

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 773	Press
45-46	Mis
Dated 6-5-19	1863

Not to be folded or roughly handled

MEMORANDUM.

Immediate
Requested for reference the undermentioned paper on the subject of

*One invoice 2183 of 100 lbs of stamps 25-27-4/6/63
Submitted to the Board 17th May/63. 12555*

REVENUE BOARD OFFICE,

2 February 1863

To

*The Registrar of the Court of Session
New Castle*

A. A. A. A.
Registrar.

*Proceedings of the Madras Government, Revenue Department,
6th May 1863.*

No. 45. Read the following Proceedings of the Board of Revenue, dated 1st May 1863, No. 2,555:—

Read the following letter from R. W. NORFOR, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 25th April 1863, No. 992 of Fasli 1272.

SIR,

1. I have the honor to bring to the notice of the Board the following circumstances, connected with a deficiency of Stamps in a consignment sent to the Deputy Collector of South Canara, amounting in value to Rupees 1,146.

2. An Indent for Stamps to the value of Rupees 58,662-8-0 was received from the Deputy Collector on the 22nd November 1862. The Stamps were packed in two wooden boxes with iron clamps, and the covers well nailed; the cases were covered with gunny and strongly roped; the Stamp Office seal was affixed to the joinings of the gunnies, and to the ends of the roping. The Deputy Collector was advised by letter dated 11th, that the boxes would be despatched on the 12th December 1862 by rail to Beypore, and requested to arrange for the same being conveyed to Mangalore. The boxes were sent to the Madras Terminus on the 1st December 1862 for despatch by rail to Beypore, and the receipt granted by the Railway Company (copy of which is sent) was forwarded on the 13th idem to the Deputy Collector of South Canara.

3. No receipt or acknowledgment having been received from the Deputy Collector for the Stamps despatched, he was called upon on the 9th January 1863, to send the receipt, to which he replied* stating that the Stamps had not reached his Office, and that the Deputy Collector at Calicut had been long requested to forward the consignment by sea as soon as it reaches Beypore. This Office then addressed the Deputy Collector of Malabar by letter dated 24th January 1863, to know how the boxes had been disposed of. In his reply dated 30th January 1863, it is stated that on receipt of intimation from the Deputy Collector of South Canara that two boxes of Stamps would be despatched for the use of that District, he addressed the Assistant Traffic Manager on the 22nd December 1862 to forward the boxes, and hearing nothing from him, he had again addressed him on the subject.

4. It then became necessary to address the Agent and Manager Madras Railway, which this Office accordingly did on the 4th February 1863, and that Officer stated that the boxes had been delivered. Copy of his reply was forwarded to the Deputy Collector of South Canara on the 20th February 1863, with a request to forward the usual receipt if the Stamps have been received.

5. The Deputy Collector in passing his receipt at the foot of the Indent stated, that 142 rolls of 8 Rupees each were found deficient in the bundle which bore the label which he sent, stating also in his letter dated 26th February, that the boxes were received on the 13th February from Calicut, which station they appear to have reached on the 4th February from Beypore.

6. I beg to enclose the explanations* afforded by the Deputy Collectors of Malabar and South Canara in regard to the deficiency, as well as the delay which occurred in obtaining the boxes from the Railway authorities at Beypore.

7. The Deputy Collector of South Canara states, that on receipt of intimation from this Office that two boxes would be despatched by rail, he addressed the Deputy Collector of Malabar on the 16th December 1862, to arrange for their transmission to Mangalore, and not having heard from him until the 24th January 1863, he again wrote to him on that date. I may here remark that the Deputy Collector appears to have moved in the matter in making the second requisition, only after this Office had called on him in letter dated 9th January 1863, to send the receipt for the Stamps in question, and that even then he allowed unnecessary time to elapse, and that from the 16th December 1862 up to 24th January 1863 the matter appears to have been neglected. Further, the Deputy Collector whose duty it was, omitted altogether to send the receipt of the Railway Company to the Deputy Collector of Malabar, of which this Officer complains.

