Pension (1898) Department.

ORDINARY MS.

G.O., No. 245

DATED 29-3-98.

[Despatch Abstract.]

Granting a [illegible] pension of Rs. 25 per mensem to [illegible] late [illegible]

A.]
1
0—7-8-96.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

C. No. 184 & 219

PENSION DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following papers:—

From the B^d of Rev, Sep: Revenue dated 4th Febry 1898, No. 372

Certificate and report from the Accountant-General, dated 8th March 1898, No. A.D.J. 518

From the Board of Rev, Sep: Rev, d/ 15-3-98. No 999.

ORDER THEREON, 29th March 1898 No 245

Under articles 485 & 518(b) (2nd) of the Civil Service Regulations (2nd Edition), His Excellency the Governor in Council is pleased to grant to Subramania Chinnaswamy Aiyar, late Supt of Sea Customs, Negapatam, an invalid pension

Character -- Bad.

In November 1882 the applicant while sub-magistrate of Tranquebar was suspended for three months for gross incompetence and carelessness in conducting the inquest in a very important case of murder, and was then reduced to the post of Taluk sheristadar.- G.O.No.1138 Judicial, d/ 25th April 1883.

Please see the Proceedings of the Collector of Tanjore d/ 22-12-97, No. 6224- flagged A. The applicant was concerned in the recent Negapatam Sea Customs frauds and in regard to him the Collector says as follows:-

"As Mr. Cotton well remarks, there was a 'prevailing tide of corruption throughout the whole of the office' and 'the Supt. himself was 'both inexcusably lazy and grossly incompetent.' Whether he was

P.T.O.

To the Accountant-General, with Register.
" " Board of Revenue, Sep: Rev

T^s Andrew

A Rupees twenty five per mensem of Rupees (25-0-0) payable at Tanjore from 3rd July 1897

in consideration of his qualifying Supt service of 25 years, months and 15 days.

2. The full pension admissible under the rules has not been granted on the ground that character & conduct have not been certificated satisfactory.

G.O.
28/3/98

C. 24/3/98
R. 26/3/98

was worse than that, it is difficult to say with absolute certainty. When I saw him some months ago, he appeared to be broken down mentally, and he was retired on medical certificate as mentally unfit, but for how long he has been in this mental state I cannot say; probably it has gradually become worse and worse and has been aggravated by domestic and official troubles. These extensive frauds had been ~~however~~ going on for a long time, and it is difficult to believe that he could have been ignorant of them from the beginning unless on the supposition that his mind was all along not far removed from imbecility & for this supposition, there are no grounds. I can well understand, however, that towards the end of his service, matters went so far as to be beyond his power to mend. He accuses his office, chiefly his head clerk, of wholesale connivance to defraud Government, and he tries to plead this by accusing himself of ~~ignorance~~ ~~neglect~~, ~~either~~ incompetence and ~~neglect~~ of the grossest kind. His conduct has not been good. He was

f.o. 1138/20.4.85 part

was deprived of his 2nd class magisterial powers and reduced in 1885. If he had been dismissed in connection with the present frauds, it would have been no more than he would have deserved; he has, however, been allowed to resign on medical certificate, but I detained his pension application pending result of these enquiries. The Head Assistant Collector Mr. Cotton recommends that the full pension for which he is eligible (Rs. 39-8-0) ~~being~~ be reduced by one-third or one-fourth. I think, however, that his is much too lenient a view, and I propose that it be reduced to Rs. 10. I doubt if I should recommend any pension at all, considering the necessity for making a severe example in the case of misconduct in an office in which such frauds are possible, and I recommend even this reduced pension of Rs.10 solely as an act of mercy in consideration of his age and mental condition."

B-

The Board in submitting the case remarks as follows:-

"The papers show clearly that the applicant was both incompetent and slothful in office and that these qualities brought about fraud and misconduct in the customs administration of Negapatam. There is no proof that he participated in the fraudulent conduct of his establishment, but the carelessness and neglect exhibited were direct incentives to it and render him in a measure responsible for it. Probably on his ~~conduct~~ record he ought not to have been put in charge of so important an office or should have received assistance from

Should he ever specially put in on ale of his reputation for honesty &c.

from expert inspecting officers. Considering all the circumstances of the case the Board proposes to reduce the pension to Rs.15 per mensem.

The applicant has also submitted a petition praying for a lenient view of his case and for the award of the full pension admissible.

The Collector in submitting it requests reference to his remarks in his letter flagged A and says that no further remarks seem called for.

Maxm pension admissible is Rs 2g-0-1 per

2/10 Secy

These frauds were first investigated by myself. They consisted in goods being passed thro' the Customs House at much below their real value. This was possible owing to the fact that goods of the same kind were of different qualities. Much the inferior qualities were frequently passed thro' as the superior qualities ~~Now it was impossible to detect the frauds except by actual inspection.~~ The establishment was ridiculously inadequate, a Supt & 2 clerks. They were supposed to examine all articles passed through the Godowns House on addition the baggage of some 400 passengers landing from weekly steamers from the Straits. Further they dared not delay anything for fear of ~~[illegible]~~ displeasure of the

The fraud was of a kind that could not be detected unless by actual inspection of the very act.

Chief Shipping firms who paid them overtime fees. This held the Excise firms hand over the Customs Officers (& the Post Offices) was the secret of all the trouble at Rangoon. If the Supt proved inconvenient & troublesome the firms discovered that they were not required to work overtime. If they were complaisant, they were always called upon to work out of office hours which of course they were only too pleased to do. The result was that the Supt though he used to swear to me that he personally examined a percentage of each consignment, in practice used to pass the goods on the representations of the Agents Factories & trade manifests as called for by the Customs clerks. This was the way they used to make money by getting goods passed

at a low valuation and duty,
the difference between the
proper duty due and that
paid being divided
between himself and
the owner. The Customs
clerk got something
too. I believe a general
percentage. ~~The Inspecting Landwaiter~~
This was well known in
some time but it was
not possible to detect a
case. Even if an inspecting
man suddenly made, there
were lots of goods lying
confusedly in the warehouse
& merchants' goods correctly answering the description
& no "application" were
invariably forthcoming.
The merchant & the broker
were usually on the quarrelsome
terms of the
& the merchant produced
their books & swore they
had the full duty to
the broker who had cheated
them & got them the
whole matter was easy to prove.
The Inspecting Landwaiter knew

If it will be remembered that
it was only these merchants' books that in how
to prove that there was
fraud.

the reputation of being
honest though weak. He
could not possibly have
seen all the goods
passed through the
Customs house. Still
had he been a more
active & intelligent man
he would certainly have
detected the fraud
as he was always
on the spot. He seemed
to explain that the
warehouse where the
goods are stored is
about 100 yards from
the Custom house & was
weighing 8 Bags. Such as were
to be brought for weigh-
ment & valuation from
the godown to the C. House
but other bags were removed
under cloth after the
application when passed
by the Supt.

The whole affair
& a commercial scheme was
had been of more than
once urged the conclusion

of a large shed with a weighing machine & office for the Supt alone and so that goods would be weighed examined & passed me under his Sup. the cost the construction of a shed for goods has been sometimes but not half kept enough.

The Supts service cannot obviously be considered as temporary but it is submitted that a 75% reduction is more than Govt has ever ordered even in much worse cases.

Submitted that a reduction of Rs 20 or 30 wd meet the case.

Mlle
28/3/98

Rpn

The pension admissible is Rs 37-8 : gross incapacity leading to dismissal frauds & loss of public money is as deeply ground for [illegible] as actual fraud. I think that Rs 30 is more than Rs 25.

28/3/98

Enclosure to C to Collector's Letter dated 22 December 97
No 1231 of 97

48

APPLICATION FOR PENSION OR GRATUITY.

1. Name of Applicant. M. R. R. Subramania Chinna Swami Aiyal.
2. Father's name. Subrahmania Sastrial
3. Race, Sect and Caste. Brahmin Saiva Sect.
4. Residence showing Village and Pergunnah. Tanjore Vennar Bank
5. Present or last employment, including name of establishment. Superintendent of Sea Customs Negapatam.
6. Date of beginning of service. 21st September 1865
7. Date of ending of service. ~~2nd~~ 22nd July 1897

	Y.	M.	D.
8. Length of service, including interruptions	31	9	12
of which superior	25	1	16
inferior			
non-qualifying and interruptions	6	7	26

9. Class of pension or gratuity applied for, and cause of application. Invalid pension having been declared unfit for further service

10. [Average] emoluments pay. Rs 79-3-8

11. Proposed pension. Rs 39-8-4

12. Proposed gratuity.

13. Date from which pension is to commence. 22nd July 1897

14. Place of payment. Tanjore

15. Date of Applicant's birth by Christian era. 1st May 1846

16. Height. 5 ft 7 in

17. Marks. Marks of small pox on the face. A scar on the left ankle a scar on the left wrist and a scar on the back of the right hand.

18. Date. 11/12/97

If the application is for a compensation, pension or gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

* (If not known exactly, must be stated on the best information or estimate.)

For Collector

Signature of Head of Office.

HISTORY OF THE SERVICE (SHOWING INTERRUPTION) OF Mr R R S Chinnaoamie Iyer Superintendent of Sea Customs Negapatam.

Establishment.	Appointment.	Pay.	Acting allowance.	Date of beginning	Date of ending.	Period reckoned as service. Y.	M.	D.	Period not reckoned as service. Y.	M.	D.	Remarks.	How verified.	Remarks by the Audit Officer.
		Rs.	Rs.											Service from 21-9-65 to 31-1-72 = Does not count having been rendered in temporary and acting appointments. Verified from the records of the Tanjore Collectorate and the verification of the service confirmed by reference partly to the Audit Objection and partly to the Annual Returns on record in this Office.
	2nd Class Registrar Office Tanjore (Secretary)	12	-	21-9-65	28-2-67				1	5	10			
	Do	15	-	1-3-67	31-7-67					5	0			
	Head Clerk Do	18	-	1-8-67	13-12-68				1	4	13			
	Sub Registrar Kumbakonam Head		42-2-0	14-12-68	4-1-69						21			
	Head Clerk Registrar Office Tanjore Temporary	18		5-1-69	21-1-69						17			
	Sub Registrar Tanjore Head		42-8-0	22-1-69	11-3-69					1	20			
	Head Clerk Registrar Office Tanjore Temporary	18	-	12-3-69	31-7-69					4	20			
	Do Do	20	-	1-8-69	30-11-69					4	-			
	Do Do	24	-	1-12-69	7-2-70					2	7			
	Sub Registrar Trivadi Hg.		49-0-0	8-2-70	22-2-70						15			
	Head Clerk Tanjore Temporary	23		23-2-70	3-4-70					1	9			
	Sub Registrar Tanjore Hg.		111-2-6	4-4-70	16-5-71					1	13			
	Head Clerk Secretariat Hg	23		17-5-70	16-6-70					1	-			
	Sub Registrar Tanjore Acting		11--	17-6-70	20-6-70						4			
	Head Clerk Tanjore Hg	23		21-6-70	31-7-70					1	10			
	Do	24		1-8-70	21-8-70						21			
	Sub Registrar Tanjore Hg		46--7	22-8-70	25-8-70						4			
	Head Clerk Temporary	24		26-8-70	31-8-70						6			
	Do	25		1-9-70	3-1-71					4	3			
	Sub Registrar Tirivadi Hg.		89-9-0	4-1-71	16-1-71						13			
	Head Clerk Temporary	25		17-1-71	25-1-71						9			
12	Engrossing Assistant	15		26-1-71	7-5-71					3	12			
9	Do	15		8-5-71	31-1-72					8	24			
12	Do Removed	15		1-2-72	31-12-73	1	11	-						
7	Engrossing Assistant	15	Rs 5	1-1-74	31-1-75	1	1	-						
3rd	Vice Accountant Removed	20		1-2-75	29-5-76	1	3	29						
5	Engrossing Assistant	25		30-5-76	30-6-76		1	1						
Head	Clerk Sub Registrar Negapatam Deputed	30		1-7-76	17-7-76			17						
Sub	Registrar Head	70		18-7-76	19-10-76		3	2						
Head	Clerk Resigned	30		20-10-76	25-10-76			6						
Acting	Registrar Negapatam Appointed	30	12	26-10-76	20-6-77	0	7	25						
Head	Clerk Sub Registrar Tirutturaippundi	30	14	21-6-77	7-7-77			19						
Sheristadar	Collectorate Tanjore	60	-	10-7-77	19-3-78		8	10						
Do	Resigned	60		20-3-78	3-11-79	1	7	14						
Sub	Registrar Head	70		4-11-79	22-11-82	3	-	19						
Do	Transferred	70		23-11-82	1-2-83		2	9						
Suspended		175		2-2-83	18-5-83					3	17			

1. Leave on Private affairs for 18 days from 21-9-65 to 8-10-65 on Average pay.
2. Leave on Private affairs for 12 days from 9-10-65 to 20-10-65 on Average pay.
3. Leave on Private affairs for 15 days from 21-10-65 to 4-11-65 on Average pay.

Leave on Private affairs for 18 days from 5-11-65 to 22-11-65 on Average pay.

Leave on Private affairs for 15 days from 23-11-65 to 7-12-65 on Average pay.

Leave on Private affairs for 18 days from 8-12-65 to 25-12-65 on Average pay.

Leave on Private affairs for 15 days from 26-12-65 to 9-1-66 on Average pay.

Leave on Private affairs for 18 days from 10-1-66 to 27-1-66 on Average pay.

Leave on Private affairs for 15 days from 28-1-66 to 11-2-66 on Average pay.

Leave on Private affairs for 18 days from 12-2-66 to 29-2-66 on Average pay.

Leave on Private affairs for 15 days from 1-3-66 to 15-3-66 on Average pay.

Leave on Private affairs for 18 days from 16-3-66 to 2-4-66 on Average pay.

Leave on Private affairs for 15 days from 3-4-66 to 17-4-66 on Average pay.

Leave on Private affairs for 18 days from 18-4-66 to 5-5-66 on Average pay.

Leave on Private affairs for 15 days from 6-5-66 to 20-5-66 on Average pay.

Leave on Private affairs for 18 days from 21-5-66 to 7-6-66 on Average pay.

Leave on Private affairs for 15 days from 8-6-66 to 22-6-66 on Average pay.

Leave on Private affairs for 18 days from 23-6-66 to 10-7-66 on Average pay.

Leave on Private affairs for 15 days from 11-7-66 to 25-7-66 on Average pay.

Leave on Private affairs for 18 days from 26-7-66 to 12-8-66 on Average pay.

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Leave on Private affairs for 18 days from 28-8-66 to 14-9-66 on Average pay.

Leave on Private affairs for 15 days from 15-9-66 to 29-9-66 on Average pay.

Leave on Private affairs for 18 days from 30-9-66 to 17-10-66 on Average pay.

Leave on Private affairs for 15 days from 18-10-66 to 1-11-66 on Average pay.

Leave on Private affairs for 18 days from 2-11-66 to 19-11-66 on Average pay.

Leave on Private affairs for 15 days from 20-11-66 to 4-12-66 on Average pay.

Leave on Private affairs for 18 days from 5-12-66 to 22-12-66 on Average pay.

Leave on Private affairs for 15 days from 23-12-66 to 6-1-67 on Average pay.

Leave on Private affairs for 18 days from 7-1-67 to 24-1-67 on Average pay.

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Leave on Private affairs for 15 days from 10-12-72 to 24-12-72 on Average pay.

Leave on Private affairs for 18 days from 25-12-72 to 11-1-73 on Average pay.

Leave on Private affairs for 15 days from 12-1-73 to 26-1-73 on Average pay.

Leave on Private affairs for 18 days from 27-1-73 to 13-2-73 on Average pay.

Leave on Private affairs for 15 days from 14-2-73 to 28-2-73 on Average pay.

Leave on Private affairs for 18 days from 1-3-73 to 18-3-73 on Average pay.

Leave on Private affairs for 15 days from 19-3-73 to 2-4-73 on Average pay.

Leave on Private affairs for 18 days from 3-4-73 to 20-4-73 on Average pay.

Leave on Private affairs for 15 days from 21-4-73 to 5-5-73 on Average pay.

Leave on Private affairs for 18 days from 6-5-73 to 23-5-73 on Average pay.

Leave on Private affairs for 15 days from 24-5-73 to 7-6-73 on Average pay.

Leave on Private affairs for 18 days from 8-6-73 to 25-6-73 on Average pay.

Leave on Private affairs for 15 days from 26-6-73 to 10-7-73 on Average pay.

Leave on Private affairs for 18 days from 11-7-73 to 28-7-73 on Average pay.

Leave on Private affairs for 15 days from 29-7-73 to 12-8-73 on Average pay.

Leave on Private affairs for 18 days from 13-8-73 to 30-8-73 on Average pay.

Leave on Private affairs for 15 days from 31-8-73 to 14-9-73 on Average pay.

Leave on Private affairs for 18 days from 15-9-73 to 2-10-73 on Average pay.

Leave on Private affairs for 15 days from 3-10-73 to 17-10-73 on Average pay.

Leave on Private affairs for 18 days from 18-10-73 to 4-11-73 on Average pay.

Leave on Private affairs for 15 days from 5-11-73 to 19-11-73 on Average pay.

Leave on Private affairs for 18 days from 20-11-73 to 7-12-73 on Average pay.

Leave on Private affairs for 15 days from 8-12-73 to 22-12-73 on Average pay.

Leave on Private affairs for 18 days from 23-12-73 to 9-1-74 on Average pay.

Leave on Private affairs for 15 days from 10-1-74 to 24-1-74 on Average pay.

Leave on Private affairs for 18 days from 25-1-74 to 11-2-74 on Average pay.

Leave on Private affairs for 15 days from 12-2-74 to 26-2-74 on Average pay.

Leave on Private affairs for 18 days from 27-2-74 to 14-3-74 on Average pay.

Leave on Private affairs for 15 days from 15-3-74 to 29-3-74 on Average pay.

Leave on Private affairs for 18 days from 30-3-74 to 16-4-74 on Average pay.

Leave on Private affairs for 15 days from 17-4-74 to 1-5-74 on Average pay.

Leave on Private affairs for 18 days from 2-5-74 to 19-5-74 on Average pay.

Leave on Private affairs for 15 days from 20-5-74 to 3-6-74 on Average pay.

Leave on Private affairs for 18 days from 4-6-74 to 21-6-74 on Average pay.

Leave on Private affairs for 15 days from 22-6-74 to 6-7-74 on Average pay.

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Leave on Private affairs for 18 days from 11-9-74 to 28-9-74 on Average pay.

Leave on Private affairs for 15 days from 29-9-74 to 13-10-74 on Average pay.

Leave on Private affairs for 18 days from 14-10-74 to 31-10-74 on Average pay.

Leave on Private affairs for 15 days from 1-11-74 to 15-11-74 on Average pay.

Leave on Private affairs for 18 days from 16-11-74 to 3-12-74 on Average pay.

Leave on Private affairs for 15 days from 4-12-74 to 18-12-74 on Average pay.

Leave on Private affairs for 18 days from 19-12-74 to 5-1-75 on Average pay.

Leave on Private affairs for 15 days from 6-1-75 to 20-1-75 on Average pay.

Leave on Private affairs for 18 days from 21-1-75 to 7-2-75 on Average pay.

Leave on Private affairs for 15 days from 8-2-75 to 22-2-75 on Average pay.

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Leave on Private affairs for 18 days from 13-11-75 to 30-11-75 on Average pay.

Leave on Private affairs for 15 days from 1-12-75 to 15-12-75 on Average pay.

Leave on Private affairs for 18 days from 16-12-75 to 2-1-76 on Average pay.

Leave on Private affairs for 15 days from 3-1-76 to 17-1-76 on Average pay.

Leave on Private affairs for 18 days from 18-1-76 to 4-2-76 on Average pay.

Leave on Private affairs for 15 days from 5-2-76 to 19-2-76 on Average pay.

Leave on Private affairs for 18 days from 20-2-76 to 7-3-76 on Average pay.

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Leave on Private affairs for 15 days from 15-6-76 to 29-6-76 on Average pay.

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Leave on Private affairs for 15 days from 1-2-77 to 15-2-77 on Average pay.

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Leave on Private affairs for 15 days from 25-11-77 to 9-12-77 on Average pay.

Leave on Private affairs for 18 days from 10-12-77 to 27-12-77 on Average pay.

Leave on Private affairs for 15 days from 28-12-77 to 11-1-78 on Average pay.

