

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 944	Press ~~Mis.~~
23-25	
Dated 3 6 - 19 1864	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd June 1864.*

No. 23. Read again the following Proceedings of the Madras Government, dated 6th May 1863, No. 775, 3rd June 1863, No. 950, 23rd June 1863, No. 1,105, and 1st July 1863, No. 1,157.

Read also the following :—

Proceedings of the Board of Revenue, dated 9th May 1864.

Read again the following papers :—

Board's Proceedings, dated 5th September 1863, No. 5,573.

Do. „ 25th January 1864, „ 500.

Do. „ 20th February „ „ 1,121.

Do. „ 18th March „ „ 1,604.

Read also the following letter from the Superintendent of Stamps, dated 23rd March 1864.

1. Ordered that the above papers be submitted to Government, with reference to the Proceedings noted in the margin, and with the Board's recommendation that sanction be given for writing off to profit and loss the value (Rupees 1,146) of the Stamps missing from the consignment made to South Canara in December 1862.

G. O. dated 6th May 1863, No. 775, Revenue Department. Do. „ 3rd June „ „ 950, do Do. „ 23rd idem „ „ 1,105, do Do. „ 1st July „ „ 1,157, do	Proceedings noted in the margin, and with the Board's recommendation that sanction be given for writing off to profit and loss the value (Rupees 1,146) of the Stamps missing from the consignment made to South Canara in December 1862.
---	---

2. The facts of the case are already before Government, and the Board deem it unnecessary to say more than that in their opinion there is no ground to impute any complicity to the Collectors' Establishments in Malabar and South Canara, or to suspect that the box was tampered with on board the Patimar in which it was conveyed from Calicut to Mangalore; that suspicion mainly rests on the Establishment of the Superintendent of Stamps in which opinion the Superintendent appears to concur, but that the length of time for which the case was unfortunately left in the Goods Shed at Beypore, and the facilities thus afforded for pilfering its contents, render it possible that the Stamps may have been abstracted there.

3. The additional precautions which have since been adopted in packing and transmitting consignments of Stamp papers to the Districts, afford grounds for trust that no similar theft will occur, or at least that the guilty parties will be detected.

4. The Board think it is to be regretted, that their suggestion for the offer of a reward for information leading to detection was not adopted in the first instance, but at this distance of time no successful results are likely to be obtained by such a course.

5. The Board are of opinion that the Superintendent should take every opportunity of introducing new blood into his Office.

6. So many suspicious circumstances have come out against the Office in the short time since the introduction of the new Stamp Law, that it is evident the Establishment includes some rogues.

No. 24. Proceedings of the Board of Revenue, dated 20th May 1864.

Read the following letter from Mr. M. J. LUXA, for the Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 17th May 1864 :—

SIR,

1. With reference to the Proceedings of the Board dated 14th May 1864, I have the honor to report that the Stamps found deficient in a consignment sent to South Canara on the 13th December 1862, consisted of 142 Rolls of 8 Rupees each, their money value being 1,136 Rupees, this sum added to Rupees 4 the value of Stamps reported also as deficient in consignments sent to Nellore, Salem and Malabar, amount in all to Rupees 1,140, for writing off which sum sanction was requested in paragraphs 3 and 12 of the letter from this Office dated 5th September 1863, No. 375.

*Proceedings of the Madras Government, Revenue Department,
3rd June 1864.*

2. The Board in paragraph 9 of their Proceedings dated 7th December 1863, No. 7,687, recommended that the sanction solicited for writing off the above sum of Rupees 1,140 may be granted, which the Government have already sanctioned in their Proceedings dated 13th February 1864, No. 269, paragraph 7, communicated to this Office with the Proceedings of the Board dated 16th April 1864, No. 2,300.

3. It is not apparent under what circumstances sanction was requested for writing off the sum of Rupees 1,146 in Board's Proceedings dated 9th May 1864.

1. Ordered to be submitted to Government, with reference to the Revenue Secretary's Memorandum, dated 14th May 1864, and in continuation of the Board's Proceedings dated 9th idem. The value of the missing Stamps as entered in the Board's Proceedings was evidently erroneous, but was taken from the Superintendent's letter dated 25th April 1863, reporting the loss of the Stamps.

2. It will however be observed that the sanction for writing off the value of the Stamps to profit and loss, which Mr. Mackay in his letter dated 3rd March 1864 requested might be furnished to him, had been already conveyed in Government Order dated 13th February 1864, No. 269, Revenue Department, paragraph 7, communicated to the Superintendent with Board's Proceedings dated 16th April 1864.

3. Any further orders on this point are therefore unnecessary, and the Board regret that