{1}{4}$ anna in English
and then again surcharged २ पैसे (=2 paise) in Hindi.**



The state of Rajasthan was formed on 30th March 1949 when a number of formerly independent princely states (including Ajmer, Bikaner and Jaipur) were merged into the Dominion of India.

The earliest Entertainment Tax stamps for the new state were clearly produced by overprinting stamps of Delhi. The 12 annas is currently the only value known in pre-decimal currency and was issued presumably before 1957. The 8 annas stamp is surcharged twice – first $\frac{1}{4}$ anna and then 2 paise in decimal currency. It is uncertain whether the $\frac{1}{4}$ anna surcharge was ever issued, and if so, whether as a Delhi stamp or only with *Rajasthan* overprint.

The 2 paise surcharge appears in Hindi only and with the value shown as *paise* rather than *naye paise*, which points to an issue date of 1966 or later.

**1950s-60s. Rajasthan second provisional issue.
Jaipur stamp overprinted RAJASTHAN in Hindi.**



To date this is the only known value with this overprint, which in addition to the new state name has several thick bars obliterating the original inscription *Municipal Council Jaipur*. No Jaipur entertainment tax stamps are known to have been issued after the 1950s, and the existence of this overprinted stamp may indicate that the responsibility for collecting entertainment tax passed from the Jaipur Municipal Council to the larger state authority around that time.

**1958-64. Rajasthan large Arms issue.
18 x 29½ mm. Perf 13½. Wmk Capitals (upright).**



The suggested date of issue is based on the use of Capitals watermark (introduced in 1958) and the currency abbreviation *nP*, which was discontinued in 1964. The 2 and 25 *N.P.* values have the denomination shown with full stops, which suggests that these were prepared earlier than the others, probably in early 1957.

Blatt and Mollah list 2 *N.P.* and a 2 *nP* as two separate stamps. We have not seen the latter and suspect that this may be an error in the listing, since Nasik's policy with stamps inscribed *N.P.* was to reprint them unchanged rather than produce new plates with the inscription amended to *nP*.

The large Arms issue was probably succeeded by the Tower of Victory type shown below, though they may have been in use at the same time. Illustrated here is a proof sheet (sadly undated) which was offered by a dealer in India a couple of years ago. The sheet shows perforated colour trials of two values (10nP and 50nP), neither of which is recorded to date as an issued stamp.



The three Tower of Victory issues illustrate the different formats used to denote the newly decimalised rupee. The *naye paise* issue corresponds to the format used for Indian postage stamps from 1957 to 1964, the Passenger Tax issue with decimal format value belongs to the 1964-66 period, and the stamps with paise abbreviated *P* are from 1966 to 1975. The rupee values might belong to either of the Entertainment Tax issues but probably the latter in view of the relatively high face values.

Blatt and Mollah additionally list a 20 nP for the first Entertainment Tax issue but we have not seen this. They also describe all these stamps as wmk Capitals, though the only watermarked stamps we have seen are the 5p and 10p illustrated here.

**Rajasthan key type featuring Tower of Victory at Chittor
used for Entertainment Tax and Passenger Tax issues**

14 x 21 mm. Perf 13½ x 14. No visible watermark except as indicated.

1957-64. First Entertainment Tax issue. Value shown as nP (=naye Paise).



1964-66. Passenger Tax issue. Value shown in figures with decimal point.



1966-75. Second Entertainment Tax issue. Low values shown as P (=Paise).
The 5p & 10p shown both with and without wmk. Other values no wmk only.

Wmk Capitals (sideways)



1.22 United Provinces



The date of issue is unknown but it cannot be before 1926 since the Stars watermark confirms it as a Nasik production. The earliest recorded usage is 1938.



No dated examples are known from this issue, which may date from the late 1930s as a replacement for the King George V portrait issue.

In addition to the values illustrated here, Blatt and Mollah (following Barefoot) list a 3p orange, 6p and 1a of unspecified colours and a 1½a violet, none of which we have seen.

These stamps must have been issued before 26th January 1950, since on that date the United Provinces were amalgamated with the former princely states of Rampur, Benares and Tehri Garhwal to form the new state of Uttar Pradesh.

**1930s-40s. United Provinces Provisional issue.
Receipt stamp of India with red overprint in sans-serif capitals
UNITED PROVINCES ENTERTAINMENT.
18 x 21 mm. Perf 13½. Wmk Mult Stars.**



To date this is the only state entertainments tax stamp produced by overprinting a national revenue issue. It may have been produced to cover a temporary shortage of the UP Arms issue, though if that did not include a 1-anna denomination then this may have been intended as a supplement.

The date of issue is not known but must presumably be before the state reorganisation and name change of 1950. No equivalent issue is known for any state other than United Provinces.

1.23 West Bengal

**1947-57. West Bengal pre-decimal Arms issue.
17 x 30 mm. Perf 13½. Wmk Mult Stars (upright).**



This issue is essentially the same as the Arms issue of Bengal but with the inscription changed to reflect the new state name. In 1947 the state of Bengal was divided into east and west, with East Bengal becoming part of Pakistan. The western part remained Indian and was known as West Bengal. Pre-Partition stamps inscribed *Bengal* continued to be used in tandem with West Bengal issues and are known used as late as 1967.

In addition to the stamps shown here, both Blatt and Mollah and Barefoot list a ½ anna value which we have not seen. This may be an error for the ½ anna stamp of Bengal.

1957-64. West Bengal decimal Arms issue.
 17 x 30 mm. Perf 13½.
 Wmk Mult Stars (upright) (9NP) or Capitals (upright) (others).



The ticket illustrated here bearing the 30nP is dated 9th September 1962, representing the earliest recorded usage of this issue. The 9 N.P. stamp must be earlier – certainly no later than 1958 because of the Multiple Stars watermark and possibly early 1957 because of the abbreviation as *N.P.* rather than *nP* for the currency.

Blatt and Mollah list the 9 N.P. as having wmk Capitals but this is incorrect.

**1964-66. West Bengal reduced format issue.
14 x 21 mm. Perf 13½ x 14. No visible watermark.**



Seven more values in this series (0.10 magenta, 0.25 orange, 0.30 red-brown, 0.35 yellow-brown, 0.50 dull purple, 0.75 deep blue and 1.25 greenish blue) have been recorded on complete tickets, as shown on the next page

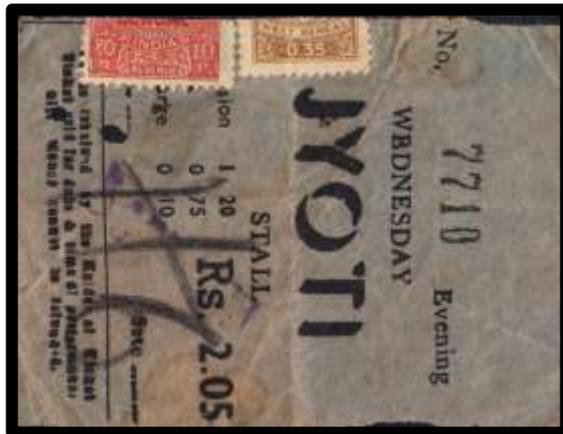
The small format stamps of West Bengal are the commonest of all the Indian Entertainment Tax issues, with a good number of tickets surviving as well as many loose stamps. The recorded period of usage is correspondingly extensive – at least 35 years – and 16 different denominations are known plus colour changes of the 15p, 25p, 75p and 1r. The 10p, 15p and 30p are also known imperforate in unissued colours, which may be colour trials or printer's waste.



*10p, 15p and 30p proofs in unissued colours
(possibly printer's waste)*

The suggested date of issue is based on the decimal currency format (0.05 etc), which was used on Indian postage stamps between 1964 and 1966. This also fits with the earliest recorded usage, which is 26th October 1966.

1964-66. West Bengal reduced format issue (continued).



The same basic design was reprinted over the course of many years with the same decimal currency format, however there are three different sub-types as illustrated below. It can be difficult to distinguish them with the naked eye but the differences are clear under magnification. The original unwatermarked type is recorded on tickets dated between 1966 and 1981. Stamps of the final type – with security background and sheet watermark – are known cancelled in the early 2000s. The stamps with Capitals watermark (all screened printing except the 5p) are currently known only in mint condition but we assume that these were issued between the other two types.



Original type – no wmk
(5p also wmk Capitals)



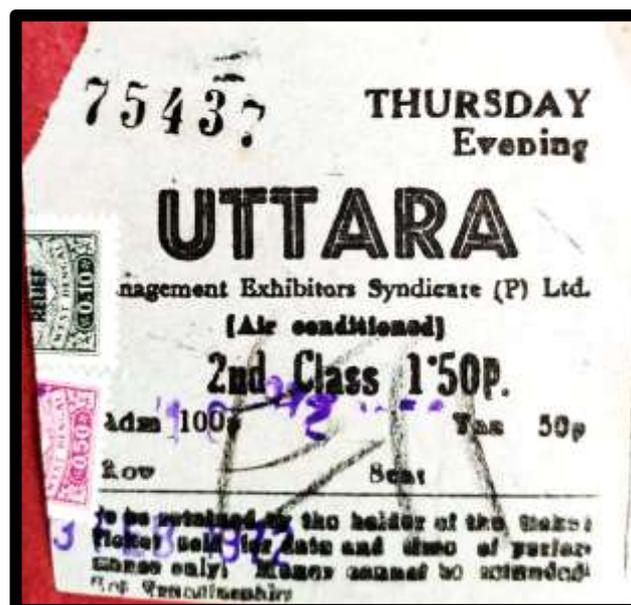
Screened printing
Wmk Capitals (sideways)



Security background
Sheet watermark

The 10p value exists with *Refugee Relief* overprint as shown below. The stamp has been used on a ticket alongside an unoverprinted 50p adhesive to collect the entertainment tax.

*c1971. West Bengal Refugee Relief.
Reduced format issue overprinted REFUGEE RELIEF.*



**c1980s or later. Screened printing (except 5p).
14 x 21 mm. Perf 13½ x 14. Wmk Capitals (sideways).**



In addition to the values illustrated below Blatt and Mollah list the 10p, 25p, 30p and 40p with security background but we have not seen these.

**c2000 or later. New printings with security underprint.
14 x 21 mm. Perf 13½ x 14. Sheet watermark.**



1.24 Unidentified – possibly a general issue for all India

**1966 or later. Unidentified issue featuring
Asokan Capital (state symbol of India).
Inscribed Entertainment Tax in Hindi.
21 x 17 mm (right-hand half only).
Perf 10-11. No watermark.**



Nothing is known of these two stamps other than what can be deduced from their appearance. The perforation is not a gauge used at Nasik, which suggests that these were not the work of India Security Printing.

The design features the Indian national emblem with nothing to indicate a particular state or municipality, so it is possible that this was a federal issue for all India. The inscription at foot reads *Entertainment Tax* in Hindi.

Only two values are recorded to date – 20p and 1 rupee. The use of the abbreviation *P* for the paise value suggests an issue date between 1966 and 1975. Both stamps are used and seem to have been torn at left. Our assumption is that these are the right-hand halves of two-part stamps which were designed to be affixed to cinema tickets and torn in half on use.

Part Two

Usage

The Constitutional Responsibilities

The present Indian Constitution was adopted on 26 November 1949 and effective from 26 January 1950. Entry 62 of List 2 of the Seventh Schedule to the Constitution allocated specific powers to the Union and to the States of India. The States were empowered therein to levy a tax on:

Section 33. Theatres and dramatic performances; cinemas subject to the provisions of entry 60 of List 1; sports, entertainments and amusements.

Entry 60 of list 1 delegates to the Union the responsibility for “sanctioning of cinematograph films for exhibition”.

The determination of taxes on entertainment is therefore the responsibility of each State and there was no standardisation. The consequence of this decision is that the tax systems in India since 1950 are exceedingly complex, and it makes it impossible to generate a simple user-friendly table for calculation of tax rates.

The situation prior to the granting of independence to India on 15 August 1947 was no easier. The new constitution replaced the previous Government of India Acts of 1919 and 1935. The 1919 Act also allocated roles to central Government and to the Provinces. On the topic of tax the Act made taxation the responsibility of the central government, but made a provision for a separate tax allocation to Bengal and Bombay. The Act received Royal assent on 23 December 1919.

The 1935 Amendment to the Act contains the following text under section 46(1):

46(1). Subject to the provisions... the following shall be Governors' Provinces, that is to say, Madras, Bombay, Bengal, the United Provinces, the Punjab, the Central Provinces and Bihar, Assam, the Northwest Frontier Province, Orissa, Sind and such other Governors' Provinces as may be created under this Act.

In the absence of information from printers' archives in India it is suggested that these Constitutional declarations were key elements determining when adhesive stamps would be issued for payment of Entertainment Tax, as described below.