Leave on Private affairs for 18 days from 12-1-78 to 29-1-78 on Average pay.

Leave on Private affairs for 15 days from 30-1-78 to 13-2-78 on Average pay.

Leave on Private affairs for 18 days from 14-2-78 to 3-3-78 on Average pay.

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Leave on Private affairs for 15 days from 23-11-78 to 7-12-78 on Average pay.

Leave on Private affairs for 18 days from 8-12-78 to 25-12-78 on Average pay.

Leave on Private affairs for 15 days from 26-12-78 to 9-1-79 on Average pay.

Leave on Private affairs for 18 days from 10-1-79 to 27-1-79 on Average pay.

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Leave on Private affairs for 18 days from 3-11-79 to 20-11-79 on Average pay.

Leave on Private affairs for 15 days from 21-11-79 to 5-12-79 on Average pay.

Leave on Private affairs for 18 days from 6-12-79 to 23-12-79 on Average pay.

Leave on Private affairs for 15 days from 24-12-79 to 7-1-80 on Average pay.

Leave on Private affairs for 18 days from 8-1-80 to 25-1-80 on Average pay.

Leave on Private affairs for 15 days from 26-1-80 to 9-2-80 on Average pay.

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Leave on Private affairs for 18 days from 3-12-80 to 20-12-80 on Average pay.

Leave on Private affairs for 15 days from 21-12-80 to 4-1-81 on Average pay.

Leave on Private affairs for 18 days from 5-1-81 to 22-1-81 on Average pay.

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Leave on Private affairs for 15 days from 16-11-81 to 30-11-81 on Average pay.

Leave on Private affairs for 18 days from 1-12-81 to 18-12-81 on Average pay.

Leave on Private affairs for 15 days from 19-12-81 to 2-1-82 on Average pay.

Leave on Private affairs for 18 days from 3-1-82 to 20-1-82 on Average pay.

Leave on Private affairs for 15 days from 21-1-82 to 4-2-82 on Average pay.

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Leave on Private affairs for 18 days from 12-4-82 to 29-4-82 on Average pay.

Leave on Private affairs for 15 days from 30-4-82 to 14-5-82 on Average pay.

Leave on Private affairs for 18 days from 15-5-82 to 1-6-82 on Average pay.

Leave on Private affairs for 15 days from 2-6-82 to 16-6-82 on Average

| | | |

REMARKS BY HEAD OF OFFICE.

1. As to character and past conduct of Applicant. Bad.

2. Explanation of any suspension or degradation. Suspended for 3 months and 17 days from 2-2-93 to 19-5-93 and degraded from the post of Sub Inspector to Police Constable Vide G.O. No 1138 dated 2-9 April 1893 on B.P. no 678 dated 9 March 1893. During the period of suspension he was allowed a quarter of his pay as subsistance Vide G.O. No 40 dated 10-1-94.

3. Regarding any gratuity or pension already received by Applicant. (*See* Chapter XXI.)

4. Explanation under Article 469 so far as the Head of the Office can give it.

5. Any other remarks.

6. Specific opinion of Head of Office whether the service claimed is established and should be admitted or not [*See* Article 991.] The service claimed is established and should be admitted.

For Collector
SIGNATURE.

CERTIFICATE AND REPORT OF THE AUDIT OFFICER (1).

CERTIFIED that (~~subject to the remarks below recorded~~) qualifying service in ~~inferior or~~ superior grades has been duly proved for 25 years 1 months 15 days; and that a (pension ~~or gratuity~~) not exceeding Rs. 39-8-1 per mensem equal to 1/2 is admissible under Articles 485 & 518 (b) of the Civil Service Regulations. The calculations have been duly verified. ~~The (pension or gratuity) is chargeable to (here specify whether to General Revenues, or to what Fund).~~

It is observed from the remarks opposite to No: 1 in the 3rd page of the application that the character and past Conduct of the applicant have been recorded as "bad" and the Board of Revenue in para 2 of their Proceedings No. 372 Mis dated 4 February 1898 enclosed propose to reduce his pension to Rs 15 per mensem. I am, therefore, with Government to make such reductions in the amount of pension that may be sanctioned to him as it may deem proper with reference to Article 518 (b) of the Regulations.

The delay in the submission of this application is explained by the Collector of Tanjore in para 3 of his letter No. 6231 dated 22nd December 1897 (Copy enclosed).

Fort St. George,
Accountant General's Office,
8th March 1898.

Accountant General

AD 9
518

To
The Under Secretary to Government
Pension Department.

Enclosure No 9 of Collector's Letter dated 22.12.97

No 6231 Rev 97.

Statement of average Emoluments

of pay drawn by Inspr S Chinnaswamy for

during the last 5 years ending 21.7.97

Pay from 2.7.92 to 1.10.92	178	—	—
at Rs 60 per mensem	Rs 180	0	0
Do from 2.10.92 to 21.7.97			
at Rs 80 per mensem	4562	9	4
	4742	9	4
Average $\frac{1}{2} \times \frac{4742 \cdot 9 \cdot 4}{60}$	= 39	8	6

Tanjore
14 January 98

Deputy Collector

Application for Pension or Gratuity—

Date of Application.

Name of Applicant.

Last Appointment

Class of pension or gratuity.

Amount of pension sanctioned.

Amount of gratuity sanctioned.

Date of Commencement.

Date of sanction.

Calculation of Average Encashment -

From 3-7-92 to 1-10-92 @ 60 = 178-1-1

" 2-10-92 to 2-7-97 @ 80 = 4562-9-8

10 | 4740-10-4

6 | 474-1-4

2 | 79-4-2

39-8-1

Certificate No. 15

Office of the District

Tanjore, 30 Dec 1884

Certified that I have carefully examined S. Chinnadurai Nayar son of Subbaraya Sastri, Superintendent of Police Tanjore District. His age is, by his own statement, 51 years, and, by appearance, about 53 years. I consider S. Chinnadurai Nayar to be completely and permanently incapacitated for further service of any kind in consequence of Rheumatism (Chronic)

His incapacity does not appear to me to have been caused by irregular or intemperate habits. ~~In my opinion, his incapacity is the result of irregular or intemperate habits.~~

1884

T. C. P. 300—16.11.84.

Surgeon Major,
District Medical and Sanitary Officer.

Forwarded to the Collector of Tanjore with reference to his letter P. C. No. 1976/425 1976 dated 2nd July 1884.

Age: 61 years.

Dwelling: Gelderland (Chronicle)

Abstract Statement of Case: They came to Inspection from undue depression of spirits

Complaint in the Abdomen and is thereby rendered

Quite unfit for the performance of Business.

Omentum or other duty Incontinence Urine

Recovery doubtful Not Recovered.

ENGLISH AND TAMIL.

SERVICE BOOK

OF

Price -

SERVICE BOOK

சர்வீஸ் புஸ்தகம்

OF

Name
பெயர் A. Chinnaswami Naiger

Caste or Race
ஜாதி அல்லது வம்சம் Vellala Vera Soli

Residence
இருப்பிடம் Tanjore Veeran Kovil

FATHER'S தகப்பனாரது

Name
பெயர் Subbaraya Chetty

Residence
இருப்பிடம் Tanjore Veeran Kovil

Date of birth
ஜனனதேதி 1st May 1826

THE ENTRIES IN THESE COLUMNS ARE TO BE REATTESTED EVERY FIVE YEARS. EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.

இந்தக்கலங்களில் செய்கிற பதிவுகளுக்கு ஐந்து வருஷத்துக்கொருதரம் அத்தாட்சிக் கையெழுத்துப்பண்ணவேணும்; தேதி தெளிவாய்த்தெரி யும்படி அந்தந்த அத்தாட்சி கையெழுத்துக்கு ஐகக்கோடையாய் கோடுபோட்டு பிரிக்கவேண்டியது.

Name of Officer. உத்தியோகஸ்தன் பெயர்.	Caste or Race. ஜாதி அல்லது வம்சம்.	Residence. இருப்பிடம்.	Father's தகப்பனாருடைய Name. பெயர்.	Residence. இருப்பிடம்.	Date of birth. பிறந்ததேதி.	Age. வயசு. Years. வருஷம்.	Months. மாசம்.	Days. தினம்.	Exact height. சரியான உயரம். Feet. அடி.	Inches. அங்குலம்.	Personal marks for identification. தப்பாதெரிவதற்காக அங்கமேல் சமாசாரமானது.	Date of Entry. பதிவுசெய்தது.	Signature of Officer. உத்தியோகஸ்தன் கையெழுத்து.	Signature and designation of the head of the Office. ஆபீசுக்குத்தலை வனுடைய கையெழுத்தும் உத்தியோகமும்.
Chinnaswamy Iyer														
Veerakumara Nadar														
Sangara Narayana Nadar														
Subbaiah Mudali														
Sangara Nadar														
Ponnuswamy Pillai						32	8	4	5	7	Scar 1/2 c. m. long on the front of left leg. A small black mole on the back of the right hand just above the ribs, & a scar on the back of	1st January 1875	Present	Retired from 3-2-75

THE ENTRIES IN THESE COLUMNS ARE TO BE ATTESTED EVERY FIVE YEARS. EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.

இந்தக்கலங்களில் செய்கிற பதிவுகளுக்கு ஐந்தை யும்டி அந்தந்த அத்தாட்சி வருஷத்துக்கொருதரம் அத்தாட்சித் கையெழுத்துப்பண்ணவேணும்; தேதி தெளிவாய்த்தெரி கையெழுத்துக்கு ஊக்கிரமையாய் கோடுபோட்டுப் பிரிக்கவேண்டியது.

Name of Officer. உத்தியோகஸ்தன் பெயர்.	Caste or Race. ஜாதி அல்லது வர்க்கம்.	Residence. இருப்பிடம்.	Father's தகப்பனுருடைய		Date of birth. பிறந்த தேதி.	Age. வயசு.			Exact height. சரியான உயரம்.		Personal marks for identification. நபர் தெரிவதற்காக அங்கஞ்சமையாளம்.	Date of Entry. பதிவுதேதி.	Signature of Officer. உத்தியோகஸ்தன் கன் கையெழுத்து.	Signature and designation of the head of the office. ஆபீசுதலைவன் முடைய கையெழுத்தும் உத்தியோகப்பெயரும்.
			Name. பெயர்.	Residence. இருப்பிடம்.		Years. வருஷம்.	Months. மாசம்.	Days. நாள்.	Feet. அடி.	Inches. அங்குலம்.				

Name of Officer. உத்தியோகஸ்தனது பெயர்.	Caste or Race. ஜாதி அல்லது வகுப்பு.	Residence. இருப்பிடம்.	Father's நகப்பனுருடைய		The entries in these columns are to be reattested இந்தக்கலங்களில் செய்கிற பதிவுகளுக்கு ஐந்து யும்படி அந்தந்த அததாடநி						Personal marks for identification. நபர் தெரிவதற்காக அங்கமச்சயடையாளம்.	Date of Entry. பதிவுசெய்த தி	Signature of Officer. உத்தியோகஸ்த சன் கையெழுத்து.	Signature and designation of the head of the Office. ஆபீசுத்தலைவ னுடைய கையெழுத்தும் உத்தி யோகப்பெயரும்.
			Name. பெயர்.	Residence. இருப்பிடம்.	Date of birth. ஜனன தேதி.	Age. வயசு.			Exact height. சரியான உயரம்.					
						Years. வருஷம்.	Months. மாசம்.	Days. தினம்.	Feet. அடி.	Inches. அங்குலம்.				

EVERY FIVE YEARS EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.

வருஷத்துக்கொருதரம் அத்தாட்சிக் கையெழுத்துபடஸ்ரை வேணும்; தெதி தெளிவாய்த்தெரி கையெழுத்துக்கு நாகிரிலைதயாய் கோடுபோட்டுப் பிரகவேண்டியது.

THE ENTRIES IN THESE COLUMNS ARE TO BE REATTESTED
இந்தக்கலங்களில் செய்கிற பதிவுகளுக்கு ஐந்தாயும்படி அந்தந்த அதிகாட்சி

Name of Officer. உத்தியோகஸ்தர் பெயர்.	Caste or Race. ஜாதி அல்லது வம்சம்.	Residence. இருப்பிடம்.	Father's தகப்பனாருடைய		Date of birth. ஜனன தேதி	Age. வயசு.			Exact height. சரியான உயரம்.	
			Name. பெயர்.	Residence. இருப்பிடம்.		Years. வருஷம்.	Months. மாசம்.	Days. நாள்.	Feet. அடி.	Inches. அங்குலம்.

EVERY FIVE YEARS EACH ATTESTATION SHOULD BE CAREFULLY RULED OFF THAT THE DATE MAY BE CLEARLY SHOWN.
வருஷத்துக்கொருதரம் அத்தாட்சியின் வரியுத்திருப்பதைவெளுப்பு; தேதி தெளிவாய்க்தெரி
வதற்குக் நாகரூளையால் கோடுபோடப்பிக்கவேண்டியது.

Personal marks for identification. நபர் தெரிவதற்காக அங்கஜசமாட்டியாளம்.	Date of Entry. பதிவுதேதி	Signature of Officer உத்தியோகஸ்தன் கையெழுத்து.	Signature and designation of the Head of the Office. ஆபீசுத்தலைவருடைய கையெழுத்தும் உத்தியோகப்பெயரும்.

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, *i.e.*, whether substantive or acting, permanent or temporary. காலமோ, நிலையாகவோ, நிலையாகவோ அல்லது நிலையில்லாதோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநியமனம் வகிலாபமாத்திரமாயிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. வகில சம்பளம்.	6 ட Date of appointment. நியமன தேதி.	7 ண Signature of Officer. உத்தியோகஸ்தன் கையெழுத்து.
2d Clerk Kutcherry	Permanent		12		24-9-65	
Registrar of the Zamyas						
Do	Temporary		15		1-3-67	
2d Clerk Do	Do		18		1-8-67	
Sub Registrar Zamyas	Acting			22	12-8-68	
Head Clerk	Temporary		18		5-1-69	
Sub Registrar Zamyas	Acting			22	12-8-69	
Head Clerk	Temporary		18		12-3-69	
Do	Do		20		1-8-69	
Do	Do		24		1-12-69	

8 ஃ Character of Officer. உத்தியோகஸ்தனுடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* தனக்கையாகவும் ஜாக்கையாகவும் எழுதவேண்டியிருந்தால் இந்தத்தலைப்பில் பதிவு செய்யப்படவேண்டும். அதுவுமன்றி சஸ்பென்ஷனுக்கு உத்தரவு செய்யப்பட்டால் அதுவும் இங்கே குறிக்கவேண்டியது.	9 ஏ Signature and designation of immediate head of the Office. தனக்கு மேலதிகாரியாயிருக்கிற உத்தியோகஸ்தன் கையெழுத்தும் உத்தியோகப் பெயரும்.	10 ஐ Date of termination of appointment. உத்தியோகம் முடிவுபெறும் தேதி.	11 ஒ Reason of termination, *e.g.*, *transfer, promotion, return of permanent incumbent.* நியமனம் முடிவுபெற்ற காரணம், அதாவது உத்தியோகஸ்தன் திருப்பியழைக்கப்பட்டதினாலோ, இன்னொரு நியமனம் முடிவுபெற்றதினாலோ.	12 ஓ Signature and designation of immediate head of the Office. தனக்கு மேலதிகாரியாயிருக்கிற உத்தியோகஸ்தன் கையெழுத்தும் உத்தியோகப் பெயரும்.
		20-2-69	Managed with Collectorate	
		31-7-67	Removed	
		13-12-68	Do	
		4-1-69	Return of Permanent incumbent	
		21-1-69	Removed	
		11-3-69	Return of Permanent incumbent	
		31-7-69	Removed	
		30-11-69	Do	
		7-2-70	Do	

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, i.e., whether substantive or acting, permanent or temporary. காயமோ அல்லது தி வதிலோ, நிலையானதோ அல்லது நிலையில்லாததோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநேமனமாவதிலாகமாத்திரமிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஙி Acting allowance. வதில் சம்பளம்.	6 ஞ Date of appointment. நேமனதேதி.	7 ட Signature of Officer. உத்தியோகஸ்தனகையெழுத்து.
Sub Registrar Tiruvadi Taluq	Acting			40-0	8-2-70	
Head Clerk	Temporary		23		23-2-70	
Sub Registrar Tanjore	Acting			111-2-6	4-3-70	
Head Clerk	Temporary		23		17-3-70	
Sub Registrar Tanjore	Acting			11-0-0	17-3-70	
Head Clerk	Temporary		23		26-3-70	
Do	Do		24		1-8-70	
Sub Registrar Tanjore	Acting			46-0-0	22-8-70	
Head Clerk	Temporary		24		26-8-70	

8 ஆ Character of Officer. உத்தியோகஸ்தனுடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நல்லமையாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இந்தகலத்திலே பதிவு ஒன்றுஞ் செய்யவேண்டியதில்லை. சஸ்பென்ஷனுக்கு உத்தரவுசெய்யப்பட்டால் அந்த சஸ்பென்ஷனோ இங்கே குறிக்கவேண்டியது.	9 ஈ Signature and designation of immediate head of the Office. தோராய உயர்திகாரியுடைய கையெழுத்தும் உத்தியோக பெயரும்.	10 ஈ0 Date of termination of appointment. உத்தியோகம் முடிவு பெறுகிற தேதி.	11 ஈஈ Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* நிரந்தரஸ்தரிணலே யோ, பிரமோஷனலோ நிலையாலே உத்தியோகஸ்தன திருபிவந்துவிட்டதினாலேயோ, இன்ன தினாலே முடிவு பெறுதலென்பது.	12 ஈ2 Signature and designation of immediate head of the Office. தோராய யுயர்திகாரியுடைய கையெழுத்தும் உத்தியோக பெயரும்.
		22-2-70	Return of Sri Brenchard.	
		3-4-70	Promotion	
		16-6-70	Return after sick leave	
		16-6-70	Promotion	
		24-6-70	Return of Sri Brenchard.	
		31-7-70	Promotion	
		2-8-70	do	
		25-8-70	Return of permanent Incumbent	
		31-8-70	Promotion	

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, i.e., whether substantive or acting, permanent or temporary. காயமோ அல்லது வதிலோ, நிலையானதோ அல்லது நிலையில்லாததோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநியமனம் வதிலாகமாத்திரமிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. வதில் சம்பளம்.	6 ஞ Date of appointment. நியமன தேதி.	7 எ Signature of Officer. உத்தியோகவர் கையெழுத்து.	8 அ Character of Officer. உத்தியோகஸ்தருடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நன்மையாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இத்தக்கலத்திலே பதிவு ஒன்றுஞ் செய்யவேண்டியதில்லை. சஸ்பென்ஷனுக்கு உத்தரவு செய்யப்பட்டால் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	9 ஞ Signature and designation of immediate head of the Office. நேரான ஆபீசுத்தலைவருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.	10 ஸ0 Date of termination of appointment. உத்தியோகம் முடிவு பெறுகிற தேதி.	11 ஸஸ Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* நிரந்தரமாயிருக்கிறவர் திரும்பிவந்துவிட்டதினாலோ, இன்னத்தினாலே முடிவு பெறுகிறதென்பது.	12 ஸஉ Signature and designation of immediate head of the Office. நேரான ஆபீசுத்தலைவருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.
Head Clerk	Temporary		25		1.9.70				31.1.71	Permanent	
Clerk Registrar's Office	Acting		85		4.1.71				15.1.71	Return of former incumbent	
Head Clerk	Temporary		25		17.1.71				25.7.71	Transfer	
1st English Clerk Reg Registrar's office	Acting		15		26.1.71				31.7.71	Vacancy	
2nd do	Acting		15		8.8.71				31.1.72	do	
2nd do	Permanent		15		1.2.72				31.12.72	Promotion	
1st English Clerk	Acting 2nd Eng Clerk		20		3.1.74				31.1.75	do	
3rd Vernacular Clerk	Permanent		20		1.2.75				29.5.76	do	
2nd Vernacular Clerk	do		25		30.5.76				30.1.76	do	

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, i.e., whether substantive or acting, permanent or temporary. காயமோ அல்லது வதிலோ, நிலையானதோ அல்லது நிலையில்லாதோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநியமனமானது தற்காலமாத்திரமிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. வதிவ் சம்பளம்.	6 ஞ Date of appointment. நியமன தேதி.	7 ட Signature of Officer. உத்தியோகஸ்தனுடைய கையெழுத்து.
Head Clerk (Sd) Registration Department Batticaloa Assistant Do			30		1-7-76	
			70		18-7-76	
Head Clerk (Sd) Registration Department Batticaloa	Do	Acting	30	12	27-9-76	