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8. The Deputy Collector of Malabar asserts that no intimation was received by him of the despatch of the boxes until the receipt of a letter from this Office, dated 21st January 1863, whereas it will be seen from the correspondence, that the Deputy Collector of South Canara had requested him on the 16th December 1862 to arrange for the transmission of the boxes on their arrival at Beypore, and from his letter to this Office dated 31st January 1863, that he acted on this requisition by addressing the Assistant Traffic Manager at Beypore on the 22nd December 1862, as noticed in paragraph 3 of this letter. But he like the Deputy Collector of South Canara also would seem to have neglected the matter, inasmuch as he appears to have done nothing from the 22nd December 1862 up to 27th January 1863, when he again addressed the Assistant Traffic Manager, but this second requisition was made in consequence of a letter which this Office addressed to him on the subject on the 21st January 1863, and also upon the second requisition made to him by the Deputy Collector of South Canara in a letter of the same date.

9. This Office would have called on the Deputy Collector of South Canara to furnish the usual receipt for the Stamps prior to 9th January 1863, but as the Stamps were despatched on the 12th December 1862, it was supposed that the Stamps would have reached Mangalore during the Christmas holidays; so that time was allowed for the counting and taking charge of the Stamps, and for the transit by post of the receipt for which this Office had waited until 9th January 1863.

10. From the circumstances above explained, the Board will perceive that there has been great laxity on the part of the Deputy Collectors in the present case, in allowing the boxes to remain at the Railway Station for nearly two months. The boxes are represented to have had no seals on them when delivered at Mangalore, but they would seem to have reached Calicut with but little injury to the seals, and otherwise in good order; the seals may have been injured accidentally in the Railway Goods shed. It appears they were shipped from Calicut to Mangalore on a Pattimar instead of an English vessel, or by one of the coasting Steamers, and this circumstance seems to call for severe remark, as a further illustration of the manner in which the cases were throughout dealt with; and it is also strange that receiving them from a Pattimar in bad condition, the Deputy Collector of South Canara makes no mention of the circumstance when he sends his receipt deducting the deficiency, and has also not explained why he had not advised this Office of the receipt of the boxes on the 13th until the 26th January 1863.

11. With regard to the deficiency of Stamps in a consignment made in January 1861, viz., 100 rolls of eight Annas, alluded to in paragraph 5 of the letter from the Deputy Collector of South Canara, dated 13th March 1863, I have to state that this deficiency in consignment appears to have occurred at a time when the issues were large owing to a great demand for Stamps in the Districts, but this deficiency was accounted for inasmuch as an excess of 100 rolls of similar value were found in a consignment sent to the Deputy Collector of Malabar as reported in his letter of 19th April 1861.

12. In reply to a communication addressed by this Office to the Agent and Manager of the Madras Railway Company, in regard to the detention of the boxes at Beypore, that Officer forwarded copy of a letter from the Traffic Manager, wherein it is stated that the only requisition received for the transmission of the boxes was that contained in a letter dated 27th January 1863, from the Deputy Collector of Calicut. I therefore considered it necessary to forward to the Agent, and for any further explanation which the Traffic Manager may have to offer, copy of the first letter addressed on the subject to the Assistant Traffic Manager at Beypore by the Deputy Collector of Calicut on the 22nd December 1862; no reply has been yet received.

13. In conclusion, I beg to state that the counters by whom the consignment of Stamps to South Canara were examined and counted in this Office, are men of long standing, and specially employed for this work, and the double Stamp Store-keeper, by whom also they have been examined before being packed in the boxes, is a person steady and honest, and is found to do his work correctly. I may also mention that in the month of December 1862 in which the consignment to South Canara was made, Stamps to the value of Rupees 4,72,986 were issued.

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to the Districts, and their receipt duly acknowledged by the several Treasury Officers to whom they were sent without any deficiency, except in the case now brought to notice, so that I am confident there can have been no mistake here in the counting, and that with the present check it is hardly possible for them to have abstracted 142 rolls without being detected.

ENCLOSURE No. 1.

ABSTRACT.—Explaining the delay in obtaining the two boxes of Stamps from the Railway station at Beypore.

