



### MASTER CLASS (PUN INTENDED)

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I have been a student and collector of Indian underpaid mail for a while now and recently acquired this much travelled and taxed cover. The journey and postal treatment of this cover (Figures 1a & 1b) is fascinating. Rest assured you will require the skills of a postal detective as we unravel the story.

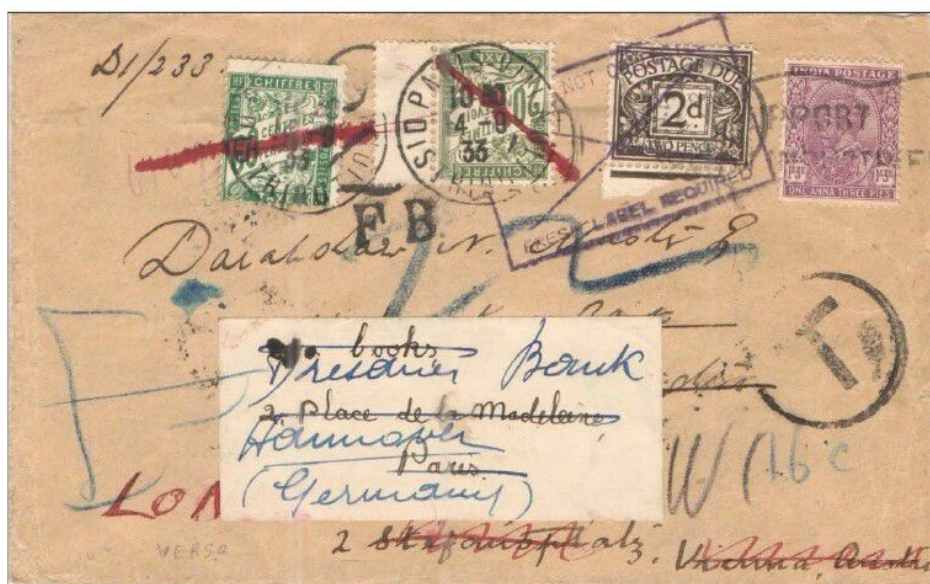


Figure 1a.



Figure 1b.

## The Cover

This originated from The Central Bank of India, Bombay (Figure 2a), which is known because of the faint oval embossed Central Bank of India emblem visible on reverse. It is addressed to Darabshaw N. Master. The rest of the address is obscured by the white label on the front. It is franked 1a 3p which was the domestic letter rate per 2½ tolas (29.16 gms) at the time. A comet slogan cancellation is applied, and the date is obscured by the British and French postage due labels and hence the cancellation date is unreadable.

## Bombay Delivery and Twice Redirected

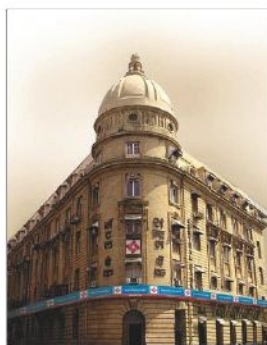


Figure 2a.  
*Central Bank of India, Bombay*



Figure 2b.  
*Hong Kong Bank, Bombay*



Figure 2c.  
*Thomas Cook & Sons, Bombay*

One can read the destination address as Hong Kong Bank, Bombay (Figure 2b) by placing a bright light under the cover. There are two delivery office postmarks on the reverse – **BOMBAY G.P.O. / DELY. / 17 AUG 33** and **BOMBAY G.P.O. / DELY. / 17 AUG 33 / WINDOW**, both **8 AM**. (Figure 3) which indicate that the letter was first delivered to Hong Kong Bank in the morning of 17<sup>th</sup> August within the precincts of the Bombay G.P.O. It was then redirected to c/o Thos Cook & Sons, Bombay (Figure 2c), apparently the same day and the reverse also bears a **CHURCHGATE STREET / BOMBAY / 17 AUG 33 / 4.30 PM** c.d.s. There was no charge payable on this redirection as it was within Clause 101-103 of the P&T Guide, India.



Figure 3.

Thomas Cook Bombay then redirected it to *c/o Thos. Cook & Sons, Vienna, Austria*. later the same day. Line 2 & 3 of this redirection is visible at the bottom of the front of the cover below the white label – 2. *Stefansplatz* and 3. *Vienna, Austria*.

The distance between the Churchgate Street P.O. and the Bombay G.P.O. is about 1 mile (1.6 km). The distance between Central Bank to Hong Kong Bank is ¼ mile and between Hong Kong Bank and Thos. Cook & Sons is ½ mile (Fig. 4a & 4b).





## Austria

Clause 201 of the P&T Guide, India, says 'Correspondence re-directed in India for transmission by Foreign Post will be forwarded without any charge for re-direction on part of the Indian Post Office. In Union countries re-directed correspondence is treated on delivery in accordance with Clause 203 ....'

Clause 203 (b) (i) goes on to say 'if originally fully pre-paid to its first address. It will be with the difference (if any) between the postage already paid and the postage which would have been required for prepayment from the place of origin to the final destination'.