8 அ Character of Officer. உத்தியோகஸ்தனுடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நன்மையாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இத்தக்கலத்திலே பதிவு ஒன்றுஞ்செய்யவேண்டுவதில்லை. சஸ்பென்ஷனுக்கு உத்தரவுசெய்யப்பட்டால் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	9 க Signature and designation of immediate head of the Office. நேரான மேற்பார்வையுடையவரும் உத்தியோகப் பெயரும்.	10 கo Date of termination of appointment. உத்தியோகம் முடிவு பெறுகிற தேதி.	11 கக Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* நிரந்தரஸ்தரிலுள்ள உத்தியோகஸ்தன் திரும்பிவந்துவிட்டதினாலேயோ, நிலையான உத்தியோகஸ்தனை நியமனஞ்செய்ததினாலேயோ, இன்னத்தினாலே முடிவு பெற்றதென்பது.	12 கஉ Signature and designation of immediate head of the Office. நேரான மேற்பார்வையுடையவரும் உத்தியோகப் பெயரும்.
Assistant Registrar of Batticaloa	17-7-76	Transferred	
Assistant Registrar of Batticaloa	18-7-76	Relieved	
Officiated as Deputy Registrar of Batticaloa & Head Clerk Batticaloa Vice Mr S-P-P-Selvadurai	28-10-76		
Assistant Registrar of Batticaloa	28-10-76		
Assistant Registrar of Batticaloa	27-9-76	Transferred	

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, *i.e.*, whether substantive or acting, permanent or temporary. காலமோ அல்லது வழியோ, நிலையாகவோ அல்லது நிலையில்லாதோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநியமனம் வழியாகமாத்திரம் பிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. வழிச் சம்பளம்.	6 ஞ Date of appointment. நியமன தேதி.	7 ட Signature of Officer. உத்தியோகஸ்தனுடைய கையெழுத்து.
Sub-Magistrate & Collector	Permt		30	14	2-8-77	
Sheristadar Cranganore	Permt		60		10-7-77	
Sheristadar Mannargud	Do		60		20-8-78	
Sub-Magistrate & Collector	Acting	Sheristadar Mannargud	60		6-11-78	
Do	Permt		70		5-11-79	
Do of Tanjore	Do		70		23-11-82	

8 ஃ Character of Officer. உத்தியோகஸ்தனுடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நன்மையாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இந்தகலத்தில் ஒன்றுஞ்செய்யவேண்டுவதில்லை. சஸ்பென்ஷனுக்கு உத்தரவுசெய்யப்பட்டால் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	9 ஆ Signature and designation of immediate head of the Office. நேராக ஆபீசுகத்தில் வருடைய கையெழுத்தும் உத்தியோகமும்.	10 கo Date of termination of appointment. உத்தியோகம் முடிவுபெறுகிற தேதி.	11 கக Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* தாற்காலிகமாயிருந்த பெரியோர், நிலையாயிருந்த பெரியோர் வந்ததினால் உத்தியோகம் நிறுத்திவிட்டதினாலேயோ, இன்னதினாலே முடிவுபெறுகிறதென்பது.	12 கஉ Signature and designation of immediate head of the Office. நேராக ஆபீசுகத்தில் வருடைய கையெழுத்தும் உத்தியோகமும்.
Suspended from 20 Feby 83 to 18 Feby 1883		9-7-78 20-11-82 20-11-82	Left Continued Back to the Office Transferred Resigned	
		1-2-83	Dismissed	

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, i.e., whether substantive or acting, permanent or temporary. காயமோ அவ்வது வதிலோ, நிலையானதோ ஆவது நிலையில்லா தகோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநேமனம் வதிவர்கமாததிர மிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. வதில் சம்பளம்.	6 ட Date of appointment. நேமன தேதி.	7 ண Signature of Officer. உத்தியோகத்தன் கையெழுத்து.
Clerk to Superintendent Sea Customs			60		19 Sept 83	Thomas
	Privilege Leave for 10 days from 20th inst					
	February 1885					
	Privilege leave from 12 October to					
	8th November 1885					
	Privilege Leave for 23 days from 6th					
	29th July 1889					

8 அ Character of Officer. உத்தியோகத்தருடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* தன்மையாவது நிலையாதது எழுதவேண்டியிருந்தாலொழிய இந்தகலத்திலே ஒன்றுஞ்செய்யவேண்டியதில்லை. சஸ்பென்ஷனுக்கு உத்தரவுசெய்யப்பட்டாலும் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	9 ஈ Signature and designation of immediate head of the Office. தனக்கு மேலதிகாரியாயுள்ள உத்தியோகத்தன் கையெழுத்தும் உத்தியோகப் பெயரும்.	10 ஊ Date of termination of appointment. உத்தியோகம் முடிவு பெறுந்த தேதி.	11 ஈச Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* தன் வேலையிலுலே யோ பிரமோஷனு லேயோ, நிலையான உத்தியோகத்தன் திரும்பி வந்தமினிட்ட தினாலேயோ, இன்ன தினாலே முடிவு பெற்றதென்பது.	12 ஈஉ Signature and designation of immediate head of the Office. தனக்கு மேலதிகாரியாயுள்ள உத்தியோகத்தன் கையெழுத்தும் உத்தியோகப் பெயரும்.
Certified				
Superintendent				
Negapatam Salt Farm				

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, i.e., whether substantive or acting, permanent or temporary. நியமனம் அல்லது தற்காலமா, நிலையானதோ அல்லது நிலையில்லாததோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநியமனம் தற்காலமாகமட்டுமிருந்தால், நடைமுறை உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. தற்சம்பளம்.	6 ட Date of appointment. நியமனதேதி.	7 ண Signature of Officer. உத்தியோகஸ்தன் கையெழுத்து.
Head Accountant Superintendent Telegraphs & Sea Customs Superintendent Inspector	Substantive	Telegraph Head Clerk Transferred			1-10-92	

8 ஏ Character of Officer. உத்தியோகஸ்தருடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நன்மையாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இந்தகலத்திலே ஒன்றுஞ்செய்யவேண்டியதில்லை. சஸ்பென்ஷனுக்கு உத்தரவுசெய்யப்பட்டால் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	9 ஐ Signature and designation of immediate head of the Office. நேரான ஆபீசுத்தலைவருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.	10 ஒ Date of termination of appointment. உத்தியோகம் முடிவு பெறுகிற தேதி.	11 ஓக Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* நியமனம் நிலையானது, பிரமோஷனாது, நிலையான உத்தியோகஸ்தன் திருப்பி வந்ததுபட்டது, இன்னதினாலே முடிவு பெற்றதன்பது.	12 ஓஉ Signature and designation of immediate head of the Office. நேரான ஆபீசுத்தலைவருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.
Privilege leave for 10 days from 11th November 1891 Received Charge of the Office Kuthanam Asst Superintendent Telegraphs	6 Dec 8-7-97	Declared by the Medical Board to be entitled to further extension of privilege leave vide Accountant Gl No 206 dated 8-7-97	Kuthanam Asst Superintendent Telegraphs

1 க Name of appointment. உத்தியோகத்தின் பெயர்.	2 உ Nature, i.e., whether substantive or acting, permanent or temporary. காயமோ அல்லது வதிலோ நிலையான தோ அல்லது நிலையில்லாத தோ அது.	3 ங Substantive appointment if the new appointment be acting only. புதுநேமனம் வதிலாகமாத்திரமிருந்தால், காயமான உத்தியோகம்.	4 ச Pay. சம்பளம்.	5 ஞ Acting allowance. வதில் சம்பளம்.	6 ஏ Date of appointment. நேமன தேதி.	7 எ Signature of Officer. உத்தியோகஸ்தன் கையெழுத்து.

8 அ Character of Officer. உத்தியோகஸ்தனுடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நல்லமையாவது தீமையாவது எழுதிவைக்கு மிருந்தாலொழிய இந்தக்கலத்திலே ஒன்றுஞ்செய்யவேண்டுவதில்லை. சஸ்பென்ஷனுக்கு உத்தரவுசெய்யப்பட்டால் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	9 கு Signature and designation of immediate head of the Office. நேரான அதிகாரியுடைய கையெழுத்தும் உத்தியோகப் பெயரும்.	10 கo Date of termination of appointment. உத்தியோக முடிவு பெறுகிற தேதி.	11 கஅ Reason of termination, *e.g., transfer, promotion, return of permanent incumbent.* நிரசனப்பரிஞலேயோ, பிரமோஷஞலேயோ, நிலையான உத்தியோகஸ்தன் திரும்பிவந்துவிட்டதினலேயோ, இன்னத்தினலே முடிவு பெற்றதென்பது.	12 கஉ Signature and designation of immediate head of the Office. நேரான அதிகாரியுடைய கையெழுத்தும் உத்தியோகப் பெயரும்.

1 க	2 உ	3 ங	4 ச	5 ஞ	6 ட	7 ண
Name of appointment. உத்தியோகத்தின் பெயர்.	Nature, *i.e.*, whether substantive or acting, permanent or temporary. சாயலோ அல்லது வதிலோ நிலையானதோ அல்லது நிலையில்லாததோ அது.	Substantive appointment if the new appointment be acting only. புதுநேமனம் வதிலாகமாத்திரமிருந்தால், தாயமான உத்தியோகம்.	Pay. சம்பளம்.	Acting allowance. வதில் சம்பளம்.	Date of appointment. நேமன தேதி.	Signature of Officer. உத்தியோகஸ்தனுடைய கையெழுத்து.

8 ழ	9 ள	10 ற	11 ன	12 ல
Character of Officer. உத்தியோகஸ்தனுடைய யோகியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நல்லமயாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இத்தகலத்திலே பதிவுசெய்யவேண்டுவதில்லை. சஸ்பென்ஷனுகு உத்தரவுசெய்யப்படுமபோல் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	Signature and designation of immediate head of the Office. நேரான ஆபீசந்தலை வருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.	Date of termination of appointment. உத்தியோகம் முடிவு பெறுகிற தேதி.	Reason of termination, *e.g.*, *transfer, promotion, return of permanent incumbent.* நிரான்ஸ்பரினலேயோ, பிரமோஷனலேயோ, நிலையான உத்தியோகஸ்தன் திரும்பிவந்தவிட்டதினலேயோ, இன்னதினலே முடிவு பெற்றதென்பது.	Signature and designation of immediate head of the Office. நேரான ஆபீசந்தலை வருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.

1 க	2 உ	3 ங	4 ச	5 ஞ	6 ஃ	7 எ
Name of appointment. உத்தியோகத்தின் பெயர்.	Nature, *i.e.*, whether substantive or acting, permanent or temporary. காயமோ அல்லது தியேரா, நிலையானதோ அல்லது நிலையில்லாததோ அது.	Substantive appointment if the new appointment be acting only. புதுநேமனம் வதிலாகமாத்திரமிருந்தால், காயமான உத்தியோகம்.	Pay. சம்பளம்.	Acting allowance. வதில் சம்பளம்.	Date of appointment. நேமன தேதி.	Signature of Officer. உத்தியோகஸ்தன் கையெழுத்து.

8 ஏ	9 ஙி	10 கO	11 கஅ	12 கஉ
Character of Officer. உத்தியோகஸ்தனுடைய யோக்கியதை. *No entry need be made in this column except when there is anything either good or bad to be recorded. Suspensions should be noted here when the order of suspension is passed.* நன்மையாவது தீமையாவது எழுதவேண்டியிருந்தாலொழிய இத்தகலத்திலே பதிவு ஒன்றுஞ்செய்யவேண்டுவதில்லை. சஸ்பென்ஷனுகரு உத்தரவுசெய்யப்பட்டால் அந்த சஸ்பென்ஷனை இங்கே குறிக்கவேண்டியது.	Signature and designation of immediate head of the Office. நேரான ஆபீசுத்தலை வருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.	Date of termination of appointment. உத்தியோகம் முடிவு பெறும்ற தேதி.	Reason of termination, *e.g.*, *transfer, promotion, return of permanent incumbent.* திரான்ஸ்பரினுலேயோ, பிரமோஷனுலேயோ, நிலையான உத்தியோகஸ்தன் திரும்பிவந்துவிட்டதினுலேயோ, இன்னுத்தினுலே முடிவு பெற்றதென்பது.	Signature and designation of immediate head of the Office. நேரான ஆபீசுத்தலை வருடைய கையெழுத்தும் உத்தியோகப் பெயரும்.

1 க	2 உ	3 ங	4 ச	5 ஞ	6 ரு	7 எ
Name of appointment. உத்தியோகத்தின் பெயர்.	Nature, *i.e.*, whether substantive or acting, permanent or temporary. காயமோ அல்லது தியேர, நிலையானதோ அல்லது நிலையில்லாததோ ஆது.	Substantive appointment if the new appointment be acting only டதுதேரமோ வழலாகமாத்தரமிருந்தால், சாசுவதமான உத்தியோகம்.	Pay. சம்பளம்.	Acting allowance. வதிரி சம்பளம்.	Date of appointment. நேமன தேதி.	Signature of Officer, உத்தியோகஸ்தன் கையெழுத்து.

8 அ	9 க	10 கo	11 கஅ	12 கஉ
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1 க	2 உ	3 ங	4 ச	5 ஞ	6 ரு	7 எ	8 அ	9 கூ	10 கo	11 கக	12 கஉ
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List of Records submitted to the Board of Revenue Salt Abkari and Separate Revenue with Collectors letter dated 22nd December 1897 No. 6231/Rev 897

1. Copy of Collectors order dated 30.1.83
2. Do. dated 20.5.83.
3. Copy of G.O No 40 Jud dated 16 January 84
4. Boards Proceedings No 400 dated 7.2.84
5. Copy of Proceedings of the Collector of Tanjore dated 22 December 97 No 6226/Rev 97
6. Pension application.
7. Medical certificate
8. Leave pay certificate
9. Average emolument Statement
10. Service Register

Tanjore
14 January 98

Deputy Collector

1418

184

Enclosure No 1 to Collector's Letter dated 22.12.97

No. 623/Rev/97.

66/83

30.1.98

[illegible]

[illegible]

[illegible]

Enclosure No 2 to Collectors Letter dated 22 December 77
No 6231/Rev 977.

Memo

S. Chinnasami Iyer, Deputy Tahsildar and Sub magistrate of Tranquebar who was suspended on the 30 of January last for gross incompetency and carelessness in conducting an inquest is informed that under the orders of Government he is degraded to the post of Taluk Sheristadar and is hereby directed to join the Tanjore Taluk forthwith.

(Initialled) W.E.S

Karikal
20-5-83.

(True copy)

Tanjore
30 July 1877

Krishnamurthi
Deputy Collector

8
8
1866

Enclosures to 3 Collrate No 223 dated 24.11.87

Judicial Department

Proceedings of the Madras Government.

Read the following

From H.G. Wedderburn Esq. Counsel for S. Chinnasami Iyer late Sub. Magistrate of Tiruvidamarthur d/ 4th December 1883

Order thereon 10th January 1884 No 40 Min

Following the rule laid down in Board's Standing order 254, the Government resolve to allow S. Chinnasamy Iyer a quarter of his Salary as Sub. Magistrate for the period of his Suspension.

(True Extract)
(Sd) M. Hammett
Ag Asst Secretary

To S. Chinnasami Iyer
thro' H.G. Wedderburn Esquire
his Counsel with Enclos

8
9
1884

(True Copy) [illegible]

Application for Revision

For approval

Enclosure No. 4 to Collector's Letter, dated 22nd December
No. 6231 Rev. 1897

Errata to Board's Proceedings, No. 400, dated 17th September 1897.

(i) In paragraph 11 of the Resolution, strike off the words "Paragraph 25."
(ii) In paragraph 12, *for* figure "30," *read* "29."
(iii) In paragraph 13, *for* figure "32," *read* "31."
(iv) In paragraph 14, *for* figure "33," *read* "32."
(v) In paragraph 15, *for* figure "35," *read* "34."
(vi) In paragraph 16, *for* figure "36," *read* "35."
(vii) In paragraph 17, *for* figure "37," *read* "36."

(True Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To Collectors of Maritime Districts.
„ the Presidency Port Officer.
„ Mr. Marshall.

1897.

Board of Revenue

(Separate Revenue),

MADRAS.

Printed October 7th.

Proceedings, No. 400, 17th September 1897.

SEPTEMBER.

Calling the attention of the Collectors of Tanjore and South Arcot to the remarks of Mr. Marshall in his report on the inspection of the Negapatam and Cuddalore Sea Customs offices; passing orders on certain points and calling for certain information from the Collector of Sea Customs, Madras.

PROCEEDINGS OF THE BOARD OF REVENUE
(SEPARATE REVENUE).

READ—the following letter from F. G. MARSHALL, Esq., Assistant Commissioner of Salt, Abkári and Customs Revenue, to the Secretary to the Commissioner of Salt, Abkári and Separate Revenue, dated Madras, 10th July 1897:—

I have the honour to submit the following remarks on my inspection of the Negapatam and Cuddalore Sea Customs offices.

NEGAPATAM.

2. *Trade and Class of Steamer engaged.*—The great bulk of the trade of this port is carried by the B.I.S.N. Steamers *Sirsa* and *Secundra*, trading between Singapore, Madras and Negapatam. These two vessels are sailing under a "general pass," which I think is entirely opposed to rules, the terminal port, Singapore, being a foreign one. This port is not only "foreign" but is a very dangerous one from a customs point of view as it is a free port, even for wines and spirits. When calling at Madras these steamers file the foreign form of import manifest, but at Negapatam and Cuddalore extracts of the cargo books are put in, thus mixing up the foreign and coast trade systems.

3. These vessels are essentially foreign traders and should not be released from any of the formalities required of that class of vessel when entering and leaving a port and landing or discharging cargo, as the whole of it is more or less dutiable and must be examined before passing into consumption. The Sea Custom Superintendents are both to blame for accepting these extracts of cargo books and the agents of the steamers also for permitting the commanders of the vessels to confuse foreign and coast trade in this manner.

4. *Manifests.*—In several of the manifests and extracts of cargo books, the quantity of arms and ammunition on board is omitted. Notification No. 169 under section 157 (*a*) requires these particulars.

5. Another omission is the ship's dutiable stores as required by the Sea Customs Act—*vide* Board's Proceedings, No. 727, dated 29th January 1883. Little or no notice is taken of these goods and at the outlying ports there is considerable danger of their escaping duty, especially with these Singapore traders which may have their stores replenished without any Customs officer on this side being the wiser, though it is necessary that duty should be paid on them before the class of the vessel is changed from foreign to coast trade.

6. *Import Boat-notes.*—No boat-notes, either for free or dutiable cargo, ever come into the Custom house. The Superintendent says that these forms are used but are taken by the steamer agents as a check on the landing of the cargo.

This means that no supervision is exercised by the customs officials, nor is any cargo tallied. There are, however, six peons, all of whom can read and write. Foreign cargoes must always be tallied by these men and the import manifests checked. At present there is no check at all and a great deal of "overlanding" might take place without any one being the wiser. An authoritative ruling on the use or non-use of import boat-notes for coast cargo is required, for even in Madras no boat-notes are used, consequently there is no check on what is actually landed by any coaster or general pass steamer, nor are these manifests ever checked or any care taken that they are properly cleared.

7. *Valuation of Goods imported.*—Of the dutiable articles, areca-nuts and linen piece-goods form the principal. The former are invariably declared at a value much below the tariff rate for Goa nuts, which I am given to understand are exactly

similar. At any rate the Madras values on Singapore nuts are considerably higher. A great leakage of revenue is apparently taking place in respect to these. The register of packages examined ordered in Board's Proceedings, No. 485, dated 5th December 1896, is not being maintained, nor is there any register showing the market prices of the chief commodities imported, though I believe that this has also been ordered to be kept. I had therefore nothing to guide me as to the correct valuation of goods. Little or no reliance could be placed on anything I was told, for nearly all the officials made it their business to tell lies. As a proof of this I quote the following instance:—While in the Superintendent's office examining some records a man came in with "bills of entry" for the purpose of clearing some bags of "areca-nuts." After looking into these papers I asked to see the goods and was told they were in the godowns. On proceeding there and counting the bags I found two deficient and made enquiries. The peon, Govindasawmy Naicken, said they had been taken for check weighment, but on asking the weighing clerk that officer denied all knowledge of the bags. Further enquiries on the subject elicited the fact that these two bags had actually been weighed by the weighing clerk the day before and had been passed out of the Custom house without paying duty or even examination. These officials all deserve severe punishment and I request it be meted out to them, the weigher especially, for in his note-book I found the record of the two bags weighed though he denied all knowledge of them. The Superintendent was in absolute ignorance of anything regarding these goods and had not even seen the bags, the keys of the godown not being kept by him.