1. Ordered that the above letter be communicated to the Collectors of Malabar and South Canara for full inquiry in communication with each other, and for eventual report.

2. There can be no doubt that the Stamps have been abstracted, and Government has incurred a loss of Rupees 1,146 mainly through the facilities afforded by want of care on the part of the Deputy Collectors at Calicut and Mangalore, both of whom appear to have been to blame.

3. The Board find that the dates of the different occurrences were as follows:—

11th December 1862.	Superintendent of Stamps advises Mangalore Deputy Collector of intended despatch on the following day of the cases of Stamps by rail, and instructs him to arrange for their conveyance from Beypore to Mangalore.
12th do.	Cases were despatched.
13th do.	Parcels' Ticket was sent to the Mangalore Deputy.
16th do.	Mangalore Deputy writes to Calicut Deputy that "two boxes containing Stamps will be despatched by rail to Beypore" for South Canara, and requests to arrange for their despatch by coasting Steamer to Mangalore. No date of despatch or probable receipt named.
20th do.	Calicut Deputy receives the above letter.
22nd do.	Calicut Deputy writes to Traffic Manager at Beypore, requesting that the boxes may be forwarded on arrival.
9th January 1863.	Stamp Superintendent writes to Mangalore Deputy to know if the Stamps had been received.
14th do.	Mangalore Deputy replies in negative.
21st do.	Stamp Superintendent and Mangalore Deputy both write to Calicut Deputy.
27th do.	Calicut Deputy again writes to Beypore Traffic Manager.
30th do.	Calicut Deputy replies to Stamp Superintendent.
4th February do.	The boxes were received at Calicut from the Railway.
Do. do.	Stamp Superintendent addressed the Railway Agent on the subject of the non-delivery of the boxes.
5th do. do.	Calicut Deputy advises Mangalore Deputy of receipt, and intended despatch.
7th do.	The boxes were sent to the Sea Custom's Manager at Calicut.
13th do.	Boxes were shipped on board the Patimar "Ramen Prasad."
20th do.	Boxes were received by Mangalore Deputy.
	Railway Agent's reply to Superintendent of Stamps, intimating delivery, is forwarded by the Superintendent to the Mangalore Deputy, with request to acknowledge receipt of the Stamps.
26th do.	Mangalore Deputy reports to Superintendent receipt of the boxes from Calicut, and notes in receipt at foot of indent that 142 rolls of 8 Rupees Stamps, value Rupees 1,136, were deficient.

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23rd March do. Mangalore Deputy sends the Parcels' Ticket to the Calicut Deputy.
Do. do. Railway Agent informs Superintendent of Stamps that no application for the boxes had been made until 27th January 1863, by the Calicut Deputy.

4. The first neglect was on the part of the Deputy Collector at Mangalore, in not intimating to the Deputy at Calicut the probable date of arrival of the cases at Beypore. There was nothing in his letter of 16th December 1862 to lead the Deputy at Calicut to suppose that the cases had actually been despatched from Madras, and still less that they were probably at that time lying in the Beypore station.

5. His next neglect was in failing to forward the Parcels' Ticket, which had he examined it, he must have considered essentially necessary for the delivery of the goods, although from the fact of their having been actually delivered without the production of the Parcels' Ticket, this form does not appear to be strictly maintained.

6. His most inexcusable neglect is that he failed from 16th December 1862 to 24th January 1863, to take any further step in the matter, although he must have known that the Stamps had then been nearly six weeks despatched from Madras, and that he again failed from 13th to 26th February to report the deficiency to the Superintendent of Stamps after he became aware of it, and he is the more blameable, as he admits that he had been struck by the ineffective manner in which the Stamps were packed when they reached him.

7. He should be required to give full explanation of his conduct in this matter.

8. The want of care displayed by the Calicut Deputy Collector was mainly in allowing the cases to be shipped on board a native Pattimar without extra precautions, when he must have been aware of the very valuable nature of their contents.

9. Moreover, after he became aware of the excessive detention of the cases at the Railway station which he knew before their delivery, he should have personally satisfied himself that the cases had not been tampered with, but this duty he appears to have delegated to a Peon.