The ordinary letter rate to non-Empire countries was 3a 6p for first ½ oz. The cover was already franked 1a 3p domestic letter rate, so it was underpaid by 2a 3p. The black circled T mark was applied and a blue 16c marking was added at Bombay, using the formula  $(2\frac{1}{4} \times 25 \text{ centimes}) / 3\frac{1}{2} = 16.07 \text{ centimes}$  rounded off to 16 centimes. Note: The deficiency was not doubled because the letter was redirected after being correctly franked in the first place.



Figure 5.

Upon arrival at Vienna the cover was taxed 22 Groschen (Figure 5). See the bold 22 on front of the cover in blue crayon. OSTERREICH (Austria) 20+2 = 22g postage due labels were affixed on the verso.

The Austrian letter rate was 50 Groschen so:

- If using the centimes conversion, The Austrian/U.P.U. rates were 50 and 25 so  $50/25 \times 16.07 = 32.14$ .
- If using the proportionate calculation, then  $2\frac{1}{4}/3\frac{1}{2} \times 50 = 32.14$ .

I think the Austrian P.O. made an error in affixing labels for 22g only, but I don't know how. The recipient refused to pay the dues and redirected the cover to an address in London – see a red LON of London in the same red ink as used to cancel the Vienna address.

Postal authorities in Austria stamped the postage due labels with a black handstamp **UNGULTIG** (Invalid) rendering them void. This is also when they applied the **1 WIEN 1 / 61 / -4.IX.33.11** date-stamp on these labels.

## Great Britain

Upon arrival in London the cover received a black **2d F.B.** charge mark on the front and accordingly, the delivery office affixed a 2d postage due label (Figure 6) on the front of the cover. The U.P.U. letter rate from Great Britain was 2½d. The dues were calculated as  $2\frac{1}{4}/3\frac{1}{2} \times 2\frac{1}{2} = 1.607$ , rounded up to 2d.

However, Mr. Master had already moved on and the cover was again refused, and forwarded C/o Cooks, 2, Place de la Madeleine, Paris by affixing the white label on the front of the cover. The post office at London also annulled the 2d postage due label with a small round cachet dated 8 SP 33 in black and a boxed rectangular cachet in violet .... **NOT COLLECTED / FRESH LABEL REQUIRED.** (these are all partially obscured by the 20 Centimes French P.D. label we will come to later.)





Figure 6.

## France

Upon arrival at Paris, the cover was stamped **PARIS VIII / DISTRIBUTION / 14 IX 1933 / 7\*** (7 a.m. on 14<sup>th</sup> September 1933) (Figure 7) on the reverse. French postage due labels of 60 and 20 centimes were also affixed on the front and cancelled **PARIS DISTRIBUTION VIII / 10 30 / 14-9 33** (10.30 a.m. on 14<sup>th</sup> September 1933) (Figure 8).



Figure 7.



Figure 8.

The letter rate was 1f50 so the calculation was:

$2\frac{1}{4}/3\frac{1}{2} \times 150 = 96.4$ , rounded up to 1f00. So why did they tax only 80c? The Indian letter rate was increased to  $3\frac{1}{2}$  a in December 1931. They possibly used the previous (1921) rate of 3a. If so, the shortfall would have been  $(3-1\frac{1}{4}) = 1\frac{3}{4}$  anna. The calculation would then have been  $(1\frac{3}{4}/3) \times 150 = 87.5$ c. Maybe, maybe not – this is just guesswork.

The recipient was, however, again ahead of the mail, and so the dues were not paid and annulled by hand in red ink, and a forwarding address added on the white label in blue ink – Dresdner Bank, Hanover, Germany.

## Germany

A large **T** was marked on the front and some values are written on the reverse – ‘23,0’ (struck off) and ‘17,60’ are added in blue crayon. The German letter rate was 25 pfennig, so the calculation should have been  $2\frac{1}{4}/3\frac{1}{2} \times 25 = 16.07$ . This does not tally with the figures written on the back of the envelope although the figures do have a ‘Germanic’ style. Germany never used postage due stamps but taxed covers were usually struck with a cachet **Nachgebuhr** (additional fee) in red ink. There isn’t such a handstamp on this cover so maybe it wasn’t taxed in Germany. Hence, it is difficult to have a clear view on what these numbers are meant to indicate.

## Conclusion

I have been collecting unpaid and underpaid mail for several years now, and this is the first example I have seen of a letter which has to travel to six destinations for before delivery (twice in Bombay and once each to Vienna, London, Paris and Dresden) with postage dues being applied in four different countries. I would consider this as one of the gems in my underpaid mail collection. This is all the more fascinating because the original journey was intended to be just  $\frac{1}{4}$  mile but the cover seems to have travelled over 7,000 miles (11,000 km).

I have made some assumptions in this story, and no doubt persons with more knowledge and expertise on the subject will help fill in any gaps. Please do write to me at [pk@khaitan.in](mailto:pk@khaitan.in) with any feedback. Many thanks to Bob Medland for his guidance in putting this story together.

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