The Stamp Issues of British India

The Government of India Act of 1919 had ceded the authority to generate some tax funds to Bengal and Bombay. The Bengal Amusements Tax Act was passed in 1922 and the Maharashtra Entertainment Duty Act was passed in 1923. The first adhesive stamps for payment of the tax were probably the Bengal overprints on the 2 annas AGREEMENT stamps of India and the similar Bombay overprints – As.1 surcharge on 3 annas BROKERS NOTE and As.4 surcharge on the 6 annas AGREEMENT stamps of India. These stamps were watermarked Script R&I, so the base stamps were printed by De La Rue. The overprint may have been applied in India.



It appears that **Bombay** commissioned De La Rue to prepare a set of Entertainment Tax stamps almost immediately. Examples of die proofs dated July 1923 are shown on page 24. These were printed as a set of sixteen duties. A full set overprinted **CANCELLED** from De La Rue's archives was sold in the Marcus Samuel sale in 2022. Each stamp had been endorsed "Approved for colour" in the archives and dated between October and December 1923. All have De La Rue's script R&I watermark. The stamps were probably received in Bombay in early 1924. There was definitely an Entertainment Tax in place in the 1920s and 1930s, as the 1923 Bombay (Maharashtra) Entertainment Duty Act was amended by Bombay Act 6 of 1925 and Bombay Act 13 of 1931. However, no usages of the stamps have yet been recorded.



Stamps from the De La Rue printing were overprinted for numerous other purposes (see pages 27 to 29), suggesting that they may have been surplus to requirements. Documents bearing these repurposed stamps are known dated in the late 1920s and early 1930s. It is noteworthy that copies of the one anna stamp have been recorded with both the original *R&I* watermark (De La Rue – 1923 to 1926) and the stars watermark (Nasik – 1926 onwards), suggesting that the stamps were not only put into service for payment of entertainment tax, but were locally reprinted when the original De La Rue consignment was exhausted, either used for entertainment tax or overprinted for alternative usage. The same die was used. This question will only be answered when further evidence is forthcoming.

It is possible that the stamps were archive samples. The repurposed stamps with overprints were watermarked R&I from the original De La Rue consignment, but the Nasik example makes it more likely that they were actually used.

All stamps of British India are rare on tickets, so corroborating evidence for theories on issue dates is difficult to find. Many proprietors established agreements with their local tax commissioners to collect the tax money together with the price of the ticket and to pay this over to the authorities either via a deposit before the performance or through alternative accounting practices.

Apart from the first overprinted issue no other **Bengal** stamps have been recorded bearing the head of King George V.

The Government of India Act of 1935 empowered a number of additional states to collect Entertainment Tax. The first to respond used a George V keyplate type with a space at the base of the stamp for insertion of the name of the state.

The usage of these stamps was presumably after the promulgation of the Act in 1935. This is consistent with the deduction on page 21 that the **Bihar** stamp must have been issued after 1 April 1936.



Additional states issues



UP



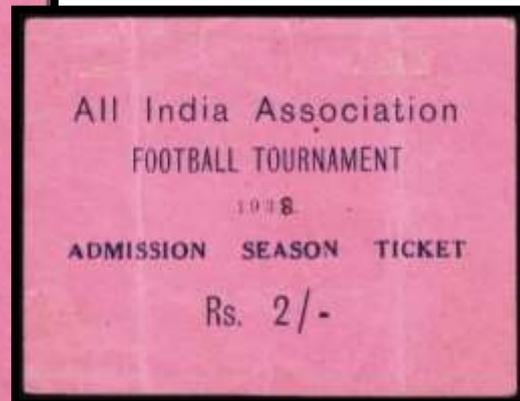
NWFP



Bihar

The ticket below is dated 1938, again consistent with the proposal that the stamps were issued in **United Provinces** after 1935.

1938. *Season ticket for a football tournament.
4 annas tax on Rs 2 admission.*



Reverse (reduced)

The ticket below was used in **Northwest Frontier Province**. Although the ticket is undated, the use of a similar George V keyplate design and application of an identical tax rate (4 annas on Rs 2 admission) suggest it may be contemporary.

Undated. Cinema ticket.
4 annas tax on Rs 2 admission.



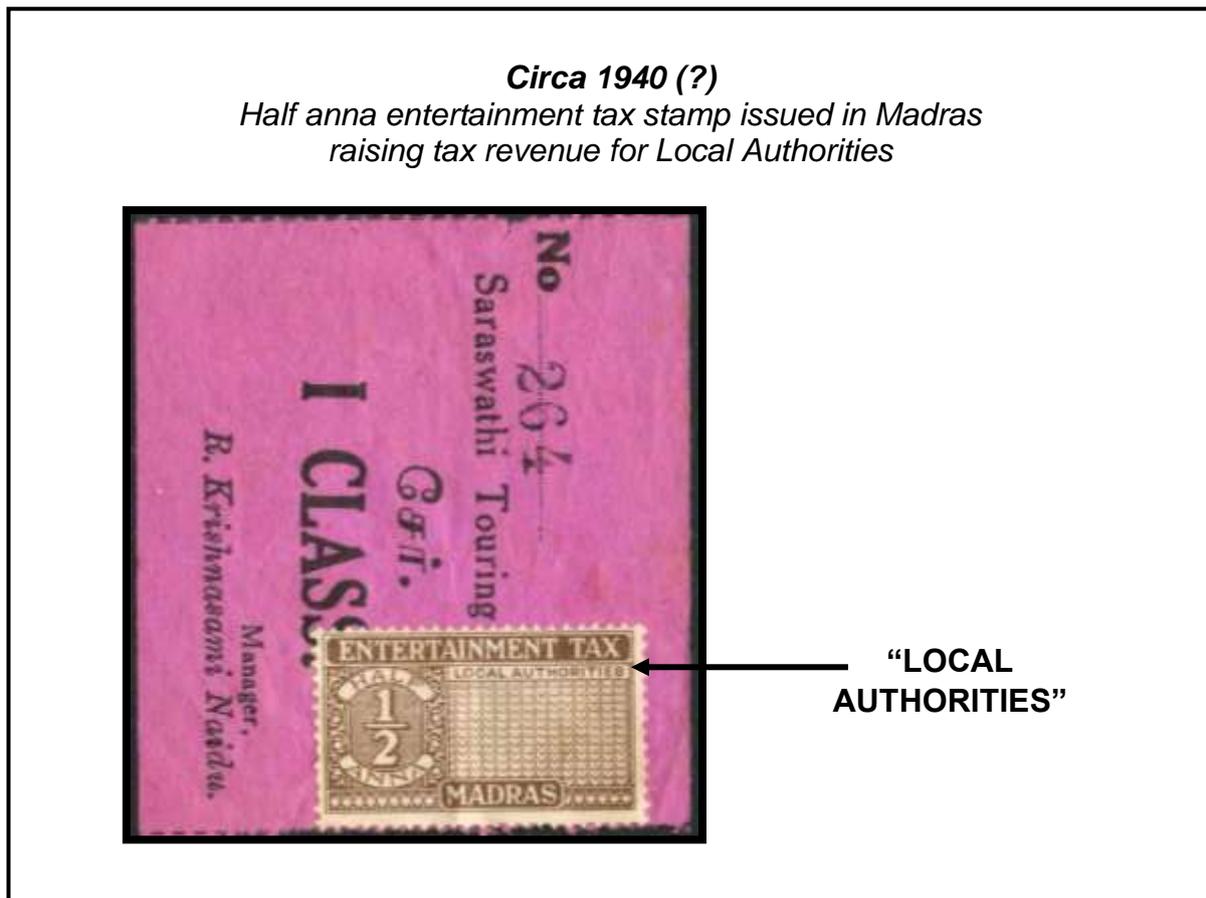
No King George V keyplate types have been recorded from the other Governors' Provinces. This was probably a result of the death of George V. New pictorial designs were introduced instead. No printers' archives have been seen, so the actual dates of issue are unknown. The pictorial stamps of **Assam, Bihar, Bahawalpur, Bengal, Bombay, Cochin, Delhi, Jaipur, Madras, Mysore, Northwest Frontier Province, Pudukkottai, Punjab** and **United Provinces** are described in the Part One of this publication.

Local Authorities Entertainment Tax Act

The Madras Local Authorities Entertainments Tax Act, 1926 (Madras Act V of 1927) was replaced by The Tamil Nadu Entertainments Tax Act, 1939 (Act X of 1939), which was effective from 1 August 1939. The Act's goal was to "provide for the payment of compensation to local authorities". The State levied the tax but the proceeds were then distributed to the local authorities.

A **Local Authority** was defined as

- The Municipal Corporations of Madras and Madurai
- A Municipal Council constituted under the Tamil Nadu District Municipalities Act, 1920
- A township committee constituted under the same Act
- A *panchayat*, ie a village council typically comprising five older influential men from the community, and which was an organ of village self-government



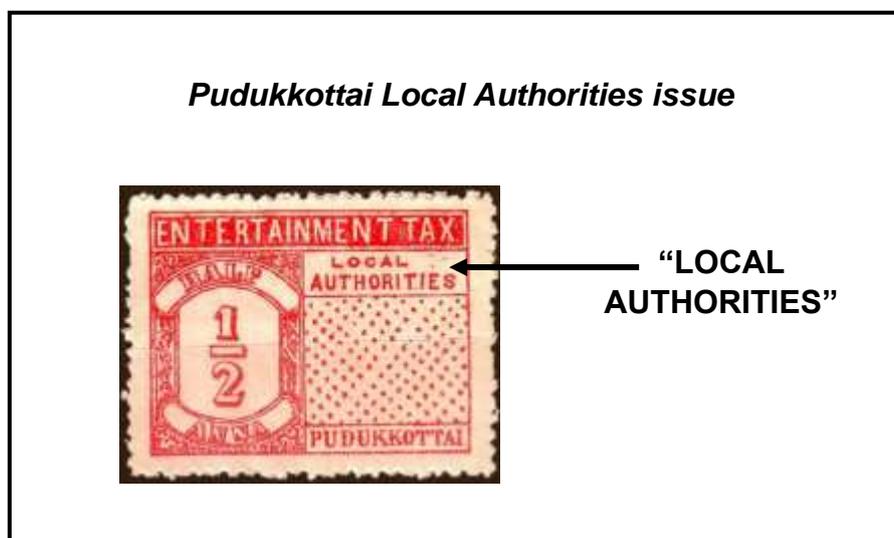
The Act specified the following rates of tax:

Admission including tax 0 – 5 annas	25%
Admission 5 annas to Re 1.8.0	33%
Admission > Re 1.8.0	40%

An additional tax was levied on cinemas (“cinematograph exhibitions”), ranging from Rs 5 for shows in Madras and Madurai to Rs 2 in smaller establishments. This tax was not paid by the patron but was payable directly by the proprietor.

It appears that some time between 1939 and 1945 the rules were changed and revenue from entertainment accrued to the State and distribution to Local Authorities was at the discretion of the State Government. The words “LOCAL AUTHORITIES” were deleted from the Madras Entertainment Tax stamps by 1945, as illustrated on page 44. The Madras Entertainments Tax (Amendment) Act, 1947 (Madras Act XXVII of 1947) only came into force on 1 January 1948.

The Entertainment Tax stamps of Pudukkottai were similar in format to the Madras issue, and also bore the text “LOCAL AUTHORITIES”. No other Local Authorities issues have yet been recorded.



Entertainment tax stamps have also been recorded from Ajmer Municipality in the State of Rajasthan. Blatt and Mollah suggest a possible issue date of 1940, which would align with the Local Authorities issues. The Ajmer Municipal Corporation is the oldest municipal body of Rajasthan. The capital of Rajasthan is Jaipur, and it is a possibility that the Jaipur and Ajmer entertainment tax stamps served a similar purpose to the Madras and Pudukkottai stamps of Tamil Nadu. However, there is no evidence to support this theory. It will be discussed later that an issue date of 1953-4 seems more likely for the Ajmer stamps.

A review of entertainment taxes in India published in 1955 reported *“In Madhya Bharat, Hyderabad, Rajasthan and Travancore-Cochin, the State Government’s powers to levy the tax are delegated to the local authorities. In Madras, Andhra and Mysore the State Governments levy the tax, but the receipts are distributed to the local bodies. Elsewhere, the State Governments both levy the tax and retain the proceeds.”*

Entertainment Tax Rates

The Entertainment Tax rates applicable in India present an exceedingly complex scenario for a number of reasons, some of which are described below.

(a) Delegation of Authority: The Constitution empowered each State to introduce its own legislation regarding imposition of the tax. As a result, each State determined the quantity of its own taxes, what should be taxable and what should be exempt, who should be accountable for collecting the tax and how this should be done. This resulted in thousands of pages of legislation, from which it is impossible to distil a handful of simplified general rules. Furthermore, some States empowered individual cities to collect their own taxes. The focus of this study has been directed primarily on the States which used revenue stamps to denote payment of the tax, so those States have received more emphasis. A number of States did not produce Entertainment Tax stamps, yet still taxed entertainments.