10. If the account of the condition of the cases on shipment at Calicut, and on delivery at Mangalore may be depended on, there can be no doubt that the Stamps were stolen en route from the Calicut Sea Customs House to the Mangalore Cutcherry, and a strict inquiry should be instituted to bring home the theft to the guilty parties.

11. The Board do not however feel satisfied that the cases had not been tampered with, before they reached Calicut, and they request the Superintendent to inform them of the explanation he may eventually receive as to the alleged non-receipt of the letter addressed to the Beypore Traffic Manager on 22nd December 1862, when the goods were lying in the station, which were not delivered until 4th February 1863.

12. The case appears one in which the offer of a reward for information may produce results.

13. The Stamps could not have been abstracted and converted into money without the connivance or complicity of several parties.

14. Copy of these Proceedings will be submitted for the information of Government.

(A true Copy and Extract.)

(Signed) W. HUDLESTON, Secretary.

No. 46. ORDER THEREON, 6th May 1863, No. 775.

1. The Government will await the Board's further report before passing orders in this matter. The Board will ascertain when the boxes actually reached Beypore.

2. The Government observe that advice of the intended despatch of the Stamps on the 12th December was posted only on the 11th, and consequently could not have reached the Deputy Collector of South Canara in time for him to make any arrangement for the receipt of the cases

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on arrival at Beypore. From the dates given by the Board it would appear that the Deputy Collector of South Canara only received the advice on the 16th December, and that the Deputy Collector of Malabar received intimation from him of the intended despatch of the boxes on the 20th idem, when in all probability they had been lying in the Railway Office for several days. The Superintendent should be called upon to state why he did not give earlier advice of the despatch, and especially why he did not consign them, in the first instance, to the Deputy Collector of Malabar or at least write to that Officer, who could have claimed them immediately on their arrival at Beypore and kept them safely until he heard from the Deputy Collector of South Canara. The Board will also ascertain whether the cases used were so defective as the Deputy Collector of South Canara states, and also why they were not sealed as well as the outer gunny covering and the ropes, the seals on which could scarcely escape injury in transit, and why the Stamps were not packed in soldered tin cases.

(Signed) J. D. SIM,
Secretary to Government.

The fut. will await the
pts further report before
passing order in this matter.
The Wt. will ascertain when
the boxes actually reached
Bay Poor.

The fut. Wt. that a notice of
the intended despatch of the
Stamps on the 12 December
was posted only on the 11th &
consequently could not have
reached the Dep^y Com^r of S.
Canara in time for him to
make any arrangements for
the receipt of the cases on ar-

-dial at Beypoor. From the date
given by the Board it would appear
that the Depy Comr of S. Canara only
received the advice on the 16th Dec
and that the Depy Comr of Malabar
received intimation from him of
the intended despatch of the boxes
on the 20th idem - when in all
probability they had been lying
in the Railway Office for several
days. The Supt. should be called
upon to state why he did not
give earlier advice of the despatch
and especially why he did
not consign them, in the first in-
stance to the Depy Comr of Malabar

6
or at least write to that
Officer who could have claimed
them immediately on ^{their} arrival at
Beypoor and kept them safely
until he heard from the Depy Comr
of S. Canara - The Bd will also
ascertain whether the Cotes used
were so defective as the Depy Comr
of S. Canara states - and also
why they ~~stays~~ ^{were} not sealed
as well as the ^{outer} covering &
the ropes - The seals on which could
scarcely escape injury in transit
and why the stamps were not packed
in solid tin cotes. I.D.S.
George ^{McLellan} 8/1/38

Rev- 1863. Department.
Pr of Govt for May.

No. 1019

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 1st May 1863.

Genl Secy

Secy to Govt

C. I. O. returned to the Secy to Govt at

No. 2,555.

Requesting the Collectors of Malabar and South Canara to report on the circumstances connected with a deficiency of Stamps in a consignment sent to the Deputy Collector of South Canara.

*N. 475 - 5 (May)
With an order*

*Pro of the Board of Revenue
27/10 June/63 C No 1369
14/7/63*

No 45 & 46.