After returning to Madras I was informed that similar betel-nuts would be assessed for duty at Rs. 30 to Rs. 40 there, instead of Rs. 19 to Rs. 25 and less.

8. *Drawback.*—As regards piece-goods which are brought from Singapore, merely for the purpose of being dyed and then exported on drawback, the practice of allowing refunds on such goods appears to be wrong as they have, by being coloured, entirely changed their character and value.

9. *Clearance.*—Three timber rafts detailed below which cleared from Negapatam for Madras in April last have never reached their destination. It is pretty evident that the timber has been landed at some unauthorised place on the coast.

Date.	Owner.	Ports.
12th April	Ramasawmy Chetty	Madras
22nd ,, ...	Appavoo	,,
22nd ,, ...	Periasawmy	,,

To check this practice, which is an excessively common one, and the punishment of which is difficult as the owners are seldom traced by the Magistracy and Police if a complaint is made, I recommend that no clearance be granted to such rafts until a bond, as required by section 161, has been executed.

10. The permission to break bulk required by sections 57 and 59 preparatory to discharge of cargo is never sent off to a vessel but is retained by the wharf peon. The result of this irregularity is that a native vessel from Ceylon did not think this formality necessary at Negapatam, but unfortunately for the master the Port officer noticed what was being done and insisted on the punishment of the offender. The Sea Customs Superintendent fined the master Rs. 5. The amount of this fine most clearly proves that the Sea Customs Superintendent does not recognize his responsibility and is incapable of judging the seriousness of the offence committed.

11. The bills of entry, duplicates and summaries are all in the vernacular. This, so far as general pass steamers is concerned is wrong, as the rules distinctly lay down that such documents must be in English. These documents are written up by "writers" who are allowed to sit inside the Customs House and even fill in the rate and amount of duty to be collected. As for shipping bills, especially for rice, the practice is for the merchant to bring a few bags down from his godown for weighment at the Custom house and on the weight ascertained by the official weigher the documents are filled up and the duty collected. The Sea Customs Superintendent never sees the whole of the consignment nor does he select the bags for weighment himself, neither does he recognize the fact that his duty is merely to check the weight declared by the exporter and not to ascertain it for him as is customary here.

12. The appraisement and examination of goods, import and export, is most perfunctorily executed. On the original bill of entry and shipping bills the Superintendent ought in future to write in red ink the numbers and marks of the packages examined and the general nature of the contents; he must also fill up the column showing the rate of duty in the summary himself.

13. No duty bills are given to the importers by the shroff at the time of payment of duty, so how the Superintendent could write the pass order for delivery of dutiable goods I cannot imagine; he would have to do so in complete ignorance of whether duty has been paid or not. As a matter of fact no pass or delivery order is used by the officials at all, nor is the system understood. In fact I am very sceptical as to whether the whole of any ship's cargo ever comes into the Custom house. The importer simply tells the peon in charge that he has paid the duty and removes his goods.

14. No form of boat note for dutiable transhipped goods is used at all, nor is any officer ever sent off to supervise the transfer of such goods.

15. The weighing machine (Pooley's platform) is out of adjustment, key bent and useless. I was unable to do anything to it as I had no standard weights for *cwts* and *lbs*.

16. *Record.*—The treasury was checked and found correct, but the note register is disgracefully kept. Since the 1st April of this year the disposal of notes amounting to Rs. 15,080 is omitted as follows:—

Value.	Number of notes.
Rs.	
5	2
10	53
20	24
50	16
100	120
500	3

These notes have apparently been remitted to the treasury or their values have, I cannot say which, as I checked the daily balances and remittances from 1st April to date of inspection and found nothing wrong. The Superintendent has never initialled this register at all; this officer and the shroff deserve notice of their conduct being taken.

17. The Receipt and Sent registers are in manuscript and there is no system of filing correspondence according to subjects, &c.; all office copies of letters are strung together between a couple of pasteboard covers.

18. The pamphlet of rules under section 204 produced was for 1893 and not the recent one for 1896, the Superintendent was none the wiser. The Tariff Act has not been corrected and brought up to date.

19. If no cargo is landed or shipped no "*nil*" manifest is filed which I think is required.

20. There is no register of steamers sailing under a "general pass," so long as it is a vessel is all that is material to the Superintendent.

21. The Court-fee stamp register has not been written up since 1st April.

22. All the service books require re-attestation, several have not been re-attested for ten years.

23. All shipping bills are in the vernacular which is wrong and those for dutiable goods are printed in black ink instead of red as required by the rules.

24. The form for port clearance, permission to break bulk, entry inwards and outwards are all kept loose. They ought to be in book form and in duplicate. The duty bill-book is in manuscript. It is most important that this should be printed and in book form.

Cuddalore.

25. Enclosed is an extract of a cargo book filed by steamer *Sirsa* on a voyage from Singapore to Negapatam *viâ* Madras and Cuddalore. At Madras the Master produced at the Custom house the foreign form of manifest, but at Cuddalore, as will

be seen, he treats the vessel as a coaster and sends to the Superintendent an extract of the cargo book. This vessel has a "general pass," but as the terminal port is a foreign one it is opposed to rules to treat her as a coaster merely because it has called at Madras. It is not known whether or when any of these general pass steamers paid duty on the ship's stores. The Superintendent ought not to have accepted the extract of the cargo book instead of the proper form of manifest required of a foreign vessel.

26. The Superintendent informs me that no written forms of applications, to enter port, to break bulk, to enter outwards, to ship cargo, or to clear, are ever filed or granted by him. This is irregular, especially with these Singapore steamers which are really foreign traders and require to conform to all the formalities laid down by the Act.

27. No import boat notes of any kind either for foreign or coast vessels are to be found in the Custom house. The Superintendent informs me that boat notes are used by the agents for their own information; he has nothing to do with them. This means that the Customs officials do not tally any cargo. The sanctioned establishment is not strong enough to tally all cargoes, but can easily manage to supervise and tally the landing of foreign cargoes.

28. Bills of entry and shipping bills for dutiable goods are exhibited in original instead of in duplicate as required by the rules. Both these forms are completely filled up by volunteer writers instead of the columns relating to rate of duty and amount to be paid being entered up by the appraiser and bill clerk or shroff as they ought to be. The extra column "market value" does not find place in these documents.

29. The examination of goods is perfunctorily conducted, and in the case of areca nuts the valuation is much below the Madras rates. The enclosed documents of the *Sirsa* I showed to the appraisers in the Madras Custom house and they are of opinion that the values are nearly 50 per cent. below the market prices. The register prescribed by Board's Proceedings, No. 485, dated 5th December 1896, had not been written up since 24th May, so is valueless and I can place but little reliance on the register of market values of principal commodities imported. If an extract of this register was submitted every month to the Collector, Sea Customs, Madras, some check could be kept on the valuations passed in the outports.

30. The system of delivery of goods from the Custom house under a pass is not understood at all. I found bills of entry unstamped, uninitialled, unchecked, lying in the Superintendent's office drawer though duty had been collected and the goods passed out. These goods again were areca nuts. The explanation offered by the Superintendent was that duty had been paid on these goods after office hours the day previous, so he had accepted these incomplete "bills of entry." The duty referred to I certainly found in the cash-chest but it had not been credited in the accounts. The Superintendent had no business to accept money after hours on incomplete documents. I explained to him that no goods can be allowed to pass out of the Custom house without an order from him written on the duplicate bill of entry and that this duplicate must be compared at the gate by the peon, taken from the owner and returned to the Custom house with an endorsement that the goods have been removed.

31. Another irregularity has also been committed for a long time and that is, the repayment by Superintendent of the duty on rice not actually shipped. His explanation on this point was, that although he received a certain amount of money during office hours yet it did not come into the accounts until the close of the day so that he was authorised to return such portion of it as was not actually due to Government; that is to say, if merchant paid export duty on 400 bags of rice and only shipped 200, the duty on the 200 could be and is returned at once. I informed him of the fallacy of his ideas and directed him in future to always apply for a refund in such cases. These refunds are very dangerous as no official check is exercised over the actual shipment of rice and they could consequently be easily obtained by collusion between the master and the shipper.

32. The same practice prevails here as in Negapatam regarding the preparation of shipping bills for rice. Only a few bags are brought from the merchant's godown to the Custom-house for weighment, and on the weight thus ascertained, the bills are

prepared. The Customs officials never see the whole consignment nor do they select the bags for weighment. Out of 1,000 bags of rice shipped per schooner "Sri Venkatesvarelu" only 2 bags were weighed at the Custom-house.

I found the keys of two of the Customs godowns in the possession of Messrs. Parry & Co.'s maistry, the goods being detained by the firm pending payment of freight, &c. This is wrong, the keys of such godowns must remain in the custody of the Superintendent and if the firm wish to recover freight charges, &c., they must send in a written requisition for the detention of the goods. Very little godown rent is collected in this Custom-house and I am inclined to think that it is evaded in this way and by the removal of goods as described in paragraph 6. The rules regarding collection of godown rent published on page 91 of the pamphlet of rules and notifications under section 204 require a great deal of attention.

33. The outer gate of the Customs yard is in pieces and affords no protection to the premises at all. There is a well in the compound which is used by the public. This again is wrong. No persons except those on business have any right inside the Customs premises.

34. The weighing scales (beam scale) appear to be inaccurate, the knife edges are worn and the beam works all to one side. The weights are very old and have any number of rings attached to the handles, some stamped, others not; it is impossible to say when and who attached these rings and whether the weights are correct.

35. Enclosed will be found a manifest and bills of entry for a timber raft that came over from Ceylon this year. In the Ceylon clearance it will be noticed that 45 logs and 10 pieces are mentioned, while in the bills of entry duty has been paid on only 25 big logs and 35 small ones, thus reducing the number of big logs by 20 and increasing the smaller ones by 25. The object is obvious, the assessed value of the former being Rs. 10 and the latter Rs. 5, the duty following this assessment. I would draw attention to these bills of entry. It will be noticed that the writing is solely that of one man with the exception of the word "correct." Further, from the column of description it is impossible to say what kind of logs they were. They may have been teak, sandalwood or any other wood which certainly differ very considerably in value and yet all are valued at the same price. I am pretty certain that no Custom officer ever saw this raft. Though the head clerk who does the appraising work declares he counted the logs, there is, however, nothing to support this statement, there being no entry in the register prescribed by Board's Proceedings, No. 485, nor any remarks on the bill of entry. The Superintendent leaves all the appraising to his head clerk and knows very little about what goes on.

36. In connection with these rafts, a ruling is required under the Ports Act, for I find that they pay no port dues. They are undoubtedly vessels, for they carry cargo and in some instances a passenger or two in addition to the crew, so I am of opinion that they must pay port dues. The Superintendent argues that he cannot calculate the tonnage. This is easy enough, for 63 cubic feet or so are generally accepted as representing a ton. Again many of the licensed cargo boats leave the port for months together, working at the ports of Pondicherry, Karikal, as well as picking up cargo along the coast which they bring into Tuticorin, Negapatam, Cuddalore, &c. These boats pay no port dues. I certainly think, if they leave the ports for which they are licensed and go trading elsewhere, that on their return to port or in fact on entering any port they are liable to port dues. The matter, however, requires a definite ruling as at present no dues are demanded or paid.

37. *Record.*—The treasury was checked and found correct. In addition to the balance as per treasury accounts, there was the money mentioned in paragraph 31.

38. The contingent account is kept in a manuscript form, the contingent register form No. 7 being posted at end of the month.

39. The register of packages opened and examined prescribed in Board's Proceedings, No. 485, dated 5th December 1896, was not written up subsequent to 24th May 1897.

40. Court-fee stamp register has not been entered since 31st March 1897.

41. The correspondence register is in a form that I have never seen before, only one register being maintained for letters received and despatched. Much carelessness seems to prevail in the disposal of correspondence for, on examining it, I found a letter from the Customs Collector, Calcutta, dated 29th March, directing the collection of duty on a bag of seeds ex S.S. "Nawab." This letter was received on 4th April and the steamer arrived on 11th April, discharged her cargo and sailed the day after, but up to date of my inspection no action had been taken by the Customs Superintendent in the matter, nor did any one know what had become of the bag of seeds.

42. There is no store account of any articles such as chairs, &c., which belong to Government.

43. The second clerk has filed no landed property statements since April 1894.

44. Peon Imam Khan's service book not re-attested since 1876.

Peon Appasawmy since 1873.

Peon Narayanasawmy since 1890.

The head clerk's since 1888.

In the head clerk's book columns 7 and 12 (employé and head of department) have not been signed since 1890.

45. Peon Syed Meer entertained in 1878 has no marks of identification entered. No one in the office knows what has become of the man's old service book, the present one being but a copy.

46. The stationery and printed form registers are in manuscript.

Resolution—No. 400, dated 17th September 1897.

1. *Paragraphs 2 and 3 of the letter.*—The Collectors of South Arcot and Tanjore are requested to explain why these steamers, when trading with Singapore, are treated as general pass steamers, and their attention is drawn to the proviso at the end of the form of the general pass granted to them.

2. *Paragraph 5.*—The attention of the Collectors of South Arcot and Tanjore is drawn to the remarks in this paragraph and to Board's Proceedings, No. 2947, dated 30th November 1882, and the Collector of Sea Customs, Madras, is requested to state whether the instructions contained in the Board's Proceedings, referred to by Mr. Marshall, are being observed in Madras.

3. *Paragraph 6.*—This point will be dealt with separately.

4. *Paragraph 7.*—The Collector of Tanjore is requested to explain why the areca nuts imported from Singapore are assessed at considerably lower rates than in Madras. There appears to be a serious loss of revenue under this head. The attention of the Collector is drawn to the fact that the register showing the number of packages in each bill of entry and the number examined, ordered to be kept in the Board's Proceedings referred to, and the register showing the prices of articles prescribed in paragraph 2 of Board's Proceedings, No. 546, dated 19th December 1894, are not maintained. The Collector is also requested to deal severely with the weighing clerk whose conduct is specially referred to in this paragraph. It is observed that the Superintendent has retired.

5. *Paragraph 8.*—It does not appear how the piece-goods can be identified for the purpose of granting drawback. Notice should be given to the importers that this concession will be stopped after the end of this year.

6. *Paragraph 9.*—This point has also been raised by the Collector of Sea Customs, Madras, and will be dealt with separately.

7. *Paragraph 10.*—The rules must be more strictly enforced in future.

8. *Paragraph 11.*—The Collector's attention is drawn to the extraordinary procedure brought to notice in this paragraph which appears to arise from most culpable indifference to Government interests on the part of the Superintendent.

9. *Paragraph* 12.—The Board approves of the suggestions contained in this paragraph, and requests the Collector to issue instructions to the Customs Superintendent in accordance with them.

10. The Pooley's weighing machine should be sent to the Inspector, Madras Depôt Circle, for repairs; a new one will be supplied on indent.

11. *Paragraph* 25.—The Collector is requested to call on the late Superintendent for his explanation and forward a copy of these remarks with his pension application. He cannot be allowed to escape the consequences of his neglect of duty by retiring.

12. *Paragraph* 30.—The Collector is requested to report on the valuation by the Customs officials as compared with the market prices. The check mentioned in the latter part of the paragraph under reference should be exercised by the Assistant Commissioner hereafter and Mr. Marshall is requested to note the point for incorporation in the draft instructions for the guidance of Salt, Abkári and Customs officers, which he is preparing.

13. *Paragraph* 32.—The Collector is requested to state how the Superintendent finds out how many bags have been short shipped in such cases.

14. *Paragraph* 33.—The Collector is requested to call upon the Superintendent to show cause why he should not be dismissed for the disgraceful indifference shown by him in the matter of checking exports of rice. Common sense should have shown that the practice commented upon was wrong. As regards allowing the keys of the customs godowns to be kept by private persons, the procedure was most improper and should also be explained.

15. *Paragraph* 35.—Proper scales should be provided without delay.

16. *Paragraph* 36.—The facts disclosed in this paragraph should also be considered and the Superintendent's explanation for neglecting to supervise appraisement work taken in connection with the question of the punishment to be inflicted on him for general neglect of duty.

17. *Paragraph* 37.—The attention of the Presidency Port Officer is invited to this paragraph.

18. The other points dealt with in these inspection notes should receive the careful attention of the Collectors concerned and steps taken to remedy the defects without delay.

(True Copy and Extract.)

(Signed) N. S. BRODIE,
Acting Secretary.

(True Copy.)

(Signed) EDMUND MILLETT,
Assistant Secretary.

To the Collector of Sea Customs, Madras.
„ the Collector of South Arcot with enclosures.
„ „ „ of Tanjore.
Copy to the Collectors of other Maritime districts.
„ Mr. Marshall.
„ the Presidency Port Officer.

Md. Md. Pahlvan.

Enclosure No 5 to Collr's Letter dated 22nd December
No 6224 / Rev of 1897 Dis 6231 / Rec 97

To Proceedings of the Collector of Tanjore.

Dated 22nd December 1897.

Read the following papers:—

(1) Petitions from (1) "Truth Dayer" dated 21st August 1896 to the Head Assistant Collector (2) Rosa Mavakayer dated 25th September 1896 and 6th October 1896 to the Collector of Tanjore regarding certain irregularities in the Negapatam Sea Customs office in the matter of collection of import duty on certain articles

(2) Unsigned petition dated 29th October 1896 accusing Mahomed Mohiuddin of fraudulent practices.

(3) Report from the Superintendent of Sea Customs Negapatam No. A dated 28th September 1896

(4) Head Assistant Collector's memo dated 6th March 1897 suspending the Head Clerk K. S. Narayana Sastri pending further orders.

(5) Mr. A. E. Marjoribanks' report dated—

dated 1st April 1897 Ref on 828/Cus of 96
on the irregularities which came to
his notice.

(6) Collector's Reference on Petition 2777/Rev
of 1896 dated 5th May 1897.

(7) Head Assistant Collector's report dated
20th July 1897, Ref on Petition No. 828/Cus of 1896.

(8) Head Assistant Magistrate's letter
No. 322/Mag of 1897, dated 15th August 1897,
and the Copies of Judgments received
therewith.

(9) Collector's Ref on Petition No. 2777/Rev of
1896 dated 19th August 1897.

(10) Head Assistant Collector Mr. J. Cotton's
further report dated 19th September 1897
Ref on Pet 828/Rev of 1896, on the Negapatam
Sea Customs frauds with the Explanations
of the Officers Concerned.

(11) Proceedings of the Collector of Tanjore
dated 12th October 1897 Ref on Petition 2777/Rev
of 1896

(12) Head Assistant Collector's letter
dated 18th October 1897, No. 371/Cus of 1897,
together with Copy of the orders passed
by him in Connection with the frauds
dismissing the 2nd Clerks and re-
Commanding the dismissal of the Head
Clerk.

(13) Proceedings of the Board of Revenue
No. 400/S.R dated 17th September 1897 passing
orders on Mr. Marshall's report on
his inspection of the Negapatam Sea
Customs Office.

(14) Proceedings of the Board of Revenue
No. 432 S.R, dated 8th October 1897,
bringing to notice the danger to Government
Revenue arising from ignorance or want
of Vigilance on the part of the Customs
officers at outports in fixing on market
values on imported goods and requesting
the Collector of Tanjore to call on the
Late Sea Customs Superintendent of Nega-
patam for an Explanation as to the very
low valuation fixed on Amber imported
at that Port.

(15) Explanation of the late Superintendent
of

of Sea Customs, Negapatam, dated
S. Chinnasami Aiyar, dated 31st October
1897, in the matter of low valuation
of timber, with the Head Assistant
Collector's remarks thereon.

(6) The records connected with the
case.

Order

Before entering into the facts connected
with the Negapatam Sea Customs frauds,
it will be as well to state the authorised
procedure for the importation of goods.

2. On the arrival of a ship at
a Customs port the master or agent
should furnish the Superintendent
with an import manifest in the form
given at page 40 of the Pamphlet of
Customs notifications specifying
all goods imported from such vessel.
Amendment of obvious errors and
omissions in the manifest and supple-
mentary manifests are permitted on
payment of fee, if required (section 55

of the Sea Customs Act). The manifest
should be accurate and it is the
duty of the master or the ship's agent
to prepare a correct account of the
goods committed to his care from the
bills of lading. The specification need
only be true to the best of the master's
knowledge and belief. (Grimley's note
to section 55)

3. On the landing of goods from an
importing ship, steps are taken for
their clearance. The person applying
to clear the goods must produce the
bill of lading to the Superintendent of
Sea Customs, except in special cases on
cause shown to the satisfaction of the
Superintendent. In the absence of a bill
of lading, a delivery order from the
master or agent of the ship must be
produced (Para 8 of Board's Standing
Order No 70). He should also make
entry of such goods by presenting to
the Superintendent a bill of entry
(with an import summary attached)

or application for clearance in the form given at page 49 of the Pamphlet in duplicate. The particulars of the bill of entry should correspond with the particulars given of the same goods in the import manifest (Sections 29 and 86)

4. The different sort of goods should be described in the bill of entry as distinctly as possible according to their varieties (Para 2 of Board's Standing Order No. 70). In token of the accuracy of the entries in the bill the owner should subscribe a declaration of the truth thereof at the foot of the bill. In case of doubt, the Superintendent of Sea Customs may require the owner or his agent to produce the invoice etc and to furnish any information relating to value quantity or description of goods as to him appears to be necessary (Section 29 of the Act) and, if it be found that the packages in which goods are contained differ widely from the description given in the bill of entry or that the contents thereof have been misstated in it in regard to sort, quality, quantity or value, the packages together with the goods are liable to confiscation and every person concerned in any such offence is liable to a fine not exceeding one thousand Rupees (section 167, clause 37).

5. Articles the valuation of which is not given in Schedule II of the Tariff Act and which are subject to duty ad valorem should be passed upon the market value which should be declared by the owners in the bill of entry and determined in the mode prescribed by section 30 of Act VIII of 1878 (c. Board's Standing Order No. 70 para 4). For the purpose of checking the market value as declared by the owners or their Agent, market values of goods are under Collector's memo dated

5"

5th December 1894. No 1356 S.R to be
ascertained by the Da a Customs Pons
and recorded in a note-book given
to them for the purpose the Entries
therein being tested by the Superintendent
and his Head Clerk under their initials
by making Enquiries during their morning
and Evening walks, through the trade
centre. If the market value entered
by the owners or their Agents in the bill
of Entry is less than the actual value,
the Superintendent may detain the
Goods giving notice to the importer of the
value Estimated by the Customs House
and may take on behalf of Govern-
ment, in the mode prescribed by
Section 32 of the Act, any article
which he may consider to be under-
valued or impose a fine for under-
valuation (Paras 4 and 5 of the
Board's Standing Order No 70). Under
Section 194 of the Act any officer of
Customs may open any package and
Examine any Goods; and under Section
195 the Superintendent may take Samples
thereof for Examination or for ascertaining

the

the Values thereof on which duties are pay-
-able, or for any other necessary purpose.

6. The bill of Entry having been Examined
the duty (if any) leviable on such Goods
should be assessed, and on payment
thereof the Customs officer furnishes
a bill for the amount of duty paid —
para 2 of Board's Standing Order
No 70 - and makes an order for clearing
the same; and such order will authorize
the owner to receive the Goods (Sections
87 and 89 of the Act)

7. It is necessary also to refer to the
procedure which was actually observed
in the Negapatam Sea Customs House
in the matter of clearance of Goods.
Goods when landed out of the Steamers
are stored chiefly in the outer Customs
Go-down to the north of the British
India Steam Ship Agents Colleseers
Adamson Mactaskart and Co's office
on the beach. Two locks are put on the
Go-down, one by the Customs officers and
the other by the Steam Ship Agents. The
Consignee or his Agent obtains a —

delivery

delivery order from the Ship & Steamer agent authorizing the Customs Officers to deliver the Goods shown therein to the person named therein who is Either the Consignee or his agent. The latter takes the Superintendent's initials to the Delivery Order and presents it to the Go-down peon who hands over to him a certain number of bags appertaining to the Consignment as samples. The Consignee or his agent produces the Samples to the weigher who weighs the bags and notes the result of the weighments in a book maintained for the purpose which gives the following particulars:—

(a) Vilasams (addresses) of bags or the names of Consignees.

(b) The number of bags actually weighed.

(c) The description of Contents of such bags as Pidavu (Split) Kalippakku (Chank bags as Pidavu (Split) Kalippakku (Chank or red) etc, in the case of betel nuts and

(d) The weight of each bag weighed.

8. The weigher then notes in pencil on the delivery order or tells the Consignee or his agent the average weight per bag of each sample such as Pidavu or Kalippakku. The Consignee or his agent then writes up his bill of Entry or application for clearance in duplicate entering therein

(1) The number of bags of each description of goods such as Pidavu or Kalippakku.

(2) The total weight of each description of goods, at the average weight declared by the weigher.

(3) The value of goods calculated with reference to the Register of market values maintained in the Sea Customs office; together with

(4) other particulars including declaration of the correctness of the Entries therein

having prepared the bill of Entry, the Consignee or his agent presents it through the Superintendent to the weigher who checks the weight as entered therein and checks the weight as entered therein and initials it. This check is exercised by

multiplying the number of bags of each description such as Pilavu or Kalippak-ku by the ascertained average weight of each such bag and seeing that it is correct. There is nothing to show that the weigher used to see that the bags entered in the bill of Entry as containing a certain description of goods such as Pilavu or Kalippakku did actually contain that description. He appears to have relied on the description given by the Consignee or his Agent. The bill of Entry is then checked by the Sea Customs Head Clerk or one of the other two Clerks who initials it also. The Consignee or his Agent then takes it to the Superintendent and pays the duty to the Cashier who initials one bill of Entry and returns it to the Consignee or his Agent, while the other is filed in the office. Armed with the bill of Entry, the Consignee or his Agent goes back to the Go-down and takes away his goods, giving the bill of

Entry to the Go-down Peon who returns it to the Office, after the delivery of the goods.

Q. Now as to the fact of the case:-

On the 23rd August 1896, the Acting Head Assistant Collector, Mr. Marjoribanks received a petition signed "Pulla Dayer" in which it was stated that Muhammad Muhi-ud-din, Head watchman of the firm of Messrs Adamson Mackaskart and Co and a broker, with the Connivance of the Sea Customs Officials, Negapatam, cleared from the Custom House on behalf of Timmacharaya and Kodandarama Pillai 125 and 57 bags of Crane or Superior beet nut (Kalippakku) as if they were of inferior sort (Pilavu) on payment of a much lower duty than that authorized by the Act, by entering the nuts as of inferior sort in the bill of Entry filed by him, though he had received from the Consignees themselves the duty payable on the Superior sort which the Consignments in fact contained; that Muhammad Muhi-

Muhi-ud-din and the Customs officials shared the difference of duty among them, and that this was not the first instance in which money due to Government was shared. The Head Assistant Collector forwarded the petition to the Superintendent of Sea Customs on the 30th August 1896, for Enquiry and report.

10. Two petitions from Ghaus Marakayar and others and an unsigned petition were also received by the Collector on the 26th September and 8th and 30th October 1896, respectively in which Muhammad-muhiud-din was accused of similar fraudulent practices in general. It was also stated that in one instance in which it was brought to the notice of the Customs House Officer that Chang or red betel nuts (Kalipaku) were passed as the less valuable Pork of Pilau or Split nuts on payment of a low duty, the matter was hushed up on receipt of a bribe of Rs 50 and that the result of the inaction has been to defraud Government of from Rs 17,000 to Rs 20,000. It was further stated in the petition that Muhammad-muhi-ud-din entered double Chests of frankincense as single ones in the bills of entry and got them cleared on payment of the lesser duty. These petitions were transferred to the Head Assistant Collector, a report being called for on the petition received on 8 October 1896. Seven similar petitions, Anonymous and Pseudonymous, accusing Muhammad Muhi-ud-din of similar conduct and quoting definite instances were also received by the Head Assistant Collector. It was also stated in one of them that the Go-down peon Durai-Pani Naicken was hand and glove with Muhammad Muhi-ud-din in perpetrating the frauds.

11. In reference to the petition referred to in para 9 supra, the Superintendent of Sea Customs, after examination of the Sea Customs records and the Merchants accounts reported

Carzi

Carzi dated 28th September 1896 (No. 8)
to the Head Assistant Collector that
the Consignments which were Composed
of Chank or more valuable betelnuts—
were passed as split or less valuable
ones on payment of less duty (ad va
lorem) and requested orders to Collect
from the Consignee's agent — who agreed
to pay — the difference of duty omitted
to be Collected. The Superintendent
also brought to notice that it appeared
that the omission to levy the proper
duty was due to his Head Clerk,
K. S. Narayana Sastri — who, without
Examining the bags sent to him by the
weigher to see if the article was of
the kind specified in the bill of entry
or Application put in by the Consignee's
agent Abubakkar Abubakkar — exam-
ined and the value of the articles as
entered in the Application was —
correct — initialled the application
either from some motive (improper) or
through wilful or gross negligence, as if
he had Examined the description

3

of the articles and their value and
found them correct; that the Head
Clerk who admitted having received
the bill of entry relating to the case —
from the peon Doraisami Naick while
the petition was under Enquiry reported
that it was missing and that this
circumstance threw great suspicion on
his Conduct. The Superintendent
thus pointed him out as the author
of the mischief.

12. On the 5th March 1897, the Head —
Assistant Collector inspected the Sea
Customs office and found that in the case
reported on by the Superintendent there
was a short levy amounting to Rs 55-7-3
and this amount which the Consignee's
agent agreed to pay was collected by
the Sea Custom Superintendent under
his (Head Assistant Collector's) orders
on the same date. On the 6th idem —
the Head Assistant Collector (Sus-
-pended the Head Clerk pending
further orders, having reason to believe
"that he must have been privy to the
"frauds the Extent of which have yet

to

"to be fully determined"

13. On the 5th March 1897, V. Sinna Marakayar Malemiyar of Nalore, a merchant, in his sworn deposition before the Head Assistant Magistrate, Complained against Muhammad Muhi-uddin of having in 4 instances fraudulently misappropriated a portion of the money entrusted to him for payment of Government duty on betel nuts Consigned to him but which he did not pay to Government by getting Chank (Kalikpakku) or more valuable nuts passed as split or less valuable ones and paying a lesser duty. The Head Assistant Magistrate, Mr. Marjoribanks, found that in three of the four instances referred to Muhammad Muhi-uddin had embezzled Rs 414-4 in the manner alleged, and accordingly convicted him of the offence of Criminal Breach of trust by a broker and Agent under Section 409 of the Indian Penal Code and sentenced him to undergo rigorous imprisonment for 18 months and to pay a fine of Rs 500. On Appeal, the Sessions Judge reduced the Sentence to one of 6 months rigorous imprisonment and a fine of Rs 100 and in default of payment, two months further rigorous imprisonment, modifying the Lower Court's Conviction by finding the accused Guilty of one or other of the offences specified in Sections 418 and 409 I.P.C. in the alternative. In his Judgment the Sessions Judge has observed as follows:—

"There is evidence to show that "the accused practised similar fraud "in a number of other instances, besides "the 3 instances dealt with in the "charge. That is a Circumstance "which must be taken into Consider-"ation in awarding punishment. "It appears, however, from the "evidence that the fraud could not "have been practised without the "Existence of gross Carelessness or fraud "on the part of some of the Sea Customs Officials

"officials. The charges made by the
"accused on these bills be submitted to
"Complainant appear to have been
"right according to the tariff rates
"for the goods cleared, but the Customs
"duty collected in two cases was
"that payable on a different class
"of goods liable to a lower tariff rate
"and in one case, (the first case in
"the charge), the amount seems to
"have been wrongly calculated." —
(Para 7 of the Judgment).

"It is the Sea Customs officials
"responsible for these irregularities
"rather than the accused who appear
"to me to deserve exemplary punish-
"ment (Para 8 of the Judgment)

14 To have an idea of the loss of
duty on betelnuts, the Acting Head
Assistant Collector Mr. Cotton —
summoned 42 of the merchants
who had dealings in betelnuts in
1895 and 1896, of whom 21 (including
Vinnachchiarakayar and Kothandara-
-mana Pillai already referred to)
appeared. These were the leading
merchants

merchants of Negapatam and chafore and
Consisted both of those that employed —
Muhammad-mubi-ud-din to clear their
Cargo and of those that did not. He
Examined their accounts by Comparing them
with the bills of Entry or Applications Concerned
and the results are shown in Separate
registers marked appendices I to XXI.
Of the 21 merchants, the accounts of 9 do
not show any loss to Government and these
did not employ Muhammad-mubi-ud-
-din. The accounts of the remaining 12
merchants show loss to Government. Of these
merchants Muhammad mubi-ud-din was
employed by 7 and partly by 2, the
remaining 3 (2 of whom were minor dealers
employing others) in which there has been loss to Government
are Entered. It shows that in 82 out
of a total of 389 Consignments to the
12 merchants in 1895 and 1896, there
was loss to Government as shown

below.

below:-

	Rs. as. P
(1) Loss by passing Consignments or portions thereof as containing betelnut — of a class inferior to that they actually contained ie by passing Kalippakku as Pilavu, Mattappilavu or — Vettappakku; Kottappakku as Pilavu; Vettappakku as Pilavu, and Pilavu as Thuvar Pilavu, and Mattappilavu or Sottappakku, or mattappilavu or Sottappakku (59 Cases) - - - -	795. 8. 2
(2) Loss by passing 10 bags of pepper as 10 bags of split betel nut (Case No 29) -	8 - 9. 0
(3) Loss both in the way indicated in Item No 1 supra and by Calculating duty on short weight, the Merchants' account showing higher weight (Cases Nos 55, 56 & 57) -	41. 3. 7
(4) Short Collection of duty owing to error in Calculating 16 Cases Nos 15, 72, 76 and 80) - - -	10. 6. 2
(5) Loss due to difference between the weight as given in Merchants' books and that recorded in Sea Customs accounts, the former being greater than the latter (15 Cases) -	31. 3. 9
	886. 14. 8

Regarding the last item (No 5) the Head Assistant Collector says that the weight of the Consignments as per Sea Customs records are found to be less than those as per bills furnished to Merchants by their Agents and that they do not, however, Concern the Government but show only that the Merchants have been defrauded by their Agents. He has accordingly excluded the amount of Rs 31. 3. 9 (given as Rs 31. 11. 9 by the Head Assistant Collector) in striking the Loss which he brings out at Rs 854. 8. 11 (This should be Rs 855. 10. 11). If the item of Rs 31. 3. 9 is to be excluded the sum of Rs 14-1-6 included in the sum of Rs 41. 3. 7 (item 3 supra) on account of excess weight as per Merchants' books has also to be excluded. This will reduce the Loss to Rs 841. 9. 5 in 67 Cases, Muhammad Muhiuddin in 55 Cases and the other brokers figuring in 12

A sum of Rs 14. 5. 1 (vide Exhibit B) was also found to have been Collected in excess obviously owing to error in Calculation. 14 other Cases of Excess Collections in which the range of Error was

was small have been excluded from calculation.

15. The loss has been caused by the following omissions, irregularities etc.

(1) Omission on the part of the Steamer Agents to enter in the Import manifest and in the Delivery order, the particular description of betel nuts imported, though such description was given in almost all the bills of lading. For instance, particulars of betel nuts as to whether they are Chanj, red or Kalippakku or split or Pilaru are given in almost all the bills of lading, but the description is given only as: B nuts in the Import manifest and in the Delivery order.

(2) The Steamer Agents issuing delivery orders in the name of their own Head watchman Muhammad Muhiyudin. This Enabled the latter to take advantage of his position as the Company's Head watchman to have access to the Go-down and, by changing bags etc, get valuable Goods passed at a lower rate of duty.

(3) The Sea Customs Superintendent permitting Muhammad Muhiyudin above referred to as the Company's Head watchman to keep the Key of one of the locks over the Go-down and to have access to the Go-down. The Customs officers should be in sole charge of the Goods till the duty is paid and the Goods cleared.

(4) Import manifests, delivery orders and bills of Entry with insufficient particulars being accepted in the Sea Customs office and passed without any check, the power to call for further particulars and prosecute or fine the parties giving wrong description etc, conferred by the Act being left unavailed of.

(5) Bills of Lading not being required to be produced when application is made for clearance as required on para 8 of the Board's Standing Order No. 70. If the bill of Lading had been produced with every application for clearance,

there

there would not have been room for swindling on such a wholesale scale.

(6) Omitting to give receipts (bills) for moneys paid as required in para 2 of Board's Standing Order No 70. If receipts had been granted the Consignees would ~~not~~ 45 have at once found the fraud that their Agents had been practising upon them and put a stop to such practices.

(7) Consignee's Agents, principally Muhammad-Muchi-uddin, fraudulently Entering in their bills of Entry that betel nut of inferior sort was to be cleared while as a matter of fact betel nut of superior sort and therefore of higher value and subject to payment of higher duty was to be cleared; and actually clearing betel nut of superior sort which the Consignments in fact contained, the bill of Entry not being verified in the Customs office with the Contents of the Consignments.

(8) The weighers weighing much less than the prescribed percentage of bags. viz 10 per cent, and neglecting to verify the description of goods as entered in the bills of Entry when checking the weight as entered therein.

(9) The Go-down peons delivering to the Consignees or their Agents articles other than those entered in the bills of Entry sent to him. For instance in case No 1 in Exhibit A. 61 bags of Rice and 49 bags of Kalippakku were entered in the bill of Entry while he actually allowed 51 bags of Rice and 59 bags of Kalippakku to be cleared from his Go-down

(10) Neither the Superintendent nor his Head clark checking the register of market values kept by the peons as directed This register is to check the market value as declared by the Consignees in the bill of Entry, but as a matter of fact the Consignees or their Agents obtained their market value from this register and entered it

it in their bill of entry because the values as entered in the register were generally lower than those prevailing elsewhere even after making allowances for trader's discount etc. That the values are generally lower is, Mr. Marjoribanks thinks, established by the fact that the merchants have been admitting bills of Muhammad-Mushi-ud-din in which he has uniformly entered higher values than those entered by the Sea Customs officials even in cases where there was no fraud as to the description of the goods. Under Para 2 of Boards Proceedings No. 115/SR dated 4th March 1895 the Register of market values is to be maintained at the several ports and the actual prices as ascertained in the local markets should be entered therein.

16. It is to be noted that description of nuts such as red Chaug or split nuts which were given in the Steamer Agent's delivery orders in 1894 were as a rule omitted from the beginning of 1895, when owing to a change in the tariff rates betel nuts became chargable advalorem.

The Head Assistant Collector addressed the firm as to the omission and in its reply dated 27th August 1897, No. B29/811, it is stated that it was not aware that Muhammad-Mushi-ud-din had been acting as broker for any merchants until he was convicted of fraud lately by the then Head Assistant Collector, that it was a matter of indifference to it whether the Shipper declared Chaug betel nuts or simply betel nuts as having been shipped as the freight on all the betel nuts was the same, and that as a rule when betel nuts were shipped, it was not distinguished in the bill of lading of what quality they were. The firm added that the delivery orders issued by it were in accordance with the bills of lading, but that on occasions when the bill of lading is not forthcoming it issues its delivery orders with reference to the Ship's manifests from which the description of the Cargo is taken. The

Head

Head Assistant Collector thereupon obtained all the bills of lading in the steam ship Agents office relating to — Consignments received in 1895 and 1896, and examining them has found that the required description of nuts is given in all but 7 or 8 cases in Exhibit A. The Head Assistant Collector thus very properly concludes that the firm's statement that the bills of lading did not distinguish the several kinds of nuts is not accurate. He also draws attention to the fact that the delivery order became defective from the introduction of the altered tariff rate and that it materially benefited the firm's Head watchman Muhammad Yusuf-uddin who alone had in his dual capacity of Head watchman and broker, facilities for dealing with the Consignments in the detached Go-down, as he liked: and that the facts seem to connect also the subordinate Executive staff of the firm with the affair. I agree with the Head Assistant Collector. However this may be, it was the duty of the Sea Customs Superintendent to obtain the required particulars of Consignments, to fine or to prosecute for wrong description etc as required by the Act, but this he completely neglected to do.

17. The above relates to items Nos 1 and 2 of the irregularities above noted. The other irregularities relate to the Sea Customs office itself and the Head Assistant Collector has held the following officials responsible therefor.

(1) Doraisami Mayudu, Go-down peon
(2) Michael das Puai, watcher.
(3) D.A. Narayanasami Aiyar, late Sea Customs 2nd Clerk and recently Taluk Sumastah at Nagapatam.
(4) Rajagopala Puai, Temporary Clerk.
(5) Venkata Swami Mayudu, Sheroff
(6) K.S. Narayana Sastri, Head Clerk
(7) Shinnasami Aiyar, Superintendent of Sea Customs.

(1) Doraisami Mayudu, Go-down peon:—

The charge against this peon is that he passed out of the Go-down Consignments which

which did not answer to the descriptio
given in the bills of Entry or applications.

He Explains that he passed out
of the Go-down the bags bearing the Vilasam
or address given in the bills of Entry
or applications and the number of
bags therein specified and that he
does not examine the description of
articles. He added that as Muhammad
Ghuri-ud-din was the Head watchman
of the Steamer Agents charged with the
duty of taking Charge of, and delivering
Consignments and as it has been
usual with him to obtain delivery
orders in his own name and obtain
delivery of bags Etc, he allowed him
access to the Go-down and that owing
to the large number of bags received and
to the insufficient size of the Go-down
it was not practicable to arrange
bags according to their descriptions.
The Head Assistant Collector Mr.
Marjoribanks remarked about
this man that he must have been
either privy to the frauds or grossly
negligent — Else Kalippakku bags —

Could

could never have left the Go-down upon
a bill of Entry for Pilaru. The Head
Assistant Collector Mr. Cotton remarks
that the man's responsibility for
keeping the bags in order, for not allow-
-ing any stranger to interfere with them
and above all for seeing that bags
which do not correspond to the description
given in the duplicate bill of entry do
not leave the Go-down is undeniable.

(2) Michaeldas Pillai. weigher

The charges against this man are (a) that
he failed to weigh certain Consignments
and (b) that he failed to bring to notice
the discrepancy between the alleged
and actual Contents of the Consignments.
He Explains that under the orders of the
Superintendent, he weighed 4 or 5 bags out
of each Consignment brought by the
Consignees or their Agents, that he
correctly weighed each bag and entered
the weight thereof in the book maintained
for the purpose, that Agents should state
weight in the bills presented by them
to the merchants to benefit themselves.
Especially as it was not the practice

to

to give receipts for payment of duty;
that when there were several Consign-
-ments of the same description of goods
and when it was found difficult in
the Go-down to send for weighment some
of the bags belonging to a certain mark
or address by reason of their being placed
under the heaps of bags of several others,
the average weight of the several Consign-
-ments of the same kind actually
weighed was given in such Cases; that
he has done so on one or two occasions
under the orders of the Superintendent
on Complaint of delay made by
merchants and that he used to
weigh the bags, enter the weight in
the book and initial the application
as to the Correctness of the weight therein
entered. He further stated that he had
never examined the Contents of any
bag nor was he ordered by the Super-
-intendent or Head Clerk to do so
when weighing, that he used to enter
the description given to him by the
merchants or their Agents at the time
of weighments; that he had no time

to

to Examine the bags, that if he attempted
to do so, his business would be re-
-tarded, that it was the practice
for Clerks to Examine and appraise
the goods after weighment; that in
Case of dispute as to valuation of
goods made by Clerks, the Superintendent
would value the goods; and that
besides weighing he had also office
Scriptory work to do. The Head Assistant
Collector remarks that sample bags
in all the Consignments Except 13 are
shown in the weighment book as
having been weighed, that as regard
Consignments the weight of which was
Estimated, his action was clearly
wrong, that the Authority of the
Superintendent therefor has not
been proved, that assuming that
the weighment book is Genuine and
that it represents Correctly the
articles weighed, the writer has still
to Explain the wrong description of
bags weighed in his book which were
copied as a matter of course into the
bill of entry and were ultimately
passed as Correct, and that in

our

one case a bag of Kalipspakku Consign-
-ment was weighed as Kalipspakku
but was entered in this bill of entry
initialled by the weigher as Pluvu
and passed as such. He adds that
his Explanation is unsatisfactory
as whether the weighment book was
genuine or not, the initial mistake
was with the weigher. The Head
Assistant Collector has submitted
a statement (Exhibit C) Comparing
the description of nuts as per bills of
lading with that as per other accounts
and the result of weighment as per
the weigher's book. From this it will
be observed that in Cases where the
Consignment is of Kalipspakku only,
weight is recorded in the weighment
book of both Kalipspakku and Pluvu
as per Playombags
bags, only, that the total weight as
recorded in the bills of entry and
certified to by the weigher is incorrect
in almost all the Cases, and that
the number of bags weighed in each
Consignment is ordinarily 2 or 3 and
occasionally never Exceeding 5 whatever

may

may be the number of bags in the Consignment
The number of Cases in which weighment
was made by the weigher is 55. In his
remarks on the inspection of the office,
Mr. Marshall, Assistant Commissioner
of Salt Abkari and Separate Revenue,
having stated that this man denied
all knowledge of two bags of arecanuts
which they had been actually weighed
by him the day before, as shown in his
note book, the Board has in its Pro-
-ceedings, dated 17th September 1897 —
No 400, directed the Collector to deal
with him severely.

(3) T. D. Narayanaswami Aiyar late Sea
Customs 2nd Clerk and recently Taluk
Gumastah, Negapatam. The Charges
against this man are that he checked
the bills of Entry or applications in 10
Cases viz 1, 7, 12, 13, 28, 29, 38, 55, 70
and 73 and weighment in 2 Cases
viz 56 and 79 and passed one Kind
of article for another resulting in loss
to Government of Rs 137-3. He Explained
that he is not responsible for verifying

the

the Entries in the bills of Entry or Appli-
-cations by Examining the actual Contents
of the Consignments, that his duty was
only to check the Value of the Goods
and the duty thereon as entered
in the bills of Entry or Applications,
that he has affixed his initials in
the Applications as in Cases of passengers'
baggages Examined by the Superintendent
in token of the Correctness of the
figures therein, that the Superintendent
used to direct Clerks to Examine delivery
orders but that in none of the Cases
referred to he was asked to do so,
that his duties are specified in the
office work list and that passing
one kind of article as another could
only have been detected by the weigher
or the person in charge of the go-down. He,
however, submits the following explana-
-tion in regard to the Cases
referred to.

Cases Nos. 56. 73 and 79

In these Cases, the
articles

articles are said to have been under-
-valued. In such Cases, the Value
is entered only under the orders
given by the Superintendent upon the
representation of the parties. In
Case No 79 where 32 bags of Pitavu-
-pakku was passed as 32 bags of
Thuvarpakku, he initialled the bill
of Entry in token of having Compared
only the particulars noted therein.

Nos. 1, 7, 55 and 70

In these Cases, both kinds of
nuts as noted in the bill of Entry
have been passed though there is
some difference in the number of
bags of each kind as per merchants
accounts. As the Clerk who
initials the bill of Entry is not present
at the time of passing of the Goods,
no blame can be attached to him.

Nos

Nos 29 and 38 :-

86 and 55 bags of split nut —— respectively have been passed but the Entry in the Merchants' accounts show that two different Kinds — have been received. These are Cases for the Go-down prior to check. The Entry in the delivery order for the 2 Cases is B nuts.

Nos 12, 13 and 28[x] -

[x] This was not Checked by } The Merchants' accounts show
C Narayanaswami Aiyar but } that Kalippakku
by C Narayana Sastri . }

has been passed. If the Samples produced for Examination and weighment were Correct, the mistake ought to have been detected by the weigher and the person who delivered the bags.

(6) Head Clerk K.S. C Narayana Sastri

The charge against this man is that he passed one kind of betelnut as another

[x] Included one case involving Rs 33 in which the bill of entry was checked both by Narayana-Swami Aiyar and Narayana-Sastri and which is included also in the number of cases checked by Narayanaswami Aiyar.

in 4[x] cases resulting in loss to Government of Rs 659 - 14 - 3 and that he committed errors in calculation in 4 cases which resulted in short collections amounting to Rs 10 - 6 - 2 and in three cases in over collection of Rs 9 - 13 - 1 and other irregularities generally - He explains that as the work distribution lists will show, the clerks are purely ministerial and not executive officers, that he used to check only the value of the articles and the duty thereon as entered in the bill of entry, the owners declaration as good thereof of the truth of the statements therein made being taken as accurate, that under Section 29 of the Sea Customs Act, it is for the Superintendent to take the necessary steps in cases of

[x] Entered as Two in the Head Assistant Collector's report.

of doubt to ascertain the real value, quantity and description of the goods, that the Superintendent has on some delivery orders written "D.C" or "D.C examine" meaning that the Consignments covered by each delivery order should be examined by him, that he has examined the consignments in all such cases, that in only one case, Viz No. 32 in Exhibit A in which such a note had been made by the Superintendent, 60 bags of Kalippakku and 30 bags of pilavu were passed as 70 bags of pilavu and 20 bags of Kalippakku, that the difference was due to a per centage only of each description of bags having been examined by him under the rules, that it was out of the question to examine each and every bag of the consignments in a store like nagapatam, especially as the bags had not been properly arranged Consignments were owing to want of space, that he did not examine the description of bags in the remaining 46 cases as he was not required to do so by the

Superintendent of Sea Customs, that it was the duty of the weigher to ascertain accurately the contents of the bags that he weighs and initial the bill of entry in token of correctness of weight and description of bags, that his (Head clerks) initials in the bills of entry concerned are in token of his having checked the value and the amount of duty thereon as in cases of bills of entry for sundry boxes, mat bundles etc, examined by the Superintendent and that the passing of the goods is exclusively done by the go-down peon who is furnished with a ring needle evidently for the purpose of ascertaining the contents of the bags before they are removed from the go-down. As for the errors in calculation in Nos 15, 72, 76 and 80 in Exhibit A which resulted in a short collection of Rs 10-6-2 and in 2 cases in Exhibit B which resulted in an over collection of Rs 9-13-1, he says they are due to oversight resulting from pressure of work. In certain instances he also failed to notice, and passed as correct, incorrect calculations made by the weigher, the

* Nos should be 3.

the incorrectness of which were patent on the papers placed before the clerk. In regard to the price list he says that it is duly maintained and then and there verified by the Superintendents by enquiring the merchants. He does not refer to his checking it. He evidently does not check it as required in the Collector's order No. 1356/S.12 dated 5th December 1894. The Head clerk further brings to notice that in arriving at the loss in Exhibit A, the weight of a Kalippakku bag was taken as the ascertained weight of a pilavu bag, that in almost all cases the pilavu bag weighs not less than 2 cwts while the Kalippakku bag weighs not more than 1 3/4 cwts and that if the weight of a Kalippakku bag is calculated as above, there will be considerable decrease in the figure shown as loss to Government - It is true that in cases of consignments consisting partly of pilavu and partly of Kalippakku bags which were passed as pilavu - if the weight of the consignment had been calculated on the weight of a Kalippakku bag - the number of bags constituting the consignment remaining the same - the total weight of the consignment and consequently the value on which the duty should be calculated would be less than the weight and value calculated with reference to the recorded weight of a pilavu bag:-

E.g.:

100 bags.	Total weight if all had been passed as pilavu.	correct weight as suggested by the Head clerk -
50 pilavu 50 Kalippakku	100 X 2 = 200 cwts	50 X 2 = 100 50 X 1 3/4 = 87 1/2 187 1/2

but it is impossible now to ascertain the correct weight of the consignments concerned as the weight is not uniform and as on actual weighments it has been ascertained by the Head Assistant Collector that a bag of pilavu weighs from 1 cwt and 76 lbs to 2 cwts and 39 lbs and a bag of Kalippakku from 1 cwt and 93 lbs to 1 cwt and 101 lbs -

In regard to the 2nd clerk Narayanaswamy Aiyar and the Head clerk K. S. Narayana Sastri, the

The Head Assistant Collector Mr. Kearjoribanks remarked in his report (No. 828 dated 15th April 1897) as follows:-

"They have initialled most of the applications "in token of check. They say they only checked the "arithmetic. This is very ingenuous. Fraud "cannot be proved against them owing to the "circumstance that in some cases none of the bags "were actually inspected. Of course it was all the "more necessary in such cases to see the bags when "they were being delivered; and the greater the number "of cases of fraud there are, the less likely is it that the "office clerks were deceived."

"Both of the above mentioned 2 clerks are men "who knew their work and had all their wits about "them".

The Head Assistant Collector Mr. Cotton has remarked as follows: (letter dated 19th September 1897 No. 828/cus of 1896)

"Reference is also made to a certain work "distribution list which is said to define the duties of "the clerks. I obtained three such lists (Exhibits G1, "G2, G3) from the present Superintendent one of "which is dated 1894, one is undated and the third is "dated May 1897. Checking applications (bills of entry) "is entered in the first two as one of the duties of the "Head clerk, but this does not seem to have been "confined to him alone, as from Column 17 of "Exhibit A it will be seen that other clerks and even "the shroffs were entrusted with that duty. The 3rd "list (Exhibit G:3) shows this as the work of all the "clerks but relates to a period subsequent to that under "enquiry. In fact it appears that applications were "distributed for check among the three clerks and the "shroffs. Their statement that it was solely the "weighers duty to examine and take out samples of "the contents of bags weighed is not supported by "documentary or other reliable oral evidence. It was "clearly the duty of the checking clerks to see that "weigher returned correct weights and that the contents "were as they were represented to be, as errors in either "of these items was sure to result in loss of duty.

"It would be unreasonable to hold them or the weigher
"responsible for the wrong clearance of goods from
"the go-down which was in the charge of a separate
"peon - The errors in calculation in 4 cases in
"Exhibit A and in 2 in Exhibit B are admitted by
"the Head clerk to be due to an oversight but
"they show that he was careless - I do not however
"attach importance to these really minor errors.
"The Head clerk has been under suspension since
"March last -"

The delivery order in case N° 32 on which the Head clerk states that the Superintendent has written the words "N C" or "N C Examine" was examined - It contains no such entry -

(4) Rajagopala Pillai Temporary clerk -

This man checked one application in which case the loss to Government was Rs 3 - 11 - 2 and weighed consignments in 3 cases - He has already been dismissed in connection with the recent defalcation in the Negapatam Treasury -

(5) Venkatachalam Nayudu, Sheriff -

This man passed only five applications on which the case

case the loss to Government was Rs 22 - 12 - 7 and that at the special request of the Superintendent The Acting Head Assistant Collector Mr Cotton remarks that he is an undesirable person to retain in the office and that he will be transferred at the earliest opportunity - Mr. Marshall has, in his note of inspection of the office (Board's Proceedings N° 400 dated 14th September 1897) remarked that the note register is disgracefully kept by the sheriff and that he deserves notice being taken of his conduct - The sheriff has since been transferred to the Sea Customs office Tranquebar -

(7) S. Chinnaswami Pillai, Superintendent of Sea Customs:

The Head Assistant Collector called on him to explain:-

(1) why consignments were not weighed and tested and why one kind was passed as another -

(2) why no information was called for as to kinds of nuts in the delivery orders issued by the Steamship agents -

(3) Whether he has checked the applications in cases nos 56, 57, 68 and 78 in Exhibit A -

"(4): The wrong calculation in one case in Exhibit B. -

"(5): His want of supervision over the work of his subordinates

"(6): Failure to maintain the price list properly.

He explains that he has been unwell for the past 2 years, that he used to examine valuable articles and packages in addition to his other work, leaving the ordinary cargo to the Head clerk, and if he was otherwise engaged, to the other clerks, that the Head clerk used to take sample and examine articles, that it is impossible for him to examine each bag and baggage, that he used however to satisfy himself by personally enquiring the clerks who have initialled the applications, that the bills of entry had been correctly prepared with reference to the actual description of the articles, that the broker, the office peon, the weigher and the Head clerk have all joined together and committed the fraud making him believe that everything had been correctly done, that the clerks are themselves responsible for the failure of duty or misconduct or incompetence, that the loss of revenue caused to Government is to be made good by them alone, that the peon reporting the market value of the articles would take his register to the Head clerk and that the latter would bring it to him. No explanation is forthcoming in reference to charges nos 2, 3 and 4 -

The Head Assistant Collector Mr Macfarlane has stated (letter No. 828/cus dated 15th April 1897) about this officer that he is very ignorant of what used to go on in his office and is hopelessly incompetent, that by his own admission he does not seem to have in any way satisfied himself that the things go on examined, that he states that he never went to the go-down or to the hall where the weighing is done and where the clerks sit, that occasionally the clerks or weigher used to bring him a handful of articles which they told him the bags contained, that it is clearly his duty to see that adequate arrangements are made for ensuring the examination of those articles that he does not personally see and that it is clear that the supervision exercised by him was only nominal -

The

The Head Assistant Collector Mr. Cotton remarks that the Superintendent's explanation is hardly admissible that his duty was to see that work was done properly and that the whole affair is due to his indifferent working and utter incompetence and recommends that one-quarter or one-third of his pension be deducted. The Superintendent is also guilty of other irregularities vide Board's Proceedings No. 400, dated 14th September 1897 in which the Board has remarked in respect of passing exports of rice that there was most culpable ~~and~~ indifference to Government interests on the part of the Superintendent and that he cannot be allowed to escape the consequences of his neglect of duty by retiring and has called on him for an explanation.

In his order dated 18th October 1897, ~~the~~ attesting Head Assistant Collector Mr. Cotton summs up the whole affair and remarks that there was a wide-spread and organized system of irregularity in passing consignments of betel nuts, that the complicity

of:-

(1) Doraisami Nayudu, go-down peon, Sea Customs office, Negapatam.

(2): Meichael dos Pillai, weigher, Sea Customs office, Negapatam.

(3): Narayanaswami Ayyar, late 2nd clerk, Same office and recently Taluk Gumastah, Negapatam.

(6) K.S. Narayana Saobi, Head clerk, Same office, now under Suspension, and

(7) Mr. R. Rg Chinnaswami Aiyar, late Superintendent Same office, Negapatam -

is established by evidence, circumstantial and documentary, that it is his belief that merchants pay an unauthorized fee to the Customs officials for each consignment received, and in return for his consideration the clerks, peons, Shroffs etc, take the merchants own words for the contents of bags and save them all trouble in the matter of scrutiny, detention and declaration of duty; that the broker Muhammad Mukt-

Mechammad muti-ud-din and the clerks etc, appear to have used their opportunities to enrich themselves at the expence of Government, and that the infliction of the heaviest punishment is necessary as an example and warning to others - He has accordingly dismissed -

(1) Doraisami Nayudu, go-down peon;

(2) Meichael das Pillai, weigher; and

(3) T. A. Narayanaswamy Aiyar, late Sea customs 2nd clerk and recently Taluk Gumastah Negapatam;

and has recommended the dismissal of- no. 6 K.S. Narayana Sastri, Head clerk, Sea customs office as he considers he deserves no less - He remarks that the worst feature of the fraud is the late Superintendents Ethirajaswamy Aiyar's (No. 7) own ignorance and that the truth appears to be that his weakness was used by the subordinates to commit the impositions now exposed -

19.

19: Of the 82 delivery orders referred to in Exhibit A, the average weight is noted in pencil in 74 cases In 7 cases there is no such entry. The remaining one delivery order, viz, the one for 120 bags of nuts to the Villasam K, M, T, V against No. 61 is not to be found in the file. In none of those cases in which the average weight has been noted, has the entry been initialled.

As for the "Bills of entry" they all bear the initials of the person who weighed the particular consignments referred to in each - The initials of the clerk who checked it is also found in each - Against No. 74 in Exhibit A, Bill of entry No. 3 dated 2nd April 1896 is shown as having been checked by Rajagopala Pillai. According to the entries in the exhibit, it should show consignments of nuts but it does not - It does not tally with the entries in any respect -

Against No. 18 in Exhibit A, Bill of entry No. 1987 dated 5th March 1896 is shown as having been checked by

by K.S. Narayana Sastri. This also does not agree. Bill of entry No. 1981 is dated 4th March 1896 and has been checked by Narayanaswami Aiyar and does not show consignments of nuts against No. 61, bill of entry No. 1668 dated 14th January 1896 is stated to be for K. No. 2. V while the actual entry in the bill of entry is K.S and Co.—

20. The state of things disclosed in the foregoing paragraphs is most disgraceful. As Mr Cotton well remarks, there was a "prevailing tide of corruption throughout the whole of the office," and

"the Superintendent himself was both inexcusably lazy and grossly incompetent". Whether he was worse than that, it is difficult to say with absolute certainty. When I saw him some months ago, he appeared to be broken down mentally, and he was retired on medical certificate as mentally unfit, but for how long he has been in this mental state, I cannot say. Probably it has gradually become worse and worse and has been aggravated by domestic and official troubles. These extensive frauds had however been going on for a long time, and it is difficult to believe that he could have been ignorant of them from the beginning unless on the supposition that his mind was all along not far removed from imbecility, and for this supposition there are no grounds. I can well understand however that towards the end of his service, matters went so far as to be beyond his power to mend. He accuses his office, led by his Head Clerk, of wholesale conspiracy to defraud Government, and he can only plead this by accusing himself of at best utter

incompetence and carelessness of the grossest kind. His past record has not been good. He was deprived of his 2nd class Magisterial powers and reduced in 1883 (vide Board's Proceedings dated 9th March 1883 No. 678). If he had been dismissed in connection with the present frauds, it would have been no more than he would have deserved. He has however been allowed to resign on medical certificate, but I detained his pension application pending result of these enquiries. The Head Assistant Collector Mr Cotton recommends

recommends that the full pension for which he is eligible (Rs 39-8-1) be reduced by one-third or one-fourth. I think however that his is much too lenient a view, and I propose that it be reduced to Rs 10. I doubt if I should recommend any pension at all, considering the necessity for making a severe example in the case of misconduct in an office in which such frauds are possible, and I recommend even this reduced pension of Rs 10 solely as an act of mercy in consideration of his age and mental condition:

21: As to the Head clerk K: S: Narayana Sastri, his conduct has been fully dwelt on in the foregoing paragraphs. On some definite points, he stands convicted of specific acts of culpable negligence or misconduct or carelessness, viz, passing as correct some incorrect arithmetical calculations, and failure to test the price lists as ordered by the Collector in 1894. But his conduct was much worse than this. It is true that acts of positive dishonesty are not brought home to him - were that not so, Criminal proceedings would be the appropriate remedy. But the fact stands thus:- Fraud was being committed in the office, by some one or more officials: these frauds (only a portion has been tested) covered a long period, and were being carried on on an extensive and systematic scale; the Superintendent was acting in a manner that indicated either dishonesty or incapacity and carelessness of such a gross nature that it was the plain duty of K: S: Narayana Sastri as next in command to have drawn attention to the same with a view to prevent the possibility of frauds which he should have seen - if he did not see - might easily be, and in fact were, committed owing to the Superintendent's dishonesty or incapacity and carelessness. I cannot have any doubt in my own mind, but that the Head clerk knew of the frauds and probably shared in them; but assuming - for the sake of argument - that he did not know of them, it was his clear duty to have seen that the Superintendent's mode of managing the office was such as

as facilitated the commission of fraud.

I shall not allow the Head Clerk to escape on the technical plea that it was nowhere written down in black and white that he should himself test any of the bags, or that he should safeguard Government interests when his immediate superior grossly hazarded them. While in reality admitting that it is not the ordinary business of a subordinate to criticise or unduly pry into the shortcomings of his superior, ~~etc~~ he has the responsibility all the same if he sees, or ought to see, that his superior is unfaithful to his trust, of bringing the matter to notice. I dismiss him from service.

22. The Head Assistant Collector will be addressed with a view to guarding against such fraud and irregularities in future. Already a great improvement has been effected since the late Superintendent was succeeded by the present Superintendent Mr Rouse.

23. It is with pleasure that I bear testimony to the thorough manner with which Mr Narayanbanker first and Mr Cotton afterwards investigated these extensive frauds and I note the fact that the Head Assistant Collector's Head Clerk Seshadriachariar rendered valuable assistance in this trouble, some business. I also note with pleasure the thoroughness of the examination of the records in this office by my Sheristadar M. Srinivasa Aiyangar.

(Signed) J: Andrew
Collector.

(True copy)
[illegible]
For Collector.

1905
RV

Copy of Tanjore Collector's letter No.6231/Rev of 97 dated 22nd December 1897.

"I have the honor to submit herewith the pension application of M.R.RY. S.Chinnasawmi Iyer,late Superintendent of Sea Customs,Negapatam,with connected papers,as per enclosed list,and to request that theBoard will be pleased to pass it on to Government,through the Accountant-General,with such remarks as it thinks fit.Among the connected ~~the~~ papers is Board's Proceedings No.400(Separate Revenue)dated 17th September 1897,a copy of which I submit as directed in para 11 therein.The Superintendent's explanation submitted as required in the above Board's Proceedings will be found enclosed in my ~~letter~~ reply thereto dated 27th December 1897,R.C.No.1821 G&B.

2. I also submit a copy of my Proceedings ,Dis No.6224, dated 22nd December 1897,dealing with the frauds and irregularities recently discovered in the Customs office,Negapatam,relating to the period during which M.R.RY.S.Chinnasawmi Iyer was the Superintendent.

3. The delay in submitting the pension application is due chiefly to the time taken(1)in examining the records of the Sea Customs office and the merchants' accounts concerned in connection with the frauds and irregularities referred to in para 2 which were of a somewhat intricate character and(2)in making enquiries etc with reference to Board's Proceedings No 400,dated 17th September 1897 and 152,dated 5th October 1897

Further before dealing finally with the subject, I wanted to visit the Sea Customs office to obtain some personal knowledge of its working details and make personal enquiries with reference to Board's Proceedings No.452, dated 8th October 1897, and these I did about the middle of November last. Altogether, it is subject with which neither I nor my office were familiar".

(True copy)

Acting Assistant Secretary.

2

10,000—14-10-97

REVENUE BOARD OFFICE MADRAS.

Proceedings of the Board of Revenue

(Separate Revenue).

Mis. No. 572.

Dated 4th February 1898.

Read letter from the Collector of Tanjore No.6251/Rev of 1897, dated 22nd December 1897, submitting the pension application on behalf of M.R.R S.Chinnasawmi Iyer late Superintendent of Sea customs, Negapatam, for transmission to Government through the Accountant-General.

+ Copy attached

Resolution.

The papers connected with the pension application of M.R.R. S.Chinnasawmi Iyer, late Sea Customs Superintendent of Negapatam, are forwarded to the Accountant-General for submission to Government in due course

2. The papers submitted by the Collector show clearly that M.R.R.Chinnasawmi Iyer was both incompetent and slothful in office and that these qualities brought about fraud and misconduct in the customs administration of the port of Negapatam. There is no proof that he participated in the fraudulent conduct of his establishment, but the carelessness and neglect exhibited were direct incentives to it and render him in a measure responsible for it. Probably on his prior character he ought not to have been put in charge of so important an office or should have received assistance from expert inspecting officers. Considering all the circumstances of the case, the Board proposes to reduce his pension to Rs.11 per men sem.

(True extract)

Ag. Assistant Secretary.

To the Accountant-General with papers.
Copy to the Collector of Tanjore.

1898.

Board of Revenue

(Separate Revenue),

MADRAS.

To

The Accountant General,
Madras

Dis. No. 372.

Proceedings,

Dated 4th February 1898.

No. of Enclosures. 10

Subject.

Forwarding to the Accountant-General the papers connected with the application for of pension of M.R.R. S.Chinnaswmi Iyer late Sea Customs Superintendent of Negapatam, and ~~ex~~ proposing the reduction of his pension to Rs.16 per men sem.

Corr. 1,000—16-7-97.

(TO BE RETURNED WITH REPLY.)

PENSION DEPARTMENT.

No. A.D.K. 373

Fort St. George,
Accountant-General's Office,
17. 2. 1898

From

THE ACCOUNTANT-GENERAL TO THE GOVERNMENT OF MADRAS,

To

THE Collector of Tanjore

SIR,

I have the honour to inform you that the application for ~~pension~~ gratuity of S. Chinnaswamy Iyer late superintendent Sea Customs Negapatam is being delayed for want of the information noted in the margin. Where possible your answer should be written underneath the several points to which your attention is drawn.

2. The enclosures and your reply should be returned with the least possible delay.

I have the honour to be,

Sir,

Your most obedient Servant,

8 12 [illegible]
Chief Superintendent.
1897

DESPATCHED
21 FEB. 1898

1. In the service book the applicant is shewn to have been employed from 2 Oct: 92 to the date of his retirement both as substitute and permanent, Superintendent of Sea Customs Negapatam. His does not appear to be correct. If he held the appointment substitute, attention is drawn to No. 39 of the revised printed rules of Instructions from this office.

2. The alteration in the date entered opposite to No. 7 of 13 on the 1st page of the application should be attested by Head of office.

3. In the Record Register for 1876 and in the annexed Return for 1897 the applicant's age is shewn as 27 and 29 years respectively meaning thereby that he was born in the year 1869 which does not

not agree with the year of his birth given in the service book and in the 1st page of the application. The discrepancy should be explained.

4. The amount of pension shown as admissible to the applicant does not seem to have been correctly calculated vide para 19 of your Proceedings No 6224 of 22-12-97. Necessary corrections should be made in that amount as well as in the amount of average emoluments entered opposite to Nos 10 & 11 on the 1st page of the application.

Ref. by.

8/2

ASSISTANT GENERAL'S OFFICE 28 FEB 98 MADRAS

1. The applicant was appointed Superintendent from 2nd February 92 on probation for 6 months and confirmed in that appointment.

2. The corrections are now attested.

3. The age of the applicant on 31st March 94 was 27 years 10 months and 30 days and 36 was 27 years 10 months and 30 days respectively and 29 years 10 months and 30 days respectively as he was born on 1.5.66. It is stated that the age was therefore noted in the Roll as round figures omitting the fractions of the year i.e 10 months and 30 days.

4. The necessary corrections are now made and attested. It is presumed that reference is made to para 20 of the letter.

By my Collector's Jetter Dated 23 February 98

Deputy Collector

Clerk 82

To The Accountant General Madras

Revenue (1898) Department.

CURRENT No. 2169

From

The Secretary to the Commissioner of Salt, Abkari and Separa, Revenue, Madras.

Order

GOVERNMENT OF MADRAS 1897 PENSION DEPARTMENT

Mis. No. 999.

Dated 15th March 1898.

Received 16/3/98

Registered 18/3/98

Enclosures

Spare copies

SUBJECT.

Submitting to Government in continuation of Board's Proceedings No. 372, dated 4th February 1898, that of the Collector of Tanjore forwarding the petition of M.R.Ry.S.Chinnaswami Aiyar late Sea Customs Superintendent of Tanjore for a lenient view of the circumstances of his case and award of full pension.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Original

Pets no 325 Rev of 98

To

HIS EXCELLENCY

THE RIGHT HONORABLE

THE GOVERNOR IN COUNCIL,

Through the Collector of Tanjore. *Fort Saint George.*

The humble Petition of S. CHINNASAMY AYYAR,
retired Sea Customs Superintendent,
Negapatam, Tanjore District.

RESPECTFULLY SHEWETH,

The Petitioner was a public servant for many years, his service extending over a period of 32 years in various responsible appointments in the Tanjore Collectorate. He retired from service on the 8th July 1897, having been the Superintendent of Sea Customs at Negapatam for nearly 5 years. On the date of retirement from service the Petitioner was ascertained to be eligible for a monthly pension of Rs. 39-8-1.

2. The Petitioner understands that the Collector has recommended a reduction of pension from Rs. 39-8-1 to Rs. 10 on the ground that the Petitioner had been lazy and inefficient.

3. Before endeavouring to show that the Collector's proposal to reduce Petitioner's pension is unmerited, the Petitioner begs permission to set forth the immediate circumstances that led to the Collector's recommendation.

4. Upon information given by a person subscribing himself "Truth Sayer" anent defalcations in levying duties in the Sea Customs Office at Negapatam, the Head Assistant Collector was deputed to enquire into the matter. The Head Assistant Collector who investigated the matter found that a loss of Rs. 841-9-5 in the Customs duties had accrued to Government in consequence of betel nuts having been passed as of an inferior kind and duties thereon having been levied as such while they were really of a superior kind; and also in consequence of 10 bags of pepper having been passed as 10 bags of split nuts. The Head Assistant Collector reported that the clerks and other Subordinate ~~Officers~~ had been in collusion with agents and brokers. One of the brokers was prosecuted to conviction for participation in the fraud and the other subordinates concerned were dismissed.

5. When the enquiry was concluded no specific act of dishonesty or fault was traced to the Petitioner. However, the Head Assistant Collector, for no justifiable reason remarked generally that the Petitioner was lazy and incompetent and Mr. Cotton who submitted the final report recommended a reduction of the

Petitioner's pension by one quarter or a third. The Collector departing from that proposal has recommended that the pension be reduced to Rs. 10 per month, on the general ground of laziness and incompetency on Petitioner's part.

6. The Petitioner begs leave to explain at length how the loss in question was not the result of laziness and incompetence on the part of the Petitioner, but arose under inevitable circumstances herein below noted when the subordinate officers found occasion for committing the fraud without the possibility of detection.

A. Steamers arrive at the Negapatam port 2 or 3 times a month bringing to land about 1000 passengers on an average. The 1st duty of a Superintendent as soon as a steamer arrives is to examine the baggages of the passengers. This has to be done with the least delay as the passengers are impatient of restraint and grow clamorous for being let out. The bags of the passengers on all ordinary occasions contained valuable jewels, Precious Stones, Gold and Silver Bars, dollars, Sweetmeat and Biscuit Boxes, Sugarcandy, Date, Sago, valuable shawls, Silk cloths taken with them from the Strait Settlements direct. The bags have to be scrutinized with the greatest care to avoid serious loss to Government in the duties chargeable. Considering that the large collections from this source on each occasion range from Rs. 300 to Rs. 500 and the articles in respect of which duties are levied are of a very high value, the Petitioner always took care not to entrust the valuation and assessment of these articles to the Subordinate Clerks. The next important thing that demands the personal attention of the Superintendent is the examination of the cargo and the valuation and assessment of duty leviable on the more valuable portion of the cargo consisting mainly of Gold and Silver Bars, Jewels, Porcelain and English Hardware, Biscuit and Sweetmeat boxes, valuable Matrolls, Sandalwood, Spices, &c.

The income from the above source ranges from Rs. 10,000 to 15,000 on each occasion that a steamer arrives. To meet the imperative demands of the merchants who, being afraid of the fluctuations of the market and probable fall in the prices, press for a speedy delivery of the articles consigned to them, the superintendent has himself to work with great diligence denying himself the usual comforts and has no other alternative than to appoint the subordinate officers to look to the valuation and assessment of articles of a comparatively small value, such as areca nut and common pepper. The Petitioner was driven by unavoidable necessity to entrust the work of levying the duties payable on articles of inferior value to the subordinate clerks whose fraudulent conduct, as ascertained by the Head Assistant Collector, has been the cause of the loss to Government.

B. The charge of inefficiency and laziness has not been established by any facts proved against the Petitioner. That the loss which has accrued to Government could not have been the result of the Petitioner's want of diligence and inefficiency, is apparent from the fact that no frauds were practised by the subordinate clerks, and no defalcation of the public revenue was committed on days other than those on which steamers arrived at the port when the Petitioner was able to attend personally to every business that had to be transacted with reference to the valuation and assessment of duties.

The Petitioner begs to challenge the most careful scrutiny to detect the slightest irregularity in the accounts or in the valuation and assessment of the articles landed from the ships. The most significant fact that has to be noted in this connection is that the Negapatam port has risen in importance within a short period of $2\frac{1}{2}$ years and the commerce has been increasing year after year in unusual proportions so much so that it has become the second port in the Presidency. Since the introduction of the Tariff Act the revenue has increased considerably year after year and may now be estimated at 4 lakhs per annum. Besides, almost all imported goods are liable to assessment at the port, and every steamer imports into the port between 4,000 and 8,000 bags of merchandise. With the rapid increase in revenue, and the progress of commercial activity there has been a corresponding increase in the office work and routine which the Petitioner felt could not be managed without additional hands. He applied more than once to the Head Assistant Collector for the appointment of a baggage superintendent but his request was not complied with, though occasionally nominal assistance on steamer days was given.

7. The other minor irregularities and omissions noticed in the Collector's Proceedings (para 15-3) as having given rise to the loss in question, are not due to the Petitioner's carelessness and are to be explained in the light of the following facts.

a. *Permitting the head watchman of Messrs. Adamson Macfaqueal and Co., to have the key of one of the locks of the Godown which afforded facilities for fraud.*

The Petitioner never allowed the head watch man or any man of the Company to have the key except the Company itself. This has been in accordance with the practice which is obtaining even to-day. The Company is solely responsible for any short falls that may be found in landing the goods in as much as they are consigned to their care, while the superintendent is responsible only for the imposition of the duty and the collection thereof; and the goods were never allowed to be removed till the duty was paid.

b. *Acceptance of import manifests and delivery orders with insufficient description.*

In cases of insufficient description, the superintendent would require the production of the bills of lading and the invoice which contain sufficient description of articles. When these were not forthcoming owing to the delay in the mail steamers or on the part of the senders, the superintendent would verify the description in the application by opening out the contents of bags.

It is quite possible that the clerks under the Petitioner practised fraud to the detriment of Government. But the Petitioner being the head of the office had to rely on the reports of the subordinates, contenting himself with occasional inspection and examination, in the same way as Post Masters and Railway Station Masters have ordinarily to rely upon the reports of their subordinates. It was thus the applications in question were passed by the Petitioner in the course of business. When reference was made to the Head Assistant Collector about the difficulty felt in obtaining adequate information in cases like these, Mr. Todhunter replied in writing that the merchants at Negapatam and Nagore were respectable men and their words should not be discredited.

c. This charge presupposes that every merchant had received more than 100 bags which was not actually the case. Each merchant had a shipment of 15, 30, 50, bags and so on according to consignment of the senders. In cases of consignment of 100 bags and more, the weigher did weigh the required percentage of bags and did verify the description of goods with the bills of entry as will be shown in the note book kept by the weigher.

The weigher not weighing 10 p.c. of the bags.

d. There was a Register properly maintained in the office in accordance with the order of the Collector setting forth the dates, and the prices of articles under the intials of the local merchants. As regards the low price entered in some of the applications, the Petitioner submits that it was due to the fluctuation of prices in the market, and not to the fact that the price found in the Market Register was too low. The following illustration will clearly show Petitioner's meaning. Last year, crackers were selling at 6 pies per packet in the beginning; when 2 or 3 steamers in succession imported the same substance, the price fell so low as 2 pies per packet. The duty in these 2 cases was levied according to the prices that were on each occasion prevailing in the market. The entry of higher prices in applications by Mahamed Mohedeen is explained by the fact that the articles were of a superior quality, and he was a broker to merchants who imported articles of that quality.

Market Register not properly maintained.

e. Receipts were invariably granted to agents of merchants. But it would appear that they had produced a receipt of their own for the money they received from the merchants who had reposed confidence in them.

Omitting to grant receipts for duty levied.

f. Since the articles in question were of inferior kind and value, the Petitioner directed his subordinates to check the entries who assured him that they had properly done everything. Besides, the nature of his duties was such that he could not help delegating the work to and reposing confidence in them.

Fraudulent entry of inferior betelnuts in bills while the superior betelnuts were actually shipped.

g. The Petitioner was under the impression that his explanation dated 7-9-97 covered the points now referred to as having been omitted. The Petitioner begs to submit that he invariably asked the company to note the kind of nuts in the delivery order. But as the information was not forthcoming, the Petitioner checked the delivery orders with the bills of lading. The omission to call for information had occurred in cases where the clerks who ought to have brought the fact to his notice failed to do so, but had satisfied the Petitioner that they had properly checked the delivery order. The mistake in calculation is evidently a clerial error which escaped the Petitioner's notice under pressure of work.

Omitting to explain as to why no information was called for as to kinds of nuts in the delivery order and as to errors in calculation. (Vide Collector's Proc: Para 18, Sub Division 7, 2, 3 and 4.)

8. The Head Assistant Collector states that the Petitioner has admitted that he does not seem to have satisfied himself that things went on examined, that he never went to the godown or to the place where the clerks sat, or where the weighing was done. Vide his letter No. $\frac{422}{\text{con.}}$ of 1-4-97.

The Petitioner respectfully submits that there must be some mistake or misapprehension as he has no recollection of having made any such admission in the explanations submitted by him. He did satisfy himself by questioning the clerks whether they had properly examined the articles. He very often inspected the godown and at random examined the weights ascertained by the weigher. There was no necessity for the Petitioner to go to the place where the clerks sit, unless there were papers pending with them for a long time without being disposed of, and the parties were detained. Moreover the clerks were working just in front of his office room.

As to the alleged want of adequate arrangement for the examination of articles that the Petitioner did not personally inspect, he begs to point out that whatever arrangement was possible was made with the aid of the subordinate officers and servants. But as almost all of them have since been found guilty of fraud, and proved to be concerned in an organized conspiracy to defraud the Government, every arrangement that the Petitioner regarded as adequate proved ineffectual. The Head Clerk who was in the Department ever since he entered public service utilised his long experience in practising deception, instead of helping the petitioner in every way to safeguard the interests of the Government.

9. In conclusion the Petitioner most respectfully begs your Excellency in Council to consider,

(*a*) that no charge of fradulent conduct has been alleged against him; and all that he has been charged with is general inefficiency of supervision and laziness on which ground alone it is now proposed to reduce the petitioner's pension;

(*b*) that this charge is not borne out by the fact of the petitioner's having in addition to the ordinary duties as superintendent held such responsible situations as Special Magistrate and President of the Bench of Magistrates, and having acted several times as Port Officer and Conservator of Ports—these being Gazette appointments by the Governor-in-Council;

(*c*) That the nature of the duties was such that he had necessarily to delegate some of his duties to subordinates as provided for in the Sea Customs Act, who abused the confidence reposed in them;

(*d*) That the proposed reduction of pension will throw him adrift on the world in his old age with a family of six young motherless children whose education and maintenance have to be provided for, and will be a blow too hard for him to bear in his present state of health, broken down as it is by misfortunes and by the loss of his wife;

Petitioner prays your Excellency in Council to deal tenderly with a man who has rendered 32 years of honest and faithful service to Government.

20-2-98

Retired Sea Customs Superintendent
Permanent Banks
Tanjore

RAMASWAMY CHETTY AND SONS, PRINTERS, MADRAS.

dR
5.2.98 Secl Nil

Selection 325 of 1898

Submitted Sgovernt.
Pension depart Receipt
the receipt the
meeth.

Board of Revenue

(Separate Revenue)

Reference regarding
Mr. Mac R.E. No 623 Rev 6
Mac Mac R.E. 22.12-97 with
164 Pay No Jun Movement
enclosures
same called for.

A/Collector.
4.3.98

X
4.325 dR
6.2.98

REVENUE BOARD OFFICE
MADRAS

Proceedings of the Board of Revenue

(Separate Revenue),

Dated 15th March 189 8.

Mis. **No.** 909.

---:::0000:::---

Endorsement of
Read ~~letter from~~ the Collector of Tanjore Extt on Cur No.522/petn of 1898,dated 4th March 1898,submitting,with remarks,petition of S.Chinnaswmi Aiyar late Superintendent of Sea Customs Nerapatnam praying lenient view of the circumstances of his case and award of full pension.

Resolution.

Submitted to Government in continuation of ~~---~~ Board's Proceedings Mis.No.572,dated 4th February 1898,with which the petitioner's pension application has been submitted and in which his case is fully dealt with.

(True extract)

Asst Secretary

An.Assistant Secretary.

To the Secretary to Government,Pension Department with the petition.

22/3/98

[R. F. / 10.]
1,000 -10-8-06.

Pension (1898) Department.

CURRENT No. 129

From [illegible]

Order

To lie over pending receipt of the original petition and the petitioner's previous papers.

[illegible]

No.

Dated 20/2/98

Received 21.2.98

Registered 21.2.98

Enclosures —

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SUBJECT.

[illegible]

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Duplicate

To

HIS EXCELLENCY

THE RIGHT HONORABLE

THE GOVERNOR IN COUNCIL,

Fort Saint George.

The humble Petition of S. CHINNASAMY AYYAR,
retired Sea Customs Superintendent,
Negapatam, Tanjore District.

RESPECTFULLY SHEWETH,

The Petitioner was a public servant for many years, his service extending over a period of 32 years in various responsible appointments in the Tanjore Collectorate. He retired from service on the 8th July 1897, having been the Superintendent of Sea Customs at Negapatam for nearly 5 years. On the date of retirement from service the Petitioner was ascertained to be eligible for a monthly pension of Rs. 39-8-1.

2. The Petitioner understands that the Collector has recommended a reduction of pension from Rs. 39-8-1 to Rs. 10 on the ground that the Petitioner had been lazy and inefficient.

3. Before endeavouring to show that the Collector's proposal to reduce Petitioner's pension is unmerited, the Petitioner begs permission to set forth the immediate circumstances that led to the Collector's recommendation.

4. Upon information given by a person subscribing himself "Truth Sayer" anent defalcations in levying duties in the Sea Customs Office at Negapatam, the Head Assistant Collector was deputed to enquire into the matter. The Head Assistant Collector who investigated the matter found that a loss of Rs. 841-9-5 in the Customs duties had accrued to Government in consequence of betel nuts having been passed as of an inferior kind and duties thereon having been levied as such while they were really of a superior kind; and also in consequence of 10 bags of pepper having been passed as10 bags of split nuts. The Head Assistant Collector reported that the clerks and other Subordinate ~~Officers~~ had been in collusion with agents and brokers. One of the brokers was prosecuted to conviction for participation in the fraud and the other subordinates concerned were dismissed.

5. When the enquiry was concluded no specific not of dishonesty or fault was traced to the Petitioner. However, the Head Assistant Collector, for no justifiable reason remarked generally that the Petitioner was lazy and incompetent and Mr. Cotton who submitted the final report recommended a reduction of the

Petitioner's pension by one quarter or a third. The Collector departing from that proposal has recommended that the pension be reduced to Rs. 10 per month, on the general ground of laziness and incompetency on Petitioner's part.

6. The Petitioner begs leave to explain at length how the loss in question was not the result of laziness and incompetence on the part of the Petitioner, but arose under inevitable circumstances herein below noted when the subordinate officers found occasion for committing the fraud without the possibility of detection.

A. Steamers arrive at the Negapatam port 2 or 3 times a month bringing to land about 1000 passengers on an average. The 1st duty of a Superintendent as soon as a steamer arrives is to examine the baggages of the passengers. This has to be done with the least delay as the passengers are impatient of restraint and grow clamorous for being let out. The bags of the passengers on all ordinary occasions contained valuable jewels, Precious Stones, Gold and Silver Bars, dollars, Sweetmeat and Biscuit Boxes, Sugarcandy, Date, Sago, valuable shawls, Silk cloths taken with them from the Strait Settlements direct. The bags have to be scrutinized with the greatest care to avoid serious loss to Government in the duties chargeable. Considering that the large collections from this source on each occasion range from Rs. 300 to Rs. 500 and the articles in respect of which duties are levied are of a very high value, the Petitioner always took care not to entrust the valuation and assessment of these articles to the Subordinate Clerks. The next important thing that demands the personal attention of the Superintendent is the examination of the cargo and the valuation and assessment of duty leviable on the more valuable portion of the cargo consisting mainly of Gold and Silver Bars, Jewels, Porcelain and English Hardware, Biscuit and Sweetmeat boxes, valuable Matrolls, Sandalwood, Spices, &c.

The income from the above source ranges from Rs. 10,000 to 15,000 on each occasion that a steamer arrives. To meet the imperative demands of the merchants who, being afraid of the fluctuations of the market and probable fall in the prices, press for a speedy delivery of the articles consigned to them, the superintendent has himself to work with great diligence denying himself the usual comforts and has no other alternative than to appoint the subordinate officers to look to the valuation and assessment of articles of a comparatively small value, such as areca nut and common pepper. The Petitioner was driven by unavoidable necessity to entrust the work of levying the duties payable on articles of inferior value to the subordinate clerks whose fraudulent conduct, as ascertained by the Head Assistant Collector, has been the cause of the loss to Government.

B. The charge of inefficiency and laziness has not been established by any facts proved against the Petitioner. That the loss which has accrued to Government could not have been the result of the Petitioner's want of diligence and inefficiency, is apparent from the fact that no frauds were practised by the subordinate clerks, and no defalcation of the public revenue was committed on days other than those on which steamers arrived at the port when the Petitioner was able to attend personally to every business that had to be transacted with reference to the valuation and assessment of duties.

The Petitioner begs to challenge the most careful scrutiny to detect the slightest irregularity in the accounts or in the valuation and assessment of the articles landed from the ships. The most significant fact that has to be noted in this connection is that the Negapatam port has risen in importance within a short period of 2½ years and the commerce has been increasing year after year in unusual proportions so much so that it has become the second port in the Presidency. Since the introduction of the Tariff Act the revenue has increased considerably year after year and may now be estimated at 4 lakhs per annum. Besides, almost all imported goods are liable to assessment at the port, and every steamer imports into the port between 4,000 and 8,000 bags of merchandise. With the rapid increase in revenue, and the progress of commercial activity there has been a corresponding increase in the office work and routine which the Petitioner felt could not be managed without additional hands. He applied more than once to the Head Assistant Collector for the appointment of a baggage superintendent but his request was not complied with, though occasionally nominal assistance on steamer days was given.

7. The other minor irregularities and omissions noticed in the Collector's Proceedings (para 15-3) as having given rise to the loss in question, are not due to the Petitioner's carelessness and are to be explained in the light of the following facts.

Permitting the head watchman of Messrs. Adamson Macfaquhar and Co., to have the key of one of the locks of the Godown which afforded facilities for fraud.

a. The Petitioner never allowed the head watch man or any man of the Company to have the key except the Company itself. This has been in accordance with the practice which is obtaining even to-day. The Company is solely responsible for any short falls that may be found in landing the goods in as much as they are consigned to their care, while the superintendent is responsible only for the imposition of the duty and the collection thereof; and the goods were never allowed to be removed till the duty was paid.

Acceptance of import manifests and delivery orders with insufficient description.

b. In cases of insufficient description, the superintendent would require the production of the bills of lading and the invoice which contain sufficient description of articles. When these were not forthcoming owing to the delay in the mail steamers or on the part of the senders, the superintendent would verify the description in the application by opening out the contents of bags.

It is quite possible that the clerks under the Petitioner practised fraud to the detriment of Government. But the Petitioner being the head of the office had to rely on the reports of the subordinates, contenting himself with occasional inspection and examination, in the same way as Post Masters and Railway Station Masters have ordinarily to rely upon the reports of their subordinates. It was thus the applications in question were passed by the Petitioner in the course of business. When reference was made to the Head Assistant Collector about the difficulty felt in obtaining adequate information in cases like these, Mr. Todhunter replied in writing that the merchants at Negapatam and Nagore were respectable men and their words should not be discredited.

c. This charge presupposes that every merchant had received more than 100 bags which was not actually the case. Each merchant had a shipment of 15, 30, 50, bags and so on according to consignment of the senders. In cases of consignment of 100 bags and more, the weigher did weigh the required percentage of bags and did verify the description of goods with the bills of entry as will be shown in the note book kept by the weigher.

The weigher not weighing 10 p.c. of the bags.

d. There was a Register properly maintained in the office in accordance with the order of the Collector setting forth the dates, and the prices of articles under the intials of the local merchants. As regards the low price entered in some of the applications, the Petitioner submits that it was due to the fluctuation of prices in the market, and not to the fact that the price found in the Market Register was too low. The following illustration will clearly show Petitioner's meaning. Last year, crackers were selling at 6 pies per packet in the beginning; when 2 or 3 steamers in succession imported the same substance, the price fell so low as 2 pies per packet. The duty in these 2 cases was levied according to the prices that were on each occasion prevailing in the market. The entry of higher prices in applications by Mahamed Mohedeen is explained by the fact that the articles were of a superior quality, and he was a broker to merchants who imported articles of that quality.

Market Register not properly maintained.

e. Receipts were invariably granted to agents of merchants. But it would appear that they had produced a receipt of their own for the money they received from the merchants who had reposed confidence in them.

Omitting to grant receipts for duty levied.

f. Since the articles in question were of inferior kind and value, the Petitioner directed his subordinates to check the entries who assured him that they had properly done everything. Besides, the nature of his duties was such that he could not help delegating the work to and reposing confidence in them.

Fraudulent entry of inferior kinds in bills while the superior kinds actually cleared.

g. The Petitioner was under the impression that his explanation dated 7-9-97 covered the points now referred to as having been omitted. The Petitioner begs to submit that he invariably asked the company to note the kind of nuts in the delivery order. But as the information was not forthcoming, the Petitioner checked the delivery orders with the bills of lading. The omission to call for information had occurred in cases where the clerks who ought to have brought the fact to his notice failed to do so, but had satisfied the Petitioner that they had properly checked the delivery order. The mistake in calculation is evidently a clerial error which escaped the Petitioner's notice under pressure of work.

Omitting to explain as to why no information was called for as to kinds of nuts in the delivery order and as to errors in calculation. (Vide Collector's Pro. Para 18, Sub Division 7, 1, 2, 3 and 4.)

8. The Head Assistant Collector states that the Petitioner has admitted that he does not seem to have satisfied himself that things went on examined, that he never went to the godown or to the place where the clerks sat, or where the weighing was done. Vide his letter No. $\frac{322}{Cus.}$ of 1-4-97.

The Petitioner respectfully submits that there must be some mistake or misapprehension as he has no recollection of having made any such admission in the explanations submitted by him. He did satisfy himself by questioning the clerks whether they had properly examined the articles. He very often inspected the godown and at random examined the weights ascertained by the weigher. There was no necessity for the Petitioner to go to the place where the clerks sit, unless there were papers pending with them for a long time without being disposed of, and the parties were detained. Moreover the clerks were working just in front of his office room.

As to the alleged want of adequate arrangement for the examination of articles that the Petitioner did not personally inspect, he begs to point out that whatever arrangement was possible was made with the aid of the subordinate officers and servants. But as almost all of them have since been found guilty of fraud, and proved to be concerned in an organized conspiracy to defraud the Government, every arrangement that the Petitioner regarded as adequate proved ineffectual. The Head Clerk who was in the Department ever since he entered public service utilised his long experience in practising deception, instead of helping the petitioner in every way to safeguard the interests of the Government.

9. In conclusion the Petitioner most respectfully begs your Excellency in Council to consider,

(*a*) that no charge of fradulent conduct has been alleged against him; and all that he has been charged with is general inefficiency of supervision and laziness on which ground alone it is now proposed to reduce the petitioner's pension;

(*b*) that this charge is not borne out by the fact of the petitioner's having in addition to the ordinary duties as superintendent held such responsible situations as Special Magistrate and President of the Bench of Magistrates, and having acted several times as Port Officer and Conservator of Ports—these being Gazette appointments by the Governor-in-Council;

(*c*) That the nature of the duties was such that he had necessarily to delegate some of his duties to subordinates as provided for in the Sea Customs Act, who abused the confidence reposed in them;

(*d*) That the proposed reduction of pension will throw him adrift on the world in his old age with a family of six young motherless children whose education and maintenance have to be provided for, and will be a blow too hard for him to bear in his present state of health, broken down as it is by misfortunes and by the loss of his wife;

Petitioner prays your Excellency in Council to deal tenderly with a man who has rendered 32 years of honest and faithful service to Government.

20-2-98

Retired Sea Customs Superintendent
Veimar-Bank
Jaffna

G. RAMASAWMY CHETTY AND CO., PRINTERS, MADRAS.

Revenue (189) Department.

CURRENT No. 209

Order

From Secretary Revenue Department to the Government

Dated 9th March 98

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SUBJECT.

Forwards a petition from [illegible] Chowkidar praying to be relieved of the Chowkidari Service and to be granted [illegible] Rs. 10 per mensem during his good behaviour.

(Copy sent)

APPEAL.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

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2. The Petitioner understands that the Collector has recommended a reduction of pension from Rs. 39-8-1 to Rs. 10 on the ground that the Petitioner had been lazy and inefficient.

3. Before endeavouring to show that the Collector's proposal to reduce Petitioner's pension is unmerited, the Petitioner begs permission to set forth the immediate circumstances that led to the Collector's recommendation.

4. Upon information given by a person subscribing himself "Truth Sayer" anent defalcations in levying duties in the Sea Customs Office at Negapatam, the Head Assistant Collector was deputed to enquire into the matter. The Head Assistant Collector who investigated the matter found that a loss of Rs. 841-9-5 in the Customs duties had accrued to Government in consequence of betel nuts having been passed as of an inferior kind and duties thereon having been levied as such while they were really of a superior kind; and also in consequence of 10 bags of pepper having been passed as 10 bags of split nuts. The Head Assistant Collector reported that the clerks and other Subordinates ~~Officers~~ had been in collusion with agents and brokers. One of the brokers was prosecuted to conviction for participation in the fraud and the other subordinates concerned were dismissed.

5. When the enquiry was concluded no specific act of dishonesty or fault was traced to the Petitioner. However, the Head Assistant Collector, for no justifiable reason remarked generally that the Petitioner was lazy and incompetent and Mr. Cotton who submitted the final report recommended a reduction of the

Petitioner's pension by one quarter or a third. The Collector departing from that proposal has recommended that the pension be reduced to Rs. 10 per month, on the general ground of laziness and incompetency on Petitioner's part.

6. The Petitioner begs leave to explain at length how the loss in question was not the result of laziness and incompetence on the part of the Petitioner, but arose under inevitable circumstances herein below noted when the subordinate officers found occasion for committing the fraud without the possibility of detection.

A. Steamers arrive at the Negapatam port 2 or 3 times a month bringing to land about 1000 passengers on an average. The 1st duty of a Superintendent as soon as a steamer arrives is to examine the baggages of the passengers. This has to be done with the least delay as the passengers are impatient of restraint and grow clamorous for being let out. The bags of the passengers on all ordinary occasions contained valuable jewels, Precious Stones, Gold and Silver Bars, dollars, Sweetmeat and Biscuit Boxes, Sugarcandy, Date, Sago, valuable shawls, Silk cloths taken with them from the Strait Settlements direct. The bags have to be scrutinized with the greatest care to avoid serious loss to Government in the duties chargeable. Considering that the large collections from this source on each occasion range from Rs. 300 to Rs. 500 and the articles in respect of which duties are levied are of a very high value, the Petitioner always took care not to entrust the valuation and assessment of these articles to the Subordinate Clerks. The next important thing that demands the personal attention of the Superintendent is the examination of the cargo and the valuation and assessment of duty leviable on the more valuable portion of the cargo consisting mainly of Gold and Silver Bars, Jewels, Porcelain and English Hardware, Biscuit and Sweetmeat boxes, valuable Matrolls, Sandalwood, Spices, &c.

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B. The charge of inefficiency and laziness has not been established by any facts proved against the Petitioner. That the loss which has accrued to Government could not have been the result of the Petitioner's want of diligence and inefficiency, is apparent from the fact that no frauds were practised by the subordinate clerks, and no defalcation of the public revenue was committed on days other than those on which steamers arrived at the port when the Petitioner was able to attend personally to every business that had to be transacted with reference to the valuation and assessment of duties.

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7. The other minor irregularities and omissions noticed in the Collector's Proceedings (para 15-3) as having given rise to the loss in question, are not due to the Petitioner's carelessness and are to be explained in the light of the following facts.

a. The Petitioner never allowed the head watch man or any man of the Company to have the key except the Company itself. This has been in accordance with the practice which is obtaining even to-day. The Company is solely responsible for any short falls that may be found in landing the goods in as much as they are consigned to their care, while the superintendent is responsible only for the imposition of the duty and the collection thereof; and the goods were never allowed to be removed till the duty was paid.

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c. This charge presupposes that every merchant had received more than 100 bags which was not actually the case. Each merchant had a shipment of 15, 30, 50, bags and so on according to consignment of the senders. In cases of consignment of 100 bags and more, the weigher did weigh the required percentage of bags and did verify the description of goods with the bills of entry as will be shown in the note book kept by the weigher.

The weigher not weighing 10 p.c. of the bags.

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Omitting to explain as to why no information was called for as to kinds of nuts in the delivery order and as to errors in calculation. (Vide Collector's Pro. Part 18. Sub Division 7. 2, 3 and 4.)

8. The Head Assistant Collector states that the Petitioner has admitted that he does not seem to have satisfied himself that things went on examined, that he never went to the godown or to the place where the clerks sat, or where the weighing was done. Vide his letter No. $\frac{938}{Cus.}$ of 1-4-97.

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20-2-98.

Retired Sea Customs Superintendent
Veeman Bank
Tanjore

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