As time passed certain wording was replicated in the legislation passed by several of the States, so a few elements became generic, but that was certainly not universal practice.

(b) Geopolitical Changes: The most prominent change was the geographical division of British India into India, West Pakistan and East Pakistan. However there have been many changes in the Indian States necessitating changes to the legislation. For example, Wikipedia reports:

“After the independence of India, Madhya Pradesh was created in 1950 from the former British Central Provinces and Berar and the Princely States of Makrai and Chhattisgarh, with Nagpur as the capital of the state. The new states of Madhya Bharat, Vindhya Pradesh, and Bhopal were formed out of the Central India Agency. In 1956, the states of Madhya Bharat, Vindhya Pradesh, and Bhopal were merged into Madhya Pradesh, and the Marathi-speaking southern region Vidarbha, which included Nagpur, was ceded to Bombay State. Jabalpur was chosen to be the capital of the state but at the last moment, due to political interference, Bhopal was made the state capital. In November 2000, as part of the Madhya Pradesh Reorganization Act, the south-eastern portion of the state split off to form the new state of Chhattisgarh”.

However, the first Madhya Pradesh Entertainment Tax legislation was the Madhya Pradesh Entertainments Duty and Advertisements Tax Act, 1936 (M.P. Act No. 30 of 1936). A subsection of this Act was the Central Provinces and Berar Entertainment Duty Act of 1936, and another was the Chhattisgarh Entertainment Duty and Advertisement Tax Act, 1936. Similar instances are repeated throughout India.

(c) Targets for Taxation: Entertainment Tax stamps are usually applied to admission tickets for the show and represent a direct tax payable by the patron. There were other sources for collection of taxes from the industry. Some States applied a lump sum payment based on a range of factors such as the size of the town, the number of cinemas in operation, the number of screens, the standard of air conditioning, the affluence of the area, the language of presentation. For example the Punjab Entertainment Duty Act 1955 (Act 16 of 1955) declared that video parlours of 100 seats or more would be treated as cinemas and taxed based on the population in the area.

Lump sum payments ranged up to Rs6000 and Rs8000 in certain areas. The Telangana Entertainments Tax Act 1939 stated "In addition to the entertainment tax, **show tax** should be payable by cinema hall proprietors" based on the nature of the area where the cinema was located. An additional tax was payable based on the total amount collected on the sale of tickets, dependent of the grade of the Municipality. The Rajasthan Entertainments and Advertisements Tax Act of 1957 stated "Lump sum payments for video parlours is based on capacity (up to 50, 50-100, 100-150) and location (a) where no permanent cinema exists, (b) cinema exists, but population < 1 lakh (100,000), (c) cinema exists but population > 1 lakh."

Similar conditions apply to the tax payable by patrons on admission. It is therefore almost impossible to determine from used cinema tickets with stamps whether the correct rate was applied or not.

(d) Introduction of Surcharges: There have been numerous cases where States have introduced surcharges (sometimes described as "Service Charges") to raise additional funds. There have even been cases where two surcharges were applied to the same ticket. Once more, the quantum of the surcharge is determined by elements similar to those described in (c) above.

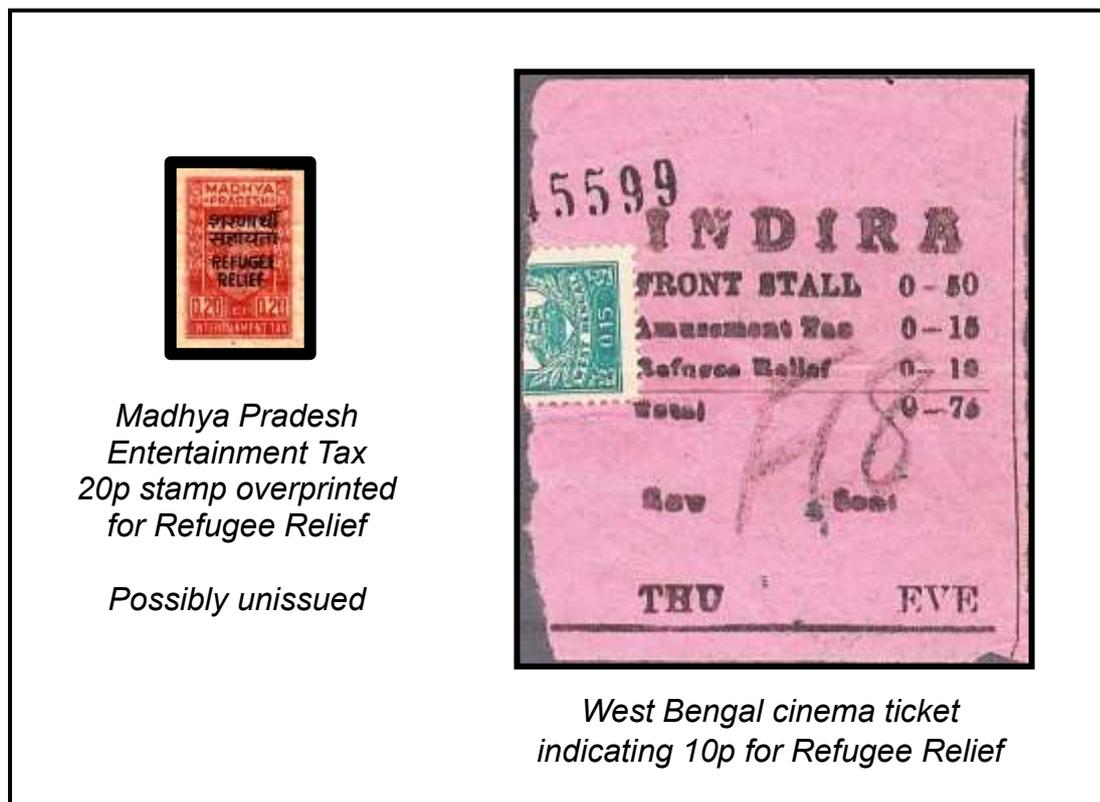
18 April 1979
Multiple taxes applied to a single ticket

Adm	= Admission
A. Tax	= Amusement Tax
S.C.	= Service Charge
Addl. S.C.	= Additional Service Charge

The West Bengal ticket illustrated here shows an instance where two service charges have been levied. Sometimes the surcharges are paid with entertainment tax stamps and sometimes they are not, indicating an arrangement with the local tax

administrator. The ticket at left has been torn on entry, so it is impossible to determine how much was paid with the stamps.

(e) Refugee Relief Fund: India received vast numbers of refugees from the civil war in neighbouring Bangladesh (formerly East Pakistan). The highest insurgence of refugees was in West Bengal, Assam and Tripura. However, the Indian Government decided to introduce a new tax across the whole country in order to raise some of the funds required to feed and house the refugees. The tax, known as the **Refugee Relief** fund, was primarily a postal tax levying 5p on each letter. The stamp(s) had to clearly indicate that they were for payment of the tax. Postal authorities allowed all postmasters to prepare their own handstamps with the words “Refugee Relief” as the need for the stamps exceeded the short-term supply capability. There was also a 10p tax payable on “all contracts that normally needed stamp duty to be paid”. The tax was payable from 15 November 1971 to 31 March 1973. Many authorities understood that entertainment tickets fell into the category of taxable contracts. The ticket illustrated on page 70 show a West Bengal 10p entertainment tax stamp overprinted “**REFUGEE RELIEF**”. The imposition of the tax on entertainment tickets was described in the Acts introduced in several States.



The amendments to the **Karnataka** Entertainments Tax Act, 1958 refer to the National decrees – President’s Act 14 of 1971, 16 of 1971, 17 of 1971 and 18 of 1971 and read that the decrees “had been enacted to raise additional resources for the relief of Bangla Desh Refugees. They expire on 24th March 1973.” However, in Amending Act 4 of 1973 it also reads “It is proposed that while the additional levies for the relief of Bangla Desh Refugees may cease, the levies may be retained till 31st March 1974 to raise additional resources to meet the cost of “People’s Housing Programme” to be undertaken by the State Government”. This was followed by Amending Act 15 of 1974 which reads “It is proposed to raise the rates of “Surcharge” and “Show Tax” in order

to augment the revenues of the State. Such was the complex nature of taxation of entertainment tickets in India!

The Entertainment Tax Act in **Madhya Pradesh** included the following paragraphs:

“Stamp” means a stamp issued by the State Government under sub-section (1) of Section 4 of the Act for purposes of revenue and denoting that the proper entertainment duty has been paid and includes a refugee relief stamp.”

“Refugee Relief stamp” means stamp issued by the State Government under sub-section (1-A) of Section 4 of the Act bearing the words “Refugee Relief” and denoting that the proper additional duty payable under sub-section (1-A) of Section 3 of the Act has been paid

Register of stamps. The proprietor of every entertainment shall maintain a register of stamps other than refugee stamps in form A-1 and register of refugee relief stamps in [Form A-2] and shall entertaining (sic) true account of the number of respective stamps purchased and used by him up to date.

The management of entertainment tax collection was already enmeshed in red tape. The collection of Refugee Relief tax revenues simply added another layer to the challenge!

After the war in Bangladesh ended, it is estimated that about 8.5 million of the 10 million refugees made their way back to Bangladesh. The remaining 1.5 million remained in India.

(f) Exemptions and Discounts



Entertainment tax payable on complimentary ticket



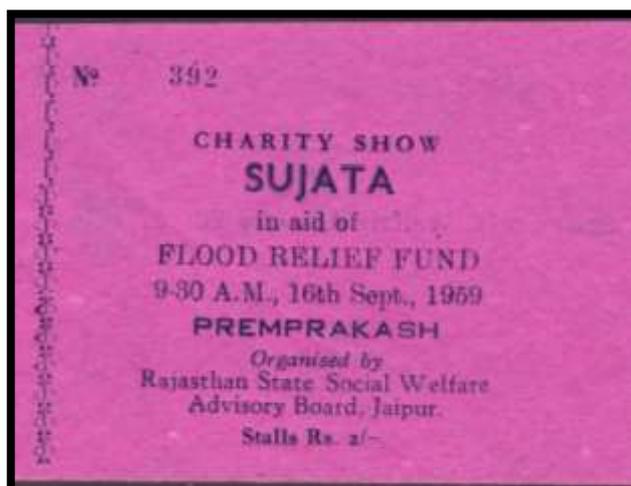
No Entertainment tax payable – tax free show

Many States offered discounts on the entertainment taxes due if the films were presented in the local languages (generally not Hindi or English) or if the films had been produced within the State. Such special discounts obviously differed from State to State.

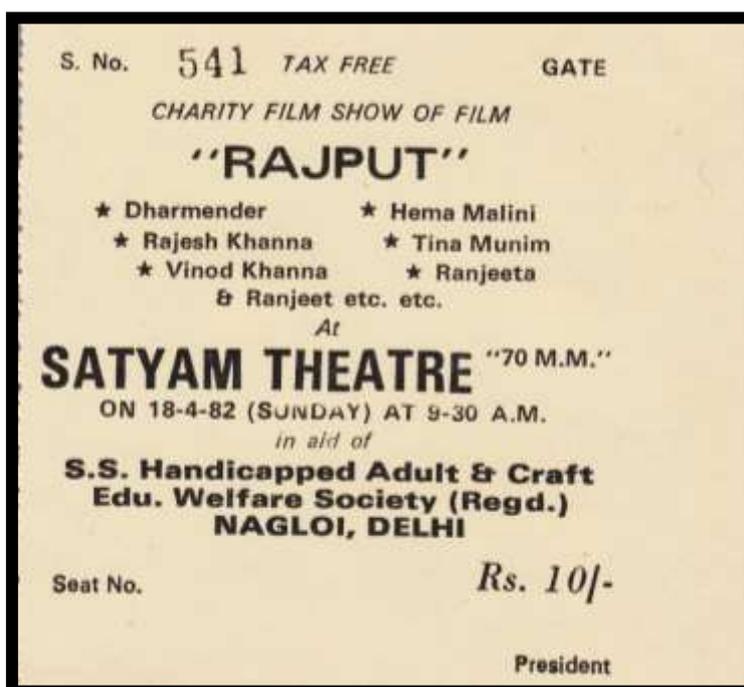
Most States legislation demanded that entertainment tax had to be paid on complimentary tickets. This certainly simplified the task of inspectors checking on tickets and tax collection.



21 May 1937
Charity performance in
Jodhpur, Rajasthan



16 September 1959
Charity performance in
Jaipur, Rajasthan



14 April 1982. Charity performance in Delhi.

Endorsed "TAX FREE" at top of the ticket.

