M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2302 Press ~~Mis.~~

276:277

Dated 16 . 12 . ~~10~~ 1863

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 16th December 1863.

No. 276. Read the following Proceedings of the Board of Revenue, dated 4th December 1863, No. 7,623:—

Read again letter from the Collector of Malabar, dated 26th August 1863, No. 186, in Board's Proceedings, 11th September 1863, No. 5,720.

Read also the following letter from the same Officer, dated 9th November 1863, No. 249.

1. With reference to the Board's Proceedings dated 11th September last, No. 5,720, I have the honor to submit a full report of the circumstances connected with the embezzlement of Stamps committed by the late Stamp Vendor of Shernad.

Dated 24th July 1858, No. 1,029, received with Board's Proceedings, 2nd August 1858, No. 2,907.

2. The Vendor, Tasha Menon, was originally entertained at Palghaut, under the Orders of Government noted marginally.

A Gumashta on 15 Rupees had been proposed for Palghaut, but the Tahsildar of the Talook having suggested the employment of two hands on 8 and 6 Rupees respectively, with an allowance of 1 Rupee for Saderward expenses, the suggestion was adopted.

A Brahmin named Shamu Putter was appointed on 8 Rupees, and Tasha Menon aforementioned on 6 Rupees per month, from 1st November 1858.

The former individual, Shamu Putter, was offered by the latter as his surety for 500 Rupees, and was accepted as such.

3. After some time, Tasha Menon was appointed Stamp Vendor in the Shernad Moonsiff's Court. The Security Bond furnished on his behalf at Palghaut by Shamu Putter was deemed sufficient, as its provisions extended the responsibility of the surety to any other post of Stamp Vendor to which Tasha Menon might be appointed.

4. While holding the situation of Vendor in the Shernad Moonsiff's Court, Tasha Menon reported one day* to the Moonsiff that he had found the seal of the box, in which he had secured the Stamps in his possession, broken and the lock of it open; thus showing that a robbery of Stamps had been perpetrated.

* 1st December 1862.

5. The Moonsiff examined the contents of the box, and Stamps to the value of Rupees 962-7-0 were found wanting.

6. A report was also sent by the Vendor to this Office, in which he told the same story that he had told to the Moonsiff.

On the receipt of this report I informed the Superintendent of Police, South Malabar, of the case. He proceeded to Ferok, the Moonsiff's station, and instituted inquiries.

The Sub-Magistrate of Tiruvangaddy, within whose jurisdiction Ferok lies, made also some inquiries afterwards.

7. It was soon apparent that the Vendor had himself embezzled Stamps to a large amount, and that his story of robbery was a mere blind to cover his own fraud.

8. A large number of Stamps were discovered to have been sold to various parties, without any entry of such sales in the Vendor's accounts. The proceeds had been embezzled; the Vendor apprehending that his defalcations would come to light, thought it wise to start a story of robbery to account for them.

9. Under the foregoing circumstances the Vendor was committed by me to the Sessions Court of Calicut, under Section 409 of the Indian Penal Code.

Dated 26th August 1863, No. 186.

After his committal and before his case could be tried and disposed of, he hung himself in the Jail as stated in my previous report.

10. With a view however to ascertain whether or not the value of the Stamps embezzled could be realized by the sale of the Vendor's property, or of that of his Surety, the case was entrusted to the Deputy Collector, Southern Division, for inquiry.

11. His inquiry, as I have said in my first letter, shows that no property belonging to the Vendor exists, except some logs of timber of the value of Rupees 22-8-0.

The sale of his Surety's property, for reasons given in the same letter, is not advisable as it will ruin the owner. I therefore again recommend its release from attachment.

Paragraph 8 of letter 26th August 1863.

		Rs.	A.	P.
Deficiency...		962	7	0
Deduct.				
Penalty....	50 0 0			
Value of timber attached.. ..	22 8 0			
Vendor's commission held in deposit....	18 2 8			
	90 10 3			
Total..	871 12 9			

12. The penalty of 50 Rupees, which I have proposed to levy from the Surety, and the estimated value of the timber, come to Rupees 72-8-0. Besides this there is a sum of Rupees 18-2-3, which can also be credited to Government on account of the deficiency. It is the amount of commission due to the deceased Vendor and now held in deposit in my Treasury.

Thus the total amount that can be realized is Rupees 90-10-3. This being deducted from the deficiency, leaves a balance of Rupees 871-12-9, which I request authority to write off the accounts.

13. Adverting to paragraph 2 of the Board's Proceedings under acknowledgment, I have the honor to state that the house pledged as security was considered to be of sufficient value to cover the amount of security required, viz., Rupees 500. In fact the house if sold would now, it is believed, fetch this sum, but the circumstances of the man entitle him to consideration.

14. As the security offered was unencumbered, no objection seemed to exist to allowing one Stamp Vendor to stand security for another.

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1. Ordered that the above papers be submitted to Government with the Board's recommendation that the Collector be authorized to write off the balance deficiency, viz., Rupees 871-12-9 in the accounts, and to release the deceased's Surety from further liability.

2. The Board however disapprove the system of accepting one Stamp Vendor as security for another, inasmuch as the personal property of the Surety himself must be viewed as already hypothecated to Government for his own liabilities.

3. The Board will not require the cancellation of such Security Bonds where they already exist, but the Collector will not accept such in future.

4. Recent events have shown that much care is requisite in this matter, in connection with Stamp Vendors.

No. 277. ORDER THEREON, 16th December 1863, No. 2,302.

1. With these Proceedings the Board of Revenue submit letters from the Collector of Malabar reporting the circumstances connected with the embezzlement of Stamps committed by Tasha Menon, Stamp Vendor of Shernad, to the amount of Rupees 962-7-0.

2. Tasha Menon's Surety was one Shamu Putter, himself also a Stamp Vendor. The former individual was committed to the Sessions Court of Calicut for the embezzlement; but before the trial of his case he hung himself in the Jail. To meet the deficiency only Rupees 40-10-3 is stated to be forthcoming, viz., Rupees 22-8-0 value of the deceased Vendor's property, and Rupees 18-2-3 the amount of commission due to him and held in deposit.

3. As regards the Surety, the Collector and Board propose that this individual should be released from all liability in the matter with a fine of Rupees 50; because, the Collector remarks, the sale of the property pledged by him as security, and which is valued at 500 Rupees, would involve his ruin.

4. To this proposal the Governor in Council must decline to accede. Shamu Putter's consent to stand security was a voluntary act; and the Bond furnished by him should be enforced on principle to prevent the responsibilities of Sureties being lightly thought of. The Board will issue instructions accordingly. They will also order the institution of further enquiry as to whether the deceased Vendor's stock was duly examined periodically, and if so, with what result.

5. The Order in paragraph 2 of the Board's Proceedings of 4th instant, above recorded, is approved; but as to paragraph 3, the Security Bonds therein referred to must be cancelled as soon as possible.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 5,720.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th September 1863.

Read the following letter from G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Calicut, 26th August 1863, No. 186:—

1. I have the honor to reply to the Board's Proceedings dated 20th June 1863, No. 3,692.

2. I regret that there is no probability of the value of the stamps embezzled by the Vendor adverted to being recovered, expect to a very small extent.

3. The inquiry held in the case by the Deputy Collector, Southern Division, shows that little or no property belonging to the Vendor exists.

4. Certain lands and cattle attached at Ponany on account of the defalcation are the property of his ancestors or Tarwad, and cannot be held answerable for his personal liabilities.

5. A house and garden with some timber and household articles were attached in Calicut as the property of the Vendor; but of these it appears the timber alone belongs to him. The house and garden are claimed by his sister and her title is supported by unexceptionable evidence. She occupies the house, and the articles in it are apparently her own.

6. Under these circumstances I have directed the release from attachment of all the properties referred to in paragraphs 4 and 5, with the exception of the timber, the estimated value of which is Rupees 22-8-0. This I propose to sell.

7. This is all that can be realized on account of the Vendor. He is dead having hung himself in the Jail here after his committal to the Sessions Court for embezzlement.

8. As regards his surety. The man is really in poor circumstances, and is himself a Stamp Vendor. The property pledged as security is a small house in which he lives. It is now under attachment, but its sale will ruin the owner. I recommend its release from attachment. At the same time as it is desirable to show securities that their responsibility is not merely nominal, I propose that a penalty of 50 Rupees be levied from him.

The amount of security is 500 Rupees.

8. If these propositions meet with the approval of the Board a sum of about Rupees 72-8-0 can be realized and credited to Government. The remaining deficiency* must be written off the accounts.

* Rupees 889-15-0.

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1. As the Orders of Government must be taken in the case, the Collector will please to submit a full report of the circumstances.

2. He will at the same time explain how it was such bad security was taken and specially how one Stamp Vendor was allowed to become security for another.

3. The securities and stocks of all the Vendors in the District should be carefully scrutinized, and defects rectified.

(A true Copy and Extract.)

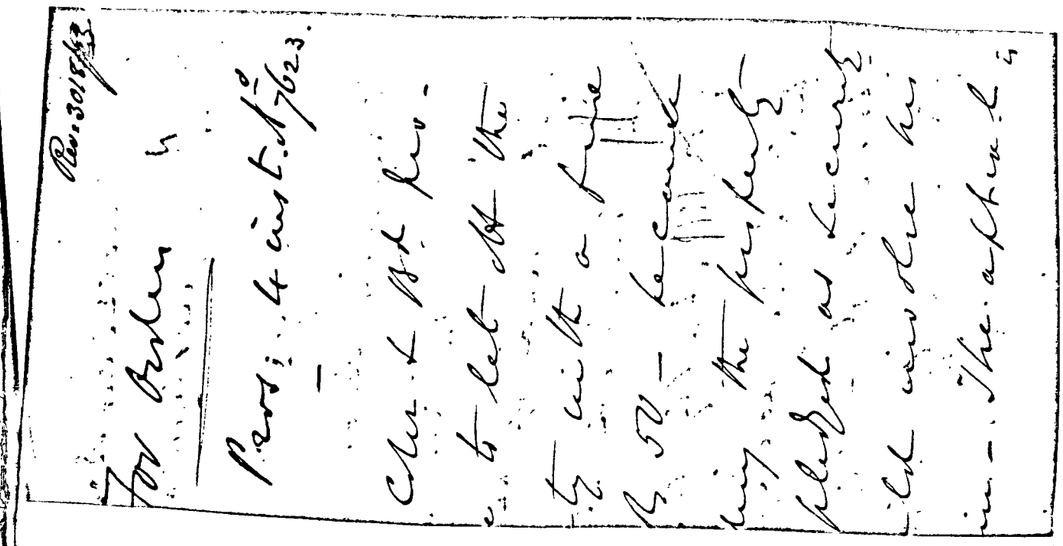
(Signed) W. HUDLESTON,

Secretary.

To G. A. Ballard, Esq., Collector of Malabar.

Copy to R. W. Norfor, Esq., Superintendent of Stamps.

Exd, J. Wright.



Entered in the Vol. of Rev. Letters sent to Govt. & D. Sales & Deposits 1863 Vol. 762.

1863. Department.

Revs 3018/63.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 11*th September* 1863.

No. 5,720.

Calling for a full report of the circumstances of the misappropriation of Stamps by a Vendor, and requesting also certain explanation respecting the Surety.

No. 5,720.

Calling for a full report of the circumstances of the misappropriation of Stamps by a Vendor, and requesting also certain explanation respecting the Surety.

ask miserie cordiam - t is of "pietium atte expediency." that a standing security has a voluntary act - and if he had not tendered it, the pet partially could not have been de- -fraudes - Ly to an contantly held at of hands & home - I

think the bond should be enforced as principle to prevent society bec coming a farce. There ought also to be further enquiry as to whether the Vendor's stock has duly examined heretofore by the Auth. Para 2 of the Act. does in all cases - but of Cain 3 J. think

such bonds should be cancelled as soon as practicable. It is not desirable to issue fresh bonds and to allow of a considerable amount of interest accruing thereon.

Orders requested

L. D.

The property of the surety must be sold answerable. The surety bonds in P3 must be cancelled 1st Dec 63 R12

No. 2302. R. D.

From the Madras Govt.

dt. 16th Decr. 1863.

Read the following From the Govt of Madras

Subj. letters from the Collr of Malabar reporting the circumstances connected with the embezzlement of stamps committed by the late Stamp Vendor of Shernad and recommending that authority be granted to write off the balance deficiency of Rs 871-12-9 in the accounts and to release the deceased's surety from further liability.

Here enter 4th Dec 63 No 7623

Write thereon Govt to the Collr of Mal. submitting letter from the Collector of Malabar reporting the circumstances connected with the embezzlement of stamps committed by Sheika Ibrahim Stamp Vendor of Shernad to the amount of Rs. 962/.

2. Sheika Ibrahim's surety was one Shamu Pattan, formerly also a Stamp Vendor. The former individual was committed to the Sessions Court of Calicut

Collector for embezzlement.
but before the trial of his
case he hung himself
in the jail. To meet the
deficiency as by Rs 10. 8. 3
is stated to be forthcoming
by Rs 22. 8. value of the
deceased Vendor's property
and Rs 18. 2. 3 the amount
of Commission due to him
and held in deposit -

3. As regards the
Surety, the Collector and
I am propose that this
individual should be re-
leased from all liabili-
ties in the matter with a fine
of Rs 50; because, the
Collector
remarks, the sale of the
property pledged by him
as security, and which
is valued at 500 Rs, would
reduce his fine.

4. To this proposal
the G. in C. must decline
to accede. Shamu Patkar's
consent to stand security
was

was a voluntary act,
and if he had not consent-
ed to, the Govt. probably
would not have been de-
frauded. The Govt. think
that the bond furnished
him should be enforced
on principle to prevent the
responsibilities of Sureties
being lightly sought of -
The B. will issue instruc-
tions accordingly. They will
also order the institution of
further enquiry as to whether
the deceased Vendor's stock
was duly examined
periodically, and if so with what result.

The order in para 2
of the Bombay Govt of the
instant above recorded is
approved, but as to para
3, the security bonds therein
referred to must be cancelled
as soon as possible.
It is not desirable to
run further risks, and to
allow of a community of interest
among Vendors

In Collrs to the B of Rev Dept 17 Dec

Pro. No. 44-45
24-7-58

Revenue 1863 Dept.
Pro: of Govt for Decr.

No 2302.

Pro: of the Madras Govt.
Dt 16. Decr. 63.

Pro. Board of Rev. Dt 9. March
Pro. B of Reve Dt 12 July 64 Ct. 649
1846

Collector of Malabar's letter submitting a full report of the circumstances connected with the embezzlement of stamps committed by the late Stamps Venders of Chernad, with Orders thereon.

No. 276 & 277.

Read Letter to the Collector of Malabar
Dated 16th Decr 1863