



Clockwise: English over Hindi; Four lines (Hindi over English); Four lines (scarce use of map stamp); handstamp Nasik print type; handstamp within box.

Clockwise: 'Single line' (SEE BELOW); English 'Horse-shoe'; Bangalore type; within circle; all-India Nasik Overprint; Refugee Relief overprint in manuscript.

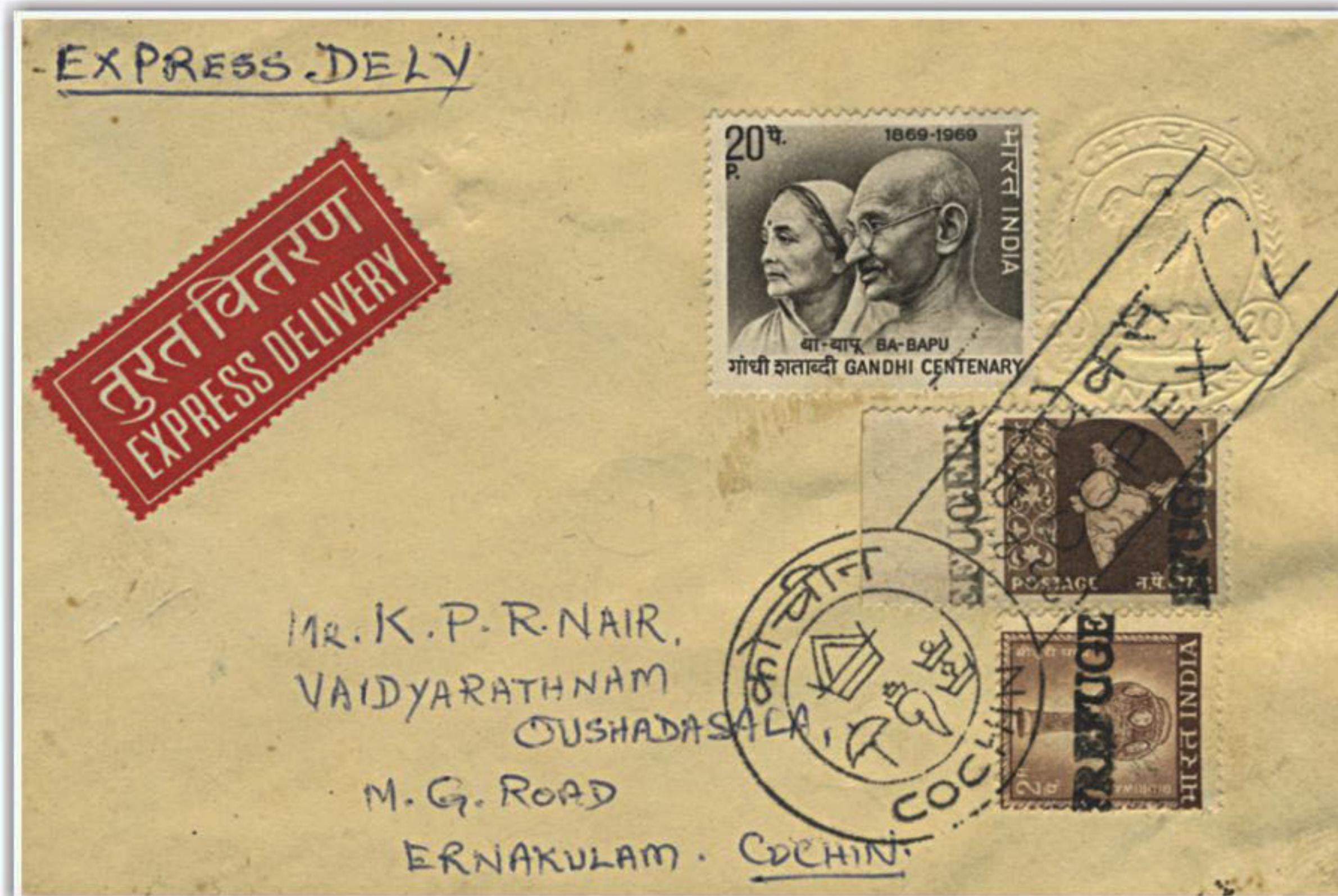
Refugee Relief: The postal tax that helped millions

CONTINUED FROM PAGE 11

General U Thant on April 23, 1971, and requested international aid. Subsequently, between April 26-27, Sadruddin Aga Khan of the UNHCR met with Secretary General U Thant at Berne, Switzerland to discuss the situation. In order to seek a peaceful, humanitarian solution to the problem, the UNHCR was entrusted with the role of general coordinator. In May 1971, a team visited several camps located in the Indian states of West Bengal, Tripura and Assam—the regions that had experienced the highest insurgency of refugees. It held talks with authorities, other United Nations agencies and non-government organisations in order to prepare a work plan, ensuring that the different agencies provide a coordinated effort towards a common goal. The end result, however, failed to yield any significant result. The Indian federal government now had no alternative but to bear the bulk of the expenses. The task of hosting the refugees fell almost entirely upon local and national governmental agencies with some support from India's civil society.

The events of 1971-72 were of far-reaching significance for the Indian economy and had a profound effect on the budgetary developments both in 1971-72 and 1972-73. The combined revised estimates of the budgetary transactions of the central and state governments for 1971-72 reveal that the gap between total outlay and current revenues turned out to be of the order of Rs. 2839 crores as compared to the original budget expectation of Rs. 2192 crores. By October 1971, faced with a burden of managing over a million people in various refugee camps, the Indian government made significant alterations to its taxation policy, and revised and introduced new taxes to recoup at least a part of the cost incurred, and facilitate further help to the refugees.

Under the Tax on Postal Articles Ordinance 1971, the Government of India imposed the RRT throughout the country that came into force on November 15, 1971. Although use of the RRT was intended to be



Straight-line 'Refugee Relief' overprint on Map and Pottery stamp making up the five paisa RRT. Cancelled at Cochin.

on a national scale, there were several situations in which there was an exemption from collection of the tax. The most significant exemptions were for transmission of postcards and literature for the blind, letters from members in active military service, and initially for letters from the State of Jammu and Kashmir (this provision was later modified on July 1, 1972 and the tax made mandatory throughout India).

While drafting of the tax scheme, a clause was added: payment of RRT had to be indicated through the use of an additional, 'altered' five paisa tax stamp, in addition to the usual postal charge for the service. A simple use of a stamp with 5 paisa in additional value of the correct postal fee was not sufficient. Thus effectively, beginning November 15, 1971 for the RRT to produce significant results India needed a steady supply of special stamps, and that too, in millions!

India had operated one of the largest postal networks since the middle ages, and by 1971 it had over 3000 head post offices serving the people and their needs for communication.

To ensure taxation with utmost urgency, the post office took steps that looked into the matter of proper functioning of the new scheme. First, to meet the sudden demand of stamps that this tax would create, the five paisa 'Family Planning' stamp then in circulation was overprinted with the words "Refugee Relief" in English and Hindi at the Security Printing Press in Nasik. Secondly, a separate stamp with a unique design especially meant for collecting tax was planned, but as such measures needed time, provisional measures were taken to get stamps printed in various regions in the country. Stanley Gibbons, the popular stamp catalogue, lists some of these provisional issues emanating from Alwar (in Rajasthan); Bangalore; New Delhi; Goa, Daman, and Diu Union Territory and Jabalpur (Madhya Pradesh). Several unlisted types have now been discovered, which remain to be included in standard reference books.

On December 1, 1971 the new 5 paisa stamp, showing an image of a refugee family fleeing persecution was released.

The task of distributing the all-India Nasik overprints or the new RRT stamps to the entire network of post offices was neither a feasible option, nor was it even attempted. And, necessity gave rise to novelty! The postal authorities in a general order allowed all postmasters to prepare, through their own initiatives, handstamps with the words "Refugee Relief" that could be applied on the 'Family Planning' stamp. At some offices, due to short supply of the 'Family Planning' issue, other stamps were overprinted (sometimes combined to make up the 5 paisa). A similar set of issues was made for 'Service' stamps, adhesives that are exclusively used by government office.

A closer examination of the handstamps reveals that there was little attempt to imitate the Nasik prints. Hindi was not used in handstamps in West Bengal and the South, where it is not the commonly spoken. It is a mammoth task to attempt to make even a cursory representation of the various forms of handstamps that were in use. Focusing on the English text alone, one sees variations in cases, fonts, etc. Sorting the multiple variations of Hindi poses a stiffer challenge due to the language barrier. In all reality, variations are plentiful; misspellings observed and sometimes fancy alterations in the form of frames and circles found. Till the last day of taxation, all forms of RRT stamps were accepted and they ran simultaneously. In moments of utter urgency, even the pen came in handy – the postal clerk would just write "RRT" to show the prepayment of tax!

It was a reasonable step to exclude postcards within the framework of the tax to keep some channels open for tax-free correspondence. All other stationery were uprated simply by addition of any RRT tax stamp, but for easier handling of mail, four new distinct stationery types, each showing an additional 5 paisa design, representing the tax were issued. As RRT was obligatory even on mail addressed to foreign destinations, the 85 paisa orange, foreign aerogramme was also uprated with a deep blue RRT die resembling the definitive stamp showing the refugee family.

CONTINUED ON PAGE 13