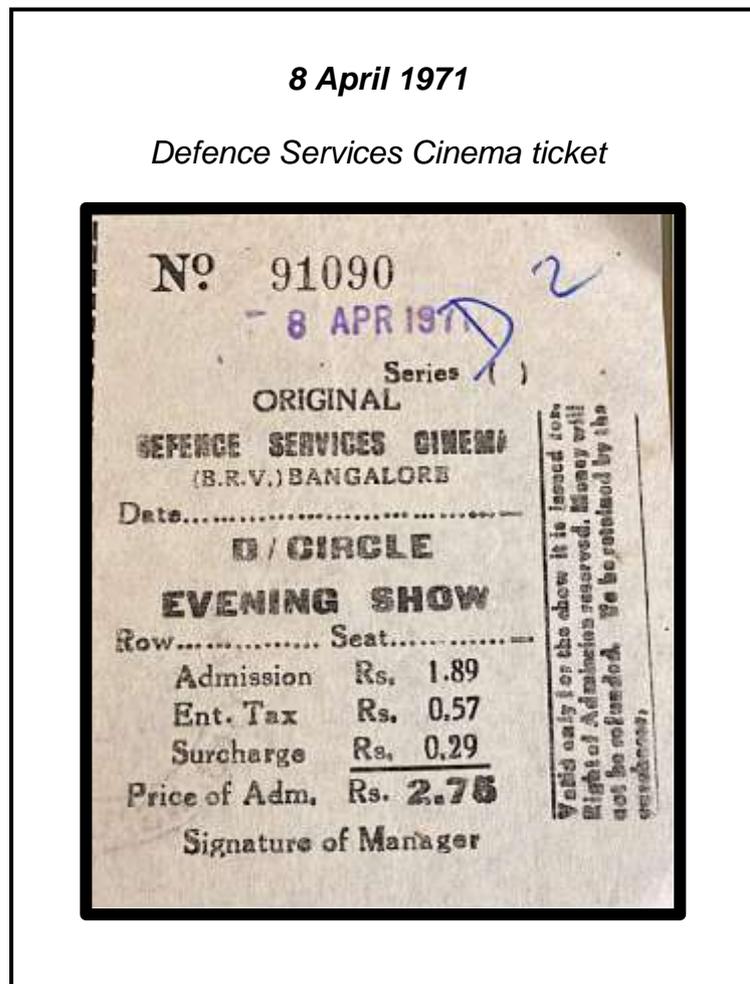
States have regularly granted tax-free status to films that project Indians in a positive light or which promote a message which the State Government believes is beneficial to the public interest. These exemptions were usually only granted in a handful of States instead of across the whole country. Recent exemptions have included Slumdog Millionaire, Mary Kom, Manjhi: The Mountain Man and Airlift.

Almost all the States included in their legislation a section declaring that if a performance has a philanthropic purpose and the total proceeds (or balance after deducting allowed expenses) go to a philanthropic or charitable cause, the performance is exempt from entertainment taxes. Tickets for exempt shows under these categories were endorsed with the name of the charitable institution receiving the benefit. Similarly, films with primarily educational content are exempt. Cultural content may secure a tax exemption at the discretion of the State Government.

Several administrations around the world (eg Israel, Natal, Egypt) levied a reduced rate of entertainment tax on serving military, air force or navy personnel. It appears that India applied the same practice. It is not clear whether this applied in every State.

The ticket illustrated here is from Bangalore (now Bengaluru) in Karnataka. Defence Services personnel, on production of their Passbook (identity) were charged less tax and surcharge.

It is notable that the ticket date (6 April 1971) predates the introduction of the Refugee Relief surcharge in Karnataka. This would have resulted in an increased surcharge later in 1971.



State or City Entertainment Tax Rules

2.1. Ajmer Municipality

Ajmer is a city in Rajasthan. Wikipedia reports that Ajmer State was a separate state within India from 1950 to 1956 with Ajmer as its capital. Ajmer State was formed in 1950 out of the territory of the former province of Ajmer-Merwara, which became a province of the Indian Union on 15 August 1947. It formed an enclave within the state of Rajasthan. It therefore seems probable that the only recorded Entertainment Tax stamp (page 16) was issued during the 1950-56 period, probably in 1953-4. The Ajmer Entertainments Tax Act of 1953 describes payment of the tax with stamps; it was rescinded by the Rajasthan Entertainments and Advertisements Tax Act in 1957. It is recorded that the entertainment tax in Ajmer was zero unless the admission fee exceeded 2 annas, so there must have been a provision for taxing admission over 2 annas. No tickets have yet been recorded from Ajmer.

Blatt and Mollah suggest a possible issue date of 1940, but there is no corroborating evidence.

2.2. Assam

The Assam Amusements and Betting Tax Rules 1939 were effective from 1 August of that year. Tax rates were:

<i>(i) Admission < 8 annas</i>	<i>half an anna</i>
<i>(ii) 8 annas or more, but < 1 rupee</i>	<i>one anna</i>
<i>(iii) 1 rupee or more, but < 2 rupees</i>	<i>four annas</i>
<i>(iv) 2 rupees</i>	<i>six annas</i>
<i>(v) > 2 rupees</i>	<i>three annas for each rupee or part thereof above Rs 2</i>

In 1955 it was reported that there was no tax payable on admission up to 4 annas. The Assam Amusements and Betting Tax (Amendment) Act 1958 increased the show tax to be paid by the proprietor but made no mention of the tax on tickets to be paid by the patron.

An undated analysis of entertainment taxes in India declared that the tax in Assam was 15% for tickets costing less than Rs 20 and 20% for tickets costing over Rs 20. The 1986 ticket illustrated on page 19 was taxed at 80%. The ticket shown here is dated October 1990, and bears entertainment tax stamps to the value of two rupees for an admission fee of two rupees, so the rate had obviously been increased to 100% by that date.

The Assam Gazette of 1 June 2010 declared that there was no tax on tickets costing up to 5 rupees. The rate was 15% on tickets costing more than Rs.5 up to Rs.20 and 20% on tickets costing more than Rs.20.



2.3. Bahawalpur

The only Bahawalpur entertainment tax stamp recorded to date is that illustrated on page 18. It is assumed that this stamp was issued in the days of British India, ie before 1947. However, no used tickets have yet been reported to enable us to determine an approximate date of issue. The West Pakistan Entertainment Duty Act, 1958 (X of 1958) referred to the Bahawalpur State Entertainment Duty Act, 1948, but to no pre-independence legislation. The practices in Bahawalpur were possibly guided by the Punjab Entertainment Duty Act, 1936 or the Sindh Entertainment Duty Act, 1923 but no further information is available.

Cinema was very popular in the State prior to independence, but the last cinema in Bahawalpur (the Rainbow Cinema) closed in 2017 as a result of the Rs 20 per ticket entertainment tax. The Fanoos Cinema and Abbasia Cinema closed a little earlier. However, this would be properly speaking a post-independence issue of Pakistan and therefore beyond the scope of this publication.

2.4. Bengal

The Bengal Amusements Tax Act of 1922 established that numerous forms of entertainment would be liable to entertainment tax. No used copies of the first stamp have yet been recorded. In fact, we have found no tickets at all from the 1920s and 1930s, despite Bengal being a major business hub. Maybe the tax was paid directly to the State by the establishment providing the entertainment and there was no requirement for stamps? It is probable that any need for stamps during this early period would be met using stamps featuring King George V.

The next issue of Bengal entertainment tax stamps was the Arms issue (see page 20). This was probably introduced early in the reign of King George VI along with pictorial issues from a number of other States. The earliest dated tickets seen by the authors were taxed as follows

Date	Admission	Tax	Notes
<i>31 Dec 1949</i>	<i>12 As</i>	<i>3 As</i>	<i>25%</i>
<i>26 Nov 1949</i>	<i>16 As</i>	<i>4 As</i>	<i>25%</i>
<i>11 Dec 1949</i>	<i>16 As</i>	<i>4 As</i>	<i>25%</i>
<i>22 Dec 1949</i>	<i>16 As</i>	<i>4 As</i>	<i>25%</i>
<i>2 Dec 1947</i>	<i>18 As</i>	<i>4 As</i>	<i>22%</i>
<i>26 Nov 1949</i>	<i>26 As</i>	<i>6 As</i>	<i>Surcharged "28 As / 14 As" (50%)</i>
<i>194?</i>	<i>28 As</i>	<i>8 As</i>	<i>Surcharged "28 As / 14 As" (50%)</i>

All these tickets were issued after independence when Bengal had been split into West Bengal (India) and East Bengal (East Pakistan). It is not certain when stamps inscribed "WEST BENGAL" were issued to replace "BENGAL" stamps, but the "BENGAL" stamps are recorded used into the 1950s with one exceptional example recorded in 1967.

It appears from the examples in the table above that the tax rate was circa 25% rounded down to the nearest anna. It also appears that the rate was increased to 50% around 1949/50 on the more expensive tickets.

Tax rates on a selection of other later tickets include:

Date	Admission	Tax	Notes
<i>9 April 1950</i>	<i>16 As</i>	<i>4 As</i>	<i>25%</i>
<i>10 May 1950</i>	<i>16 As</i>	<i>4 As</i>	<i>25%</i>
<i>28 May 1950</i>	<i>20 As</i>	<i>10 As</i>	<i>50%</i>
<i>3 March 1950</i>	<i>34 As</i>	<i>17 As</i>	<i>50%</i>

Many of the tickets described above did not bear stamps.



21 October 1950
 Admission 10 As, Tax 2½ As (25%)



25 November 1950
 Admission 8 As, Tax 2 As (25%)



7 November 1950
 Admission 12 As, Tax 3 As (25%)

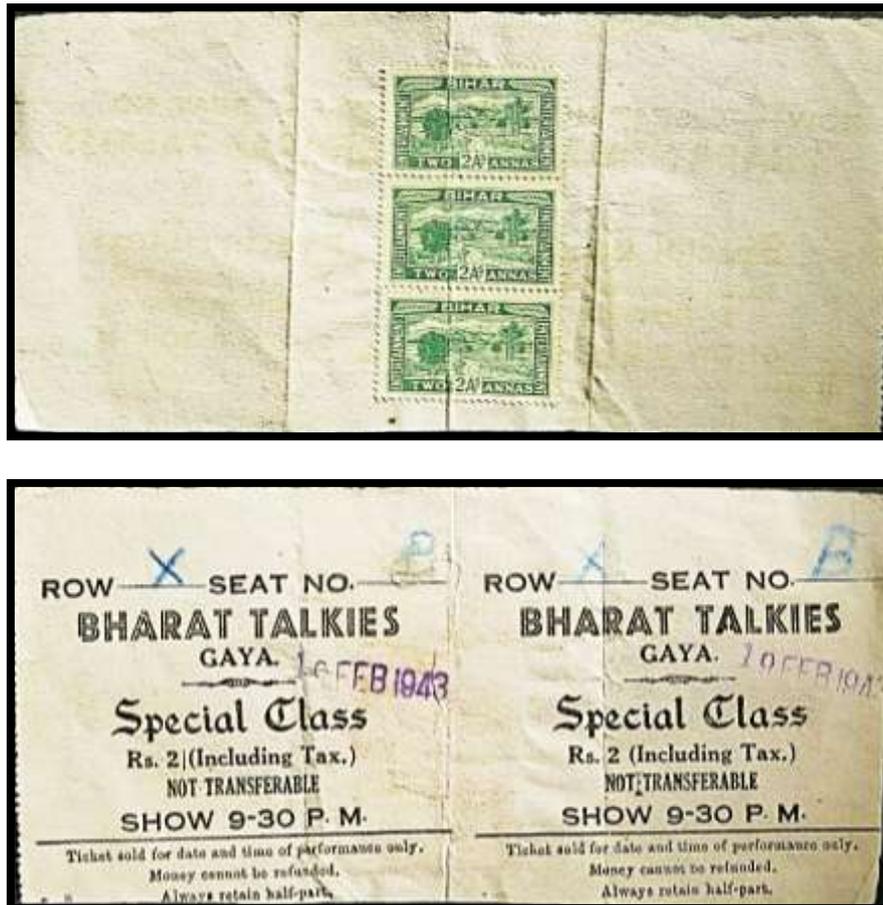
The Bengal Amusements Tax (Amendment) Act 1949, also described as the West Bengal Act XII of 1949 was obviously implemented, but still utilized the “BENGAL” stamps, as evidenced by the tickets illustrated. Whether they were used simultaneously or whether the “WEST BENGAL” issues followed shortly thereafter is not clear. The use of this latter issue is discussed in the **West Bengal** section.

Barefoot suggests that the Arms issue may have been issued as early as 1922, but we believe this is unlikely.

2.5. Bihar

The first Bihar entertainment tax stamp was the KGV 8 annas shown on page 21. No used examples are recorded, and no tickets have been seen to confirm dates of use or tax rates. This stamp was replaced by the pictorial series shown on page 22.

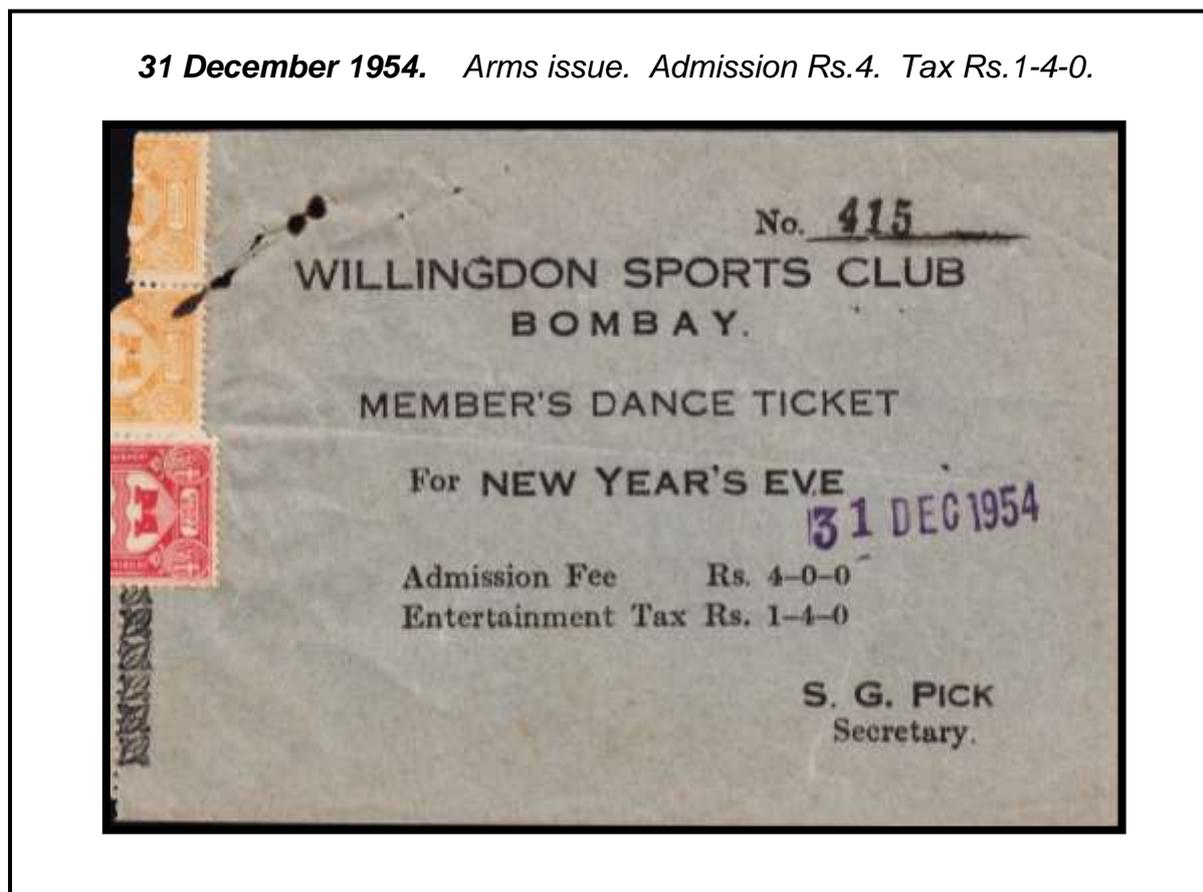
19 February 1943. Admission 26 As. Tax 6 As.
Scans of front and back of ticket.



The ticket illustrated above is the only example seen to date by the authors and confirms that the pictorial issue was certainly issued by 1943. No subsequent tax stamps are recorded from Bihar. However, entertainment taxes were still levied after independence (Bihar Entertainments Tax Act 1948 and the Bihar Entertainments Tax Rules 1984). The 1948 Act was described as “An Act to consolidate and amend the law relating to the imposition of a tax on amusements and other entertainments in the State of Bihar”. The tax rate on admission in 1955 was 50%, but this money was collected from the proprietor, who had to pay in advance. The additional taxes paid by the proprietor were based on total revenue from admission costs multiplied by a percentage, which depended on the population of the town. In 1986 there were categories ranging from 10% for a population <25,000 to 30% for 350,000 to 400,000.

2.6. Bombay

The Bombay (Maharashtra) Entertainment Duty Act 1923 introduced entertainment tax. The stamps of Bombay have been described earlier in this publication, but no stamped tickets have yet been seen by us from the British India period. That entertainments were taxed is certain, as shown by the stampless ticket illustrated on page 70.



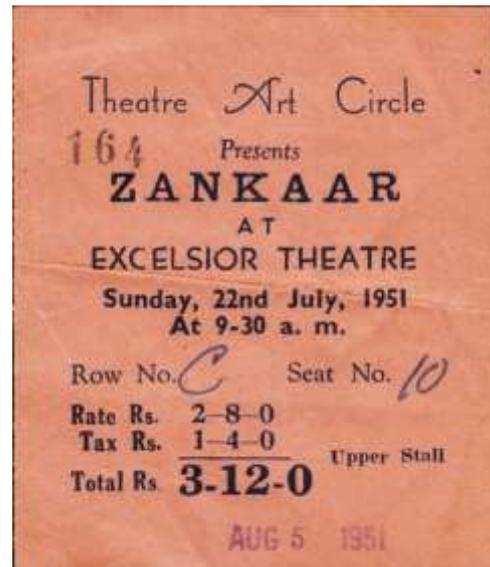
The Bombay entertainments tax issues featuring King George V were probably replaced by the small format Arms issue in the late 1930s or early 1940s concurrently with the pictorial issues of several other States. Both Barefoot and Blatt & Mollah suggest that the issue date was circa 1948. This will only be confirmed if dated usages can be located.

Two stampless Bombay tickets are shown below. The first is dated 18 June 1947 – just before Independence – and shows application of entertainment tax at 25%. The theatre, New Empire Theatre, Bombay¹, was opened in 1908 and closed down on 21 March 2014 due to persistent losses partially as a result of the taxes applied. The second ticket is dated 22 July 1951 and shows the tax increased to 50%. These tax rates are identical to the Bengal rates for the same period.

¹ There was also a New Empire Theatre in Calcutta at the same time. It is still open in New Market, Kolkata and has been open for over a century.



18 June 1947
Taxed at 25%



22 July 1951
Tax increased to 50%

It was reported in 1955 that the tax rates in Bombay State were based on a percentage of the admission fee, but the legislation indicates that the percentage was determined by the location of the entertainment. It is also reported that the step-wise increases (referred to as a slab model) led to problems. The tax on admission tickets between 4 As. and 8 As. was 2½ As., for tickets of over 8 As. and below Re.1 the tax was 5 As. and for Re.1 to below Rs.2 the tax was 10 As. The 1954 Bombay ticket shown above was taxed at 30%, possibly in line with these quoted rates. We have seen numerous stampless tickets from the 1950s and 1960s (extending into the period when the stamps were re-issued under the name "MAHARASHTRA" instead of "BOMBAY"), which all indicated that the price was tax inclusive, but the portion of the fee representing entertainment tax was not specified. When the currency was changed to naye paise in 1957, the stamps were re-issued in the new currency.

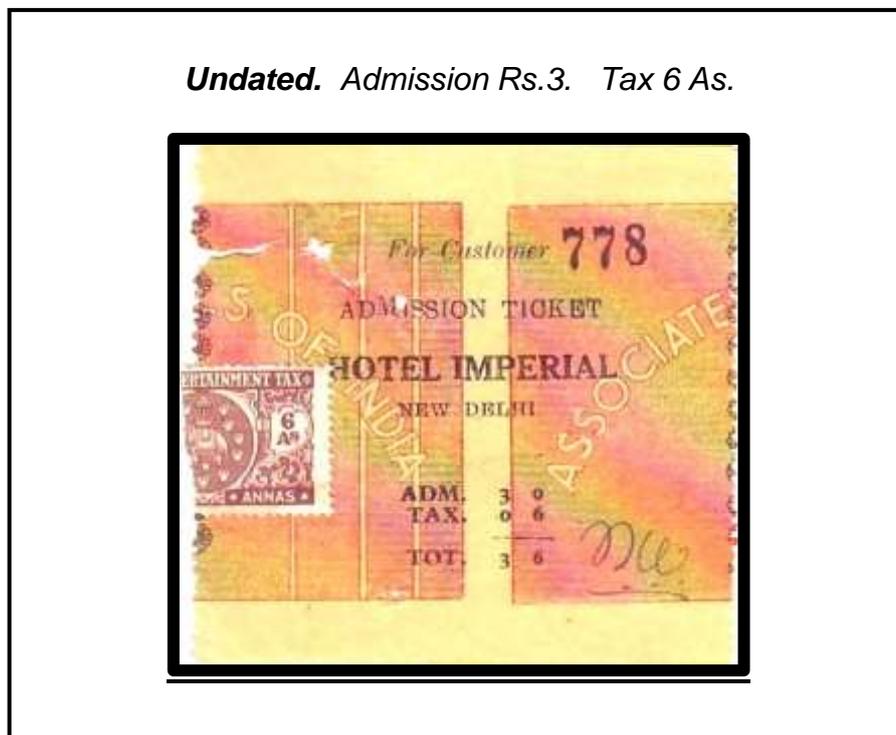
2.7. Cochin

Koeppel & Manners speculate that the stamps were issued in 1940-45, but no usages are recorded.

Cochin and Travancore united to form the State of Thiru-Kochi in 1949, so Cochin was no longer a separate entity by that date. Today it forms a part of the State of Kerala and entertainment tax is determined by the Kerala Local Authorities Entertainment Tax Act 1961 and its subsequent amendments.

2.8. Delhi

Delhi was made the capital of British India in 1911, and was renamed “New Delhi” in 1927, being formally inaugurated in 1931. (New Delhi is a city, whereas Delhi today is a State bordered by Haryana and Uttar Pradesh.) It is therefore curious that Bombay and Bengal introduced entertainment tax stamps bearing the portrait of King George V in the early 1920s, yet there seems to be no reference to entertainment taxes in New Delhi before independence. It is possible that stamps of UP (United Provinces) may have been used in Delhi. The United Provinces Entertainment and Betting Tax Act, 1937 included the Union Territory of Delhi within the territories covered by Betting Tax, but did not specify areas covered for Entertainment Tax.

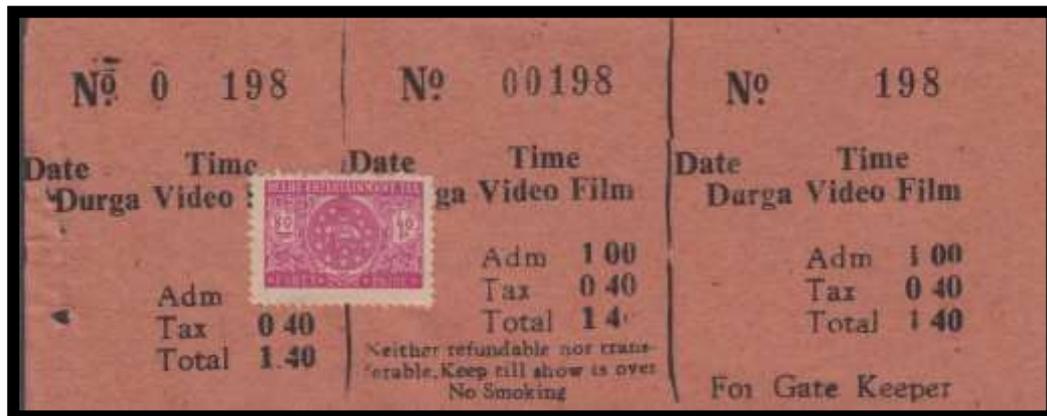


The first recorded Delhi entertainment tax stamps were the horizontal format Arms issues (see pages 32-34) as seen on the ticket above. The date of issue may have been as early as the late 1930s or early 1940s coinciding with issue of pictorial designs from States such as Bihar, but there is no evidence to support this. Blatt & Mollah suggest a date of 1948 as does Barefoot, but again they have no corroborating evidence.

It is reported that there was no tax on tickets costing less than 2 As. in 1955, but further information has not been found. At some time during the 1950s entertainment tax in Delhi was standardized at 20%. Numerous tickets have been seen used from 1960 until the early 1970s taxed at Admission Re.1.31, Tax 33p, Admission Rs.12.50, Tax Rs.2.50, Admission Rs.16.66, Tax Rs.3.34, each of which corresponds to a tax rate of 20%. Blatt & Mollah illustrate a Delhi ticket dated September 1981 where admission was Rs.12 and tax stamps to the value of Rs.3 have been added. This indicates that the tax had increased to either 25% of admission or to 20% of the gross ticket price

including tax. At some stage this was increased to 40% as seen on the undated ticket illustrated here. The Times of India featured a demonstration in Delhi when patrons protested the increase from 20% to 40%. The Times of India also reported (1 July 2008) that the tax rate was 60% up to 31 March 2003, when it was reduced to 30%. It was again reduced to 20% on 1 July 2008. An announcement of May 2020 advised that the rate was being reduced from 28% to 18% on tickets costing over Rs.100 and to 12% on tickets costing less than Rs.100.

Undated. Admission Re.1. Tax 40p.



The taxation of entertainment was controlled by the Delhi Entertainment and Betting Tax Act, 1996, but the Act did not specify rates of taxation of entertainment, reporting simply that the rates may not exceed 100%. The details were reported elsewhere. The Delhi Municipal Corporation Act, 1957 decreed that Theatre Tax should be paid by the proprietor in advance of the performance, but this was reversed on 4 September 2015 when it was permitted that the tax could be paid after the event.

2.9. Haryana

Haryana was formed in 1966 on the subdivision of East Punjab. In 1968 the Punjab Entertainment Duty Act, 1958 was modified to apply to Haryana. No stamped tickets have been reported to us nor have any used entertainment tax stamps been recorded.

The earliest reported tax rate seen was 50% in 2009. In 2016 it was reported to be 30% and, in addition to the entertainment tax, Haryana was charging an additional 15% service tax.

2.10. Jaipur

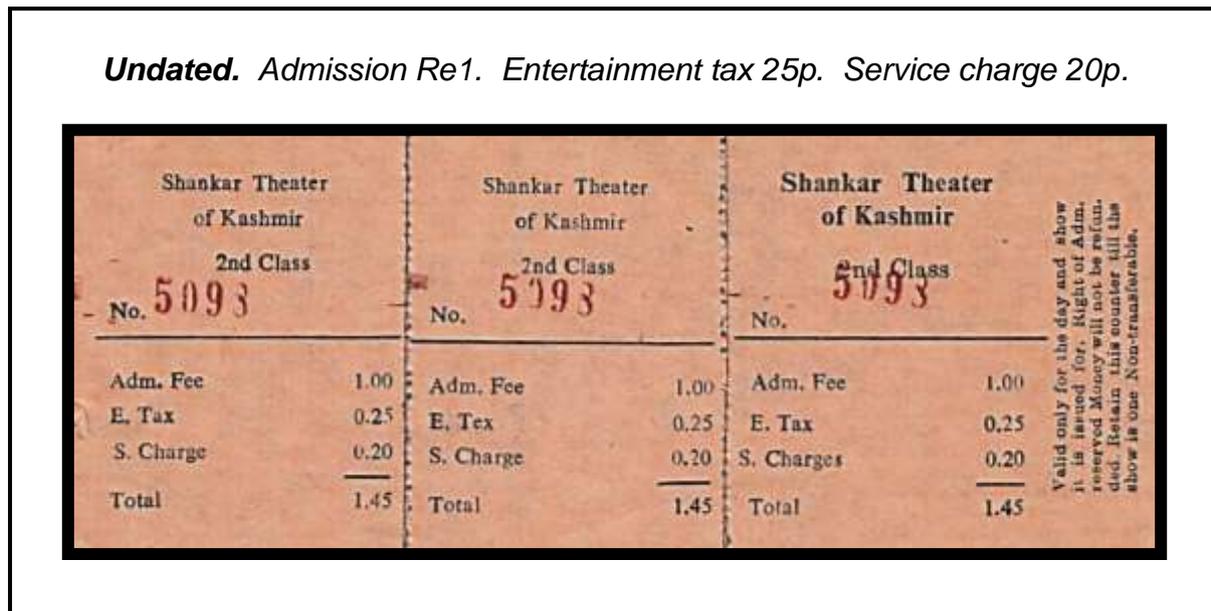
Jaipur is today a city in Rajasthan. In British India it was the capital of Jaipur State and after independence became the capital city of Rajasthan.

Several Jaipur stamp issues were illustrated and discussed on pages 37-39. However, we have not yet found a record of any usage before 1957, when one would expect the Rajasthan issues would have been introduced. The Jaipur issue was denominated in "NP" suggesting an issue date of 1957 or later, and Barefoot lists a single example denominated in "p", but this has not yet been seen by us. It is also interesting that at least three examples have been recorded of the crude printing of the 25NP. If these are genuine local printings, they suggest that there was a real demand for entertainment tax stamps in Jaipur around 1957. Very large quantities of the Jaipur set have been offered in the trade. This is contradictory evidence and suggests that the stamps were not required and that possibly quantities of unused remainders were sold off from the Treasury. The authenticity of the crude printing is thus thrown into doubt. Even the Rajasthan set has been available on the market in significant quantities, but that will be discussed in the Rajasthan section. Many of the questions concerning the entertainment tax stamps remain dependent on the discovery of significant numbers of dated stamped tickets. It is hoped that this publication may prompt the discovery of such material.

It is interesting that the issued stamps were inscribed "Jaipur Municipal Council". All taxed Jaipur tickets that we have seen were used after 1957 and did not bear stamps.

2.11. Jammu and Kashmir

The only recorded Jammu and Kashmir entertainment tax stamps are designated in paise currency indicating an issue date of 1966 or later. However, the Jammu and Kashmir Entertainments Duty Act, 1959 together with the Jammu and Kashmir (Cinematograph Shows) Rules of 1962 prove that there was a tax in place before 1966. Neither Act discloses what the actual tax percentage was at the time, preferring to state instead that rates would be notified.



The unstamped and undated ticket illustrated above was taxed at 25% and carried a service charge of 20p (20%).

It is not known for certain whether the stamps were actually issued for their original purpose – both entertainment tax and passenger tax stamps of Jammu and Kashmir were frequently overprinted for use as general revenue stamps.

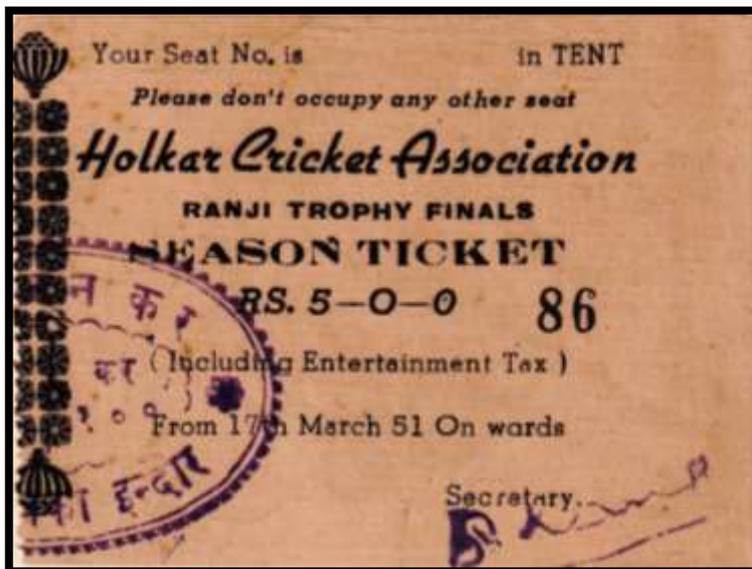
Movie theatres opened in Kashmir in September 2022 after decades of closure. The first to open was in Srinagar. CNN reported "In the late 1980s, a violent insurgency in Indian-controlled Kashmir claimed the lives of more than 9,000 civilians according to the Indian Government, though estimates vary. Movie theaters were forced to close in the aftermath."

Reports of 2009 and 2016 announced that there was zero entertainment tax in Jammu and Kashmir at that time.

2.12. Madhya Pradesh

Madhya Pradesh, as we know it today, came into being in 1956 (see text on page 75). However, the Madhya Pradesh Entertainments Duty and Advertisements Tax Act XXX of 1936 applied to the original State. A “new” Madhya Pradesh was formed in 1950, but the 1950 State underwent further changes before becoming the current Madhya Pradesh in 1956. The first ticket shown below was used in 1951 in Indore State, now a part of Madhya Pradesh, and proves that, although no entertainment tax stamps were available, the tax was being collected.

In 1983 it was declared that entertainment tax would be 60% on all admissions costing more than Rs.3.60, and in 2003 it was set at 50% in municipal corporation areas and 40% elsewhere.



March 1951
Admission Rs.5-0-0
including
entertainment tax

1964-66 (?)

Entertainment tax
charged at 95p



2.13. Madras

The Tamil Nadu Entertainments Tax Act, 1939 (Act No. X of 1939) introduced entertainments tax in Madras.

Two Madras tickets have been illustrated earlier in this publication. On page 73 the ticket bears a half anna "Local Authorities" stamp, but the ticket price is not indicated. The ticket shown on page 44 has the words "Local Authorities" deleted and is dated 29 July 1945. Blatt and Mollah report that the face values of the two stamps are 4 As. and 8 As., a total of 12 As. on a ticket price of Rs.2-12-0. The tax due on a ticket costing over Re. 1-8-0 was reportedly 40%. The admission portion of the ticket was Rs. 2 and the tax paid was 12 As. 40% of Rs. 2 was 12.8 As., so the tax was evidently rounded down.

No entertainment tax stamps were issued by either the city of Madras (now known as Chennai) or the state of Tamil Nadu after independence. However, legislation confirms that the film industry continued to be liable for taxation, the rates depending on the age of the film and the language.

2.14. Maharashtra

When Bombay State borders were redesignated as the new States of Gujarat and Maharashtra on 1 May 1960, the Bombay entertainment tax stamps were re-issued with the same design but with the State name changed to Maharashtra. The stamps illustrated on page 45 were all very low face value adhesives, proving that the tax collected from patrons based on their ticket purchases were very small. Although it is reported that the entertainment tax in Maharashtra was 45% (Marathi films zero-rated), the bulk of the taxes were collected directly from the proprietors of the shows. With face values of 1 nP and 2 nP, it hardly seemed justifiable to introduce the bureaucracy and effort required to collect the tax.

We have not yet seen any examples used on tickets.

2.15. Mysore

The earliest reported Mysore entertainment tax stamps must date from the 1930s or even earlier, as they feature the Maharaja, who died in 1940.

The earliest reference we have seen to a tax on entertainment in Mysore is the Mysore Betting Tax Act 1932, wherein list II deals with a tax on lotteries and alludes to a tax on entertainment. We have seen no evidence to date that the entertainment tax stamps illustrated on pages 46 to 48 were ever used or whether they were simply essays for a planned tax that did not materialize.

The 1958 Karnataka Entertainment Tax Act 30 included:

“In the Hyderabad, Madras and Mysore areas of the State, there is a cinema show tax in addition to entertainment tax. It has been considered desirable to have a uniform law on this subject applicable to the entire new State.”

According to this legislation 90% of the entertainment tax proceeds were due to go to the local authorities. There was a show tax of Re. 1 to Rs. 3 for each cinema show, and this revenue was to be paid to Government. It seems curious that Mysore should have produced their own entertainment tax stamps after this announcement, whereas none have been recorded from Hyderabad and Madras. The stamps would appear to have been used as they were printed with both Stars and Capitals watermark, and then re-issued some years later in smaller format.

No usage on tickets is yet reported, so it cannot be established which portion of the taxation was collected from the patrons when they bought their tickets.

Amending Act 14 of 1971 provided for an increase in the surcharge from 50% to 60% to subsidise the Bangladesh Refugee Relief Fund.

Mysore was formally renamed Karnataka on 1 November 1973.

2.16. North West Frontier Province

North West Frontier Province is one of the few States from which a stamped ticket has been recorded from the British India period. The ticket shown below (4 As tax on Rs 2 admission) was probably used in the late 1930s.

Undated. Entertainment tax 4 annas. Admission 2 rupees.



It is also probable that the pictorial set featured on page 50 was issued shortly after the King George V issue and prior to Independence. No tickets bearing stamps from this set have been seen by us. We have also been unable to locate any legislation describing the taxation of entertainments in North West Frontier Province prior to its formal incorporation into West Pakistan in 1955. The Government of India Act, 1935 described the tax implications of the States of India, but no specific mention was found that applied to North West Frontier Province.

Wikipedia reports that:

“Before the Partition of India the 1947 North-West Frontier Province referendum was held in July 1947 to decide the future of NWFP, in which the people of the province decided in favour of joining Pakistan. However, the then Chief Minister Dr Khan Sahib, along with his brother Bacha Khan and the Khudai Khidmatgars, boycotted the referendum, citing that it did not have the options of the NWFP becoming independent or joining Afghanistan.

As a separate province, the NWFP lasted until 1955 when it was merged into the new province of West Pakistan, under the One Unit policy announced by Prime Minister Chaudhry Mohammed Ali. It was recreated after the dissolution of the One Unit system and lasted under its old nomenclature until April 2010, when it was renamed as the ‘Khyber Pakhtunkhwa’ province.

2.17. Orissa

The Orissa Entertainments Tax Act 1946 replaced the Madras Local Authorities Entertainments Tax Act 1926. The tax rates applicable were as follows:

Admission Fee	Entertainments Tax
<i>Over 2 As. and less than 4 As</i>	<i>6 pies</i>
<i>4 As. or more, but less than 8 As.</i>	<i>1 Anna</i>
<i>8 As. or more, but less than Re.1</i>	<i>2 Annas</i>
<i>Re.1 or more, but less than Rs.2</i>	<i>4 Annas</i>
<i>Rs.2 or more, but less than Rs.3</i>	<i>8 Annas</i>
<i>Over Rs.3</i>	<i>1 Rupee</i>

Section 6 of the Act decreed that the tax should be paid:

“with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not previously used) issued by the Provincial Government, and indicating the proper tax for such ticket”

However there were no adhesive stamps available in Orissa until circa 1964, so the tax must have been collected without use of such stamps until this date.

The 1946 Act was superseded by the Orissa Entertainment Tax Act, 2005, by which time the Orissa stamps had probably been discontinued. In late 2011 the State name was officially changed to Odisha.

2.18. Pudukkottai

Entertainment tax in Pudukkottai was described by the Tamil Nadu Entertainments Tax Act, (Act 10 of 1939). The tax rates were

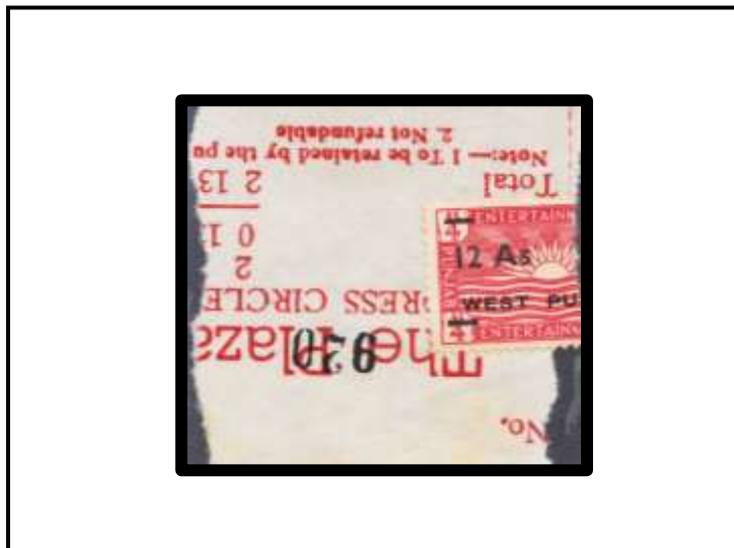
<i>Admission fee not greater than 5 Annas</i>	<i>25%</i>
<i>Admission fee over 5 Annas up to one Rupee & 8 Annas</i>	<i>33%</i>
<i>Admission fee greater than one Rupee</i>	<i>40%</i>

It is probable that the Pudukkottai stamps were rendered invalid early in the 1940s at the same time as the Madras Local Authorities stamps were overprinted to delete the words "LOCAL AUTHORITIES".

2.19. Punjab

The first set of entertainment tax stamps of Punjab were probably introduced in the late 1930s or early 1940s. The tax was introduced via the Punjab Entertainment Duty Act 1936, but we have been unable to locate any information referring to the date of issue of the stamps.

When India was partitioned after independence in 1947, the State of Punjab was divided into West Punjab (in Pakistan) and East Punjab (in India). The Punjab stamps probably continued to be used in East Punjab, and were overprinted "WEST PUNJAB" for use in Pakistan, as illustrated on the ticket shown below.



In 1955 West Punjab ceased to exist as a separate State of Pakistan and was incorporated into the State of Pakistan under the One Unit policy.

The first legislation was the Punjab Entertainment Duty Act of 1936. This was superseded by the Acts of 1954 and 1955.

Entertainment tax in Punjab was described in the Punjab Entertainments Tax (Cinematograph Shows) Act, 1954 (Act 8 of 1954) and the Punjab Entertainment Duty Act, 1955 (Act 16 of 1955). Neither of these Acts describes the tax due on ticket prices; they provide tables of total entertainment tax due by the cinema based on the area where the cinema is situated, the age of the establishment, and the standard of the air-conditioning. No tax was payable unless the admission was over 4 Annas.

The tax was 60% of the admission fee from 12 December 1970. On 1 July 2001 tax on public cinema performances was reduced to 50%; other entertainments were taxed at 25%.

A portion of Punjab was reclassified as Haryana in 1966, and both Punjab and Haryana used separate stamp issues to pay entertainment taxes on admission tickets.

2.20. Rajasthan

The State of Rajasthan was established in 1949. It appears that entertainment tax was introduced in Rajasthan shortly before the decimalisation of the currency (Rajasthan Entertainments and Advertisement Tax (Amendment) Rules 1957).

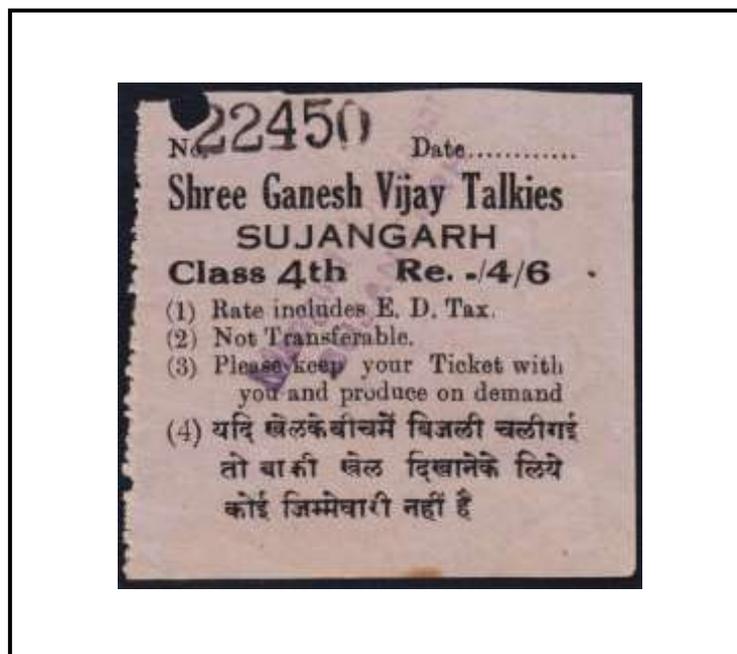
The earliest entertainment tax stamps from Rajasthan (see page 57) were overprints on Delhi entertainment tax stamps, at least one of which was subsequently surcharged in decimal currency. This suggests that their period of use was short, if they were used at all.

The 1957 Act announced (section 3A) that unused R.P.G.T. stamps could be used for the collection of entertainment tax

“by affixing those stamps on tickets after super imposing on them the words “entertainment tax”, through a rubber seal.”

R.P.G.T. probably indicates “Rajasthan Passengers & Goods Tax”. The Rajasthan Passenger Tax set illustrated on page 59 was issued circa 1964, rather late for the 1957 legislation. The mystery will be resolved if we receive reports of the discovery of stamps overprinted “ENTERTAINMENT TAX”. The Passengers Tax stamps are recorded with overprint “RRT” – Refugee Relief Tax.

The Sujangarh (Rajasthan) stampless ticket illustrated below is designated in annas and pies and includes “E.D.Tax” – entertainment duty – proving that the tax had been introduced prior to decimalisation.



We have not seen stamped tickets from the State to date, but it is probable that many must exist. The stamps were issued in a range of sizes, watermarks and currencies so there must have been a significant demand.

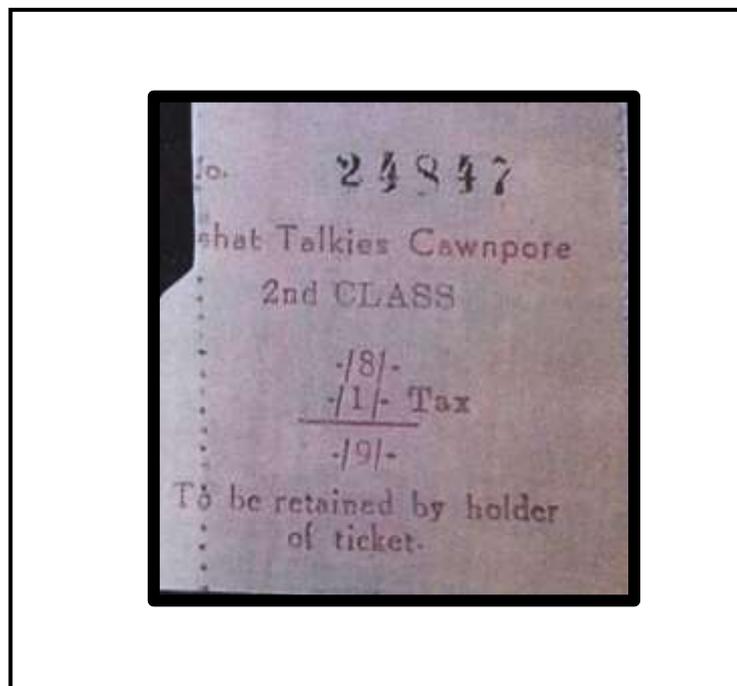
In March 2011, Rajasthan become the first state to exempt theatres from entertainment tax. In March 2009, the Rajasthan government started levying an entertainment tax of 23.08 per cent on gross and 30 per cent on net sales. Earlier in 2008, the government had reduced the entertainment tax from 40 per cent on net to 30 per cent on net sales.

2.21. United Provinces

The United Provinces Entertainment and Betting Tax Act, 1937 was the first legislation to apply in the State. The George V entertainment tax stamps were issued about the same time for payment of the tax. The rates described in the Act were as follows:

<i>Admission</i>	<i>Tax</i>
<i>Over 2 Annas, but not over 3 Annas</i>	<i>3 pice</i>
<i>Over 3 Annas, but not over 4 Annas</i>	<i>1 Anna</i>
<i>Over 4 Annas, but not over 8 Annas</i>	<i>2 Annas</i>
<i>Over 8 Annas, but not over 1 Rupee</i>	<i>4 Annas</i>
<i>Over 1 Rupee, but not over 3 Rupees</i>	<i>8 Annas</i>
<i>Over 3 Rupees, but not over 4 Rupees</i>	<i>1 Rupee</i>
<i>Over 4 Rupees, but not over 5 Rupees</i>	<i>1 Rupee, 4 Annas</i>
<i>Over 5 Rupees, but not over 6 Rupees, 8 Annas</i>	<i>1 Rupee, 10 Annas</i>
<i>Over 6 Rupees, 8 Annas, but not over 10 Rupees</i>	<i>2 Rupees, 8 Annas</i>
<i>For each additional 5 Rupees or part thereof</i>	<i>1 Rupee, 4 Annas</i>

A ticket of 1938 is illustrated on page 71. It shows 4 Annas tax paid on a 2 Rupees ticket (1 Rupee, 12 Annas admission + 4 Annas tax) and would appear to have been undercharged by 50% according to the table above. The unstamped and undated cinema ticket from Cawnpore in United Provinces shown below is taxed at 1 Anna on an 8 Annas admission fee. This is also undercharged by 50%.



The George V issue was replaced by the Arms issue, probably in the late 1930s or early 1940s. Both Barefoot and Blatt & Mollah list a one anna stamp in this set, but the listing is tentative and there is no confirmation of colour. The one anna overprinted issue shown on page 65 must have been issued about the same time, but we have no

evidence to suggest whether it was issued before, after or simultaneously with the Arms set. We have not seen any usages on ticket.

Following independence in 1947, the Princely states of Rampur, Banares and Tehri-Garwal were merged into the United Provinces. On 25 January 1950, this unit was renamed as Uttar Pradesh, thus retaining the acronym "UP".

Tax rates in Uttar Pradesh in 1955 were

Admission

4 As. to 8 As.

8 As. to Re. 1

Re. 1 to Rs. 2

Tax

2½ As.

5 As.

10 As.

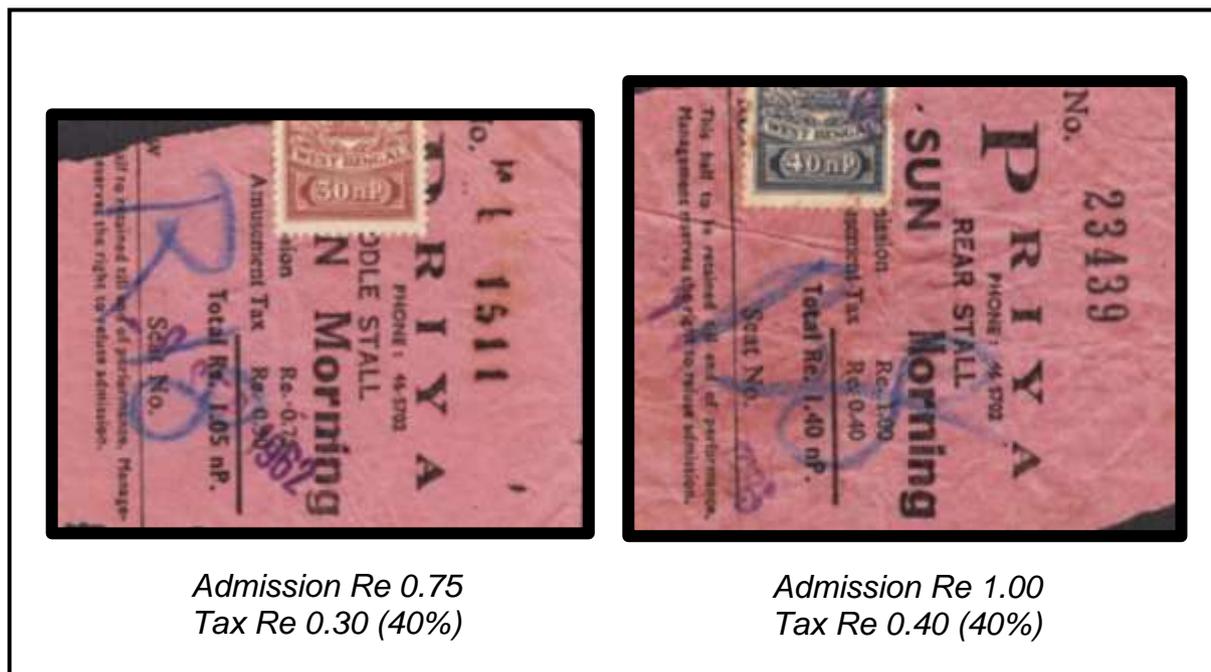
No entertainment tax stamps are recorded from Uttar Pradesh.

The U.P. Entertainments and Betting Tax Act, 1979 described the taxation. It is recorded that the tax was increased from 30% to 40% in 2016.

2.22. West Bengal

The State of Bengal was divided into East Bengal (which became East Pakistan and then Bangladesh) and West Bengal, a State of India. The tickets illustrated on page 85 show that stamps inscribed “BENGAL” were still in use in 1950. The “WEST BENGAL” issue must have followed shortly thereafter. Most of the tickets seen by us did not bear stamps. The rates are described earlier (see “Bengal”) and show that the tax rate increased from 25% to 50% in 1949-1950.

The rate had decreased to 40% by 1962 and remained at 40% until at least 1966.



The tax rates became more complex from the 1970s. A 10p surcharge was levied from 1971-1973 to contribute to the Refugee Relief Fund; an example is illustrated on page 77. The tax rate on most tickets used between 1975 and 2010 was 60%, but many tickets bore a 10p surcharge, often indicated by application of a 10p West Bengal general revenue stamp.



Admission Re 1.00
Tax Re 0.60 (60%)



Admission Re 1.00
Tax Re 0.60 (60%)



Admission Re 1.20
Tax Re 0.75
Surcharge Re 0.10

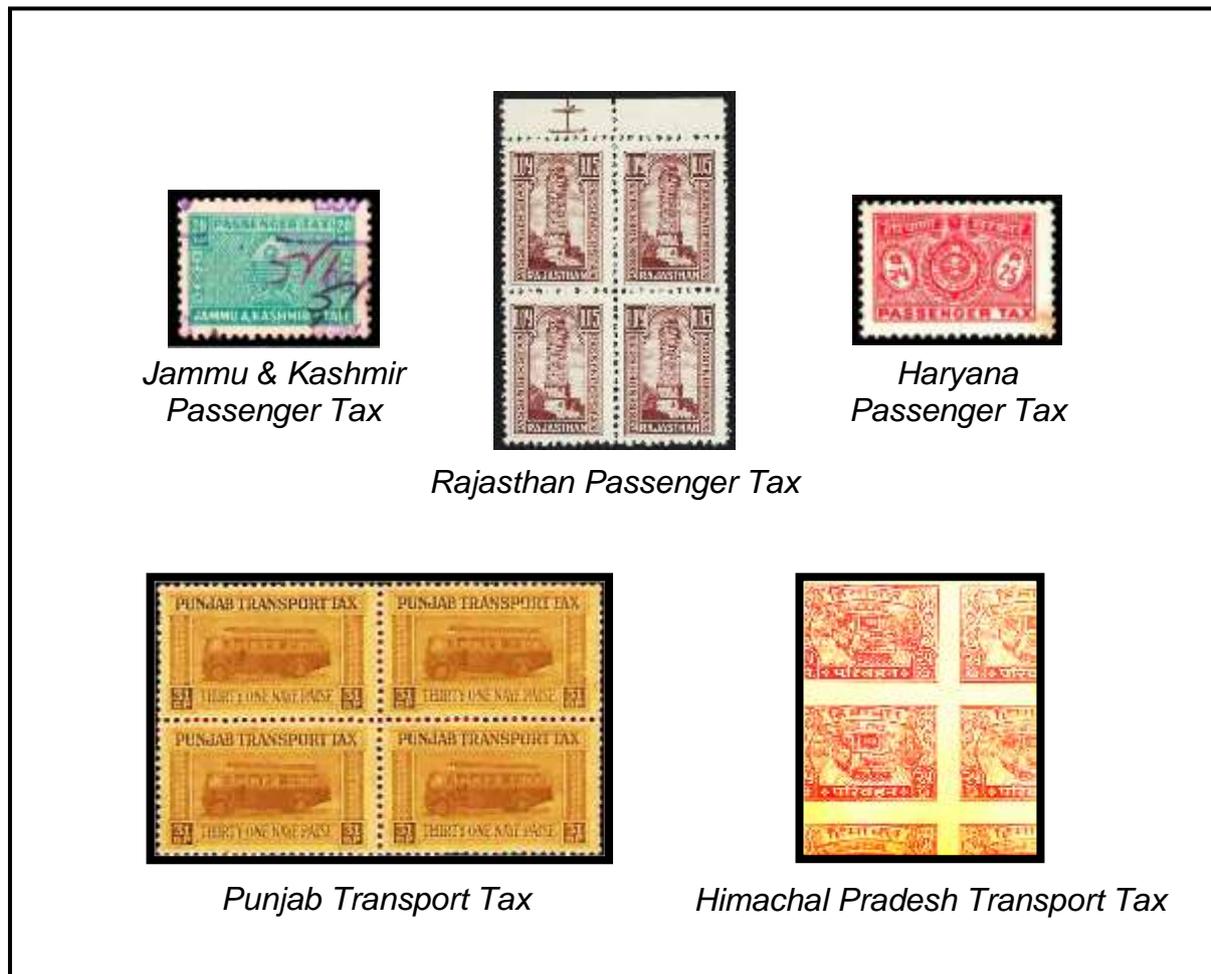


Admission Re 1.20
Tax Re 0.75
Surcharge Re 0.10

Some establishments applied a second surcharge. This was sometimes described as a second surcharge, sometimes as a maintenance charge, and sometimes simply as duty.

Most tickets used after 2010 were taxed at 30%, but a number of tickets were charged up to 125% tax. These cinemas were presumably luxury theatres in affluent areas. The tax rate on Bengali films was only 2%.

The Passengers and Goods Taxation Acts



All States in India have introduced taxation on the carrying of passengers and goods on registered public transport. The tax revenues of 24 States are tabled in a 2009 report, but it appears that only five States issued stamps for the collection of the tax, all of which are located in the north-west region of India. There were numerous similarities between the entertainment tax rules and the passenger tax rules, and also between the stamps issued by the five States for entertainment tax and passenger tax, so it seemed logical that they should be included in this study.

Punjab repealed the Passenger and Goods tax in that State in 1993.

The Punjab Passengers and Goods Taxation Act, 1952 served as the basis for the legislation in other States. It was followed by the Himachal Pradesh Passengers and Goods Taxation Act, 1955, the Jammu and Kashmir Passengers Taxation Act, 1963, and the Rajasthan Passenger and Goods Tax Act, 1959. The Punjab Act of 1952 was extended to Haryana by the Haryana Adaptation of Laws (State and Concurrent Subjects) Order of 1968. It is notable that both Punjab and Haryana share the same State capital city, Chandigarh. Haryana was formerly a part of Punjab.

Each of the Acts used the following definitions:

“Goods” include live-stock, and anything carried by a motor vehicle except living persons, but does not include the personal luggage of passengers travelling in the vehicles when such luggage is not charged for, and the equipment ordinarily used with the vehicle.

“Motor Vehicle” means a public service vehicle and includes public carrier, private carrier or a trailer when attached to any such vehicle, educational institution bus and omnibus used by an employer other than Government for carriage of his employees

“Passenger” means any person travelling in a motor vehicle but shall not include the driver, or the conductor or any employee of the owner of the vehicle travelling in the bona fide discharge of his duties in connection with the vehicle.

There shall be levied, charged and paid to the State Government a tax on all fares in respect of all passengers carried by motor vehicles, at such rate not exceeding X%. The percentage differed in each region. For example, the maximum tax in Punjab was 60% on the plains, but 16.7% in hilly or submontane areas. In Jammu & Kashmir the maximum rate was 30%. In addition to varying tax rates, the fare per mile was decreed by the State for both passengers and goods and depended on the class of vehicle. These rates were adjusted as required. Obviously the fare also varied depending on how far the passenger intended to travel.

No passenger was allowed by the owner to travel in a motor vehicle unless he had been issued a ticket in the prescribed form for the journey, denoting that the tax has been paid. Three options existed for the owner of the transport company to pay the tax.

1. **Lump sum.** The State Government may accept a lump sum in lieu of the tax chargeable on passengers and goods. The lump sum would be determined by Government and was based on the seating capacity of the vehicle. The owner selecting this option was not liable to keep accounts and submit returns. This was obviously the most convenient option, but was not the cheapest if the vehicles were under-utilised.
2. **Stamps.** “By stamping the ticket or receipt with an impressed, embossed, engraved or **adhesive stamp** (not already used) issued by the State Government for the purposes of the Act and denoting that the tax due had been paid”
3. **Instalments.** Where stamps as described above are not available or the commissioner so directs, the amount of tax payable shall be deposited by the owner in cash into the Government Treasury at such intervals and in such manner as laid down in the rules.

Haryana bus ticket with Passenger Tax stamps



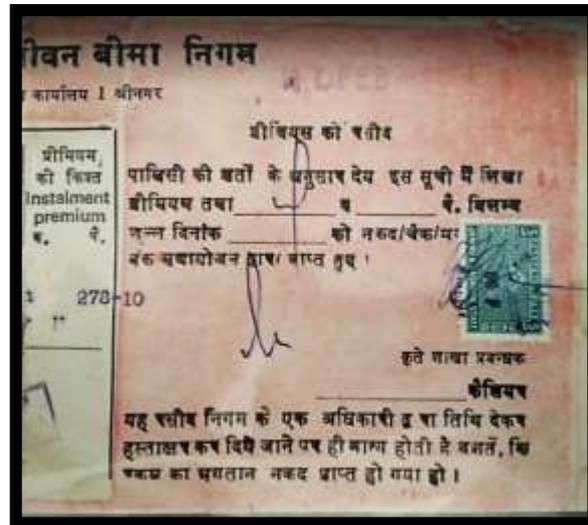
The guidelines for printing books of tickets and using the revenue stamps were very specific:

Defacement and destruction of stamps.- The tickets prescribed under rule 7 shall be printed in duplicate and bound in books of 100 tickets each. Each ticket should be in duplicate and bear a serial number and the numbers of the tickets in the various books shall be consecutive and in an ascending order. The last serial number shall go up to 1,00,000 whereafter a fresh series of books should be got printed under advice to the Assessing Authority concerned. The serial number shall be printed and the ticket shall have a perforation between the foil and the counterfoil.

The stamp shall be affixed across the line of perforation in one direction only, so that the denomination of each one of them is easily readable i.e., they do not overlap each other. It shall further be ensured that the stamp is not affixed in an inverted position. The stamp shall be defaced by tearing the ticket into two portions across the perforation in such a manner that each portion shall show the value of the stamp. The foil portion of the ticket shall be given to the passenger who shall retain it till the termination of the journey. The counterfoil portion shall be retained by the owner till ordered to be destroyed by the Assessing Authority].

It is not surprising that (a) a number of bus owners opted to pay by the lump sum method, as applying stamps to each ticket was a major inconvenience, and (b) collectors did not retain many of the used tickets, because the stamp had already been torn in half.

*Jammu & Kashmir Passenger Tax stamp
overprinted for revenue duty on life insurance receipt*



It was reported earlier that the Rajasthan State Government authorised the use of Passenger & Goods taxation stamps for payment of entertainment tax. The proprietor was required to prepare a rubber overprint to indicate that they were being used for entertainment tax. This indicates that the Passenger & Goods tax stamps were surplus to requirements. A large proportion of the Jammu & Kashmir Passenger Tax stamps (and also Entertainment Tax stamps) were overprinted for use as general revenue stamps, as illustrated on the document shown above. The stamp illustrated on page 43 seems to have been similarly treated. This also suggests that they were not required for their original purpose. It has also been reported that the Rajasthan stamps are known overprinted "RRT" (Refugee Relief Tax), but we have not seen these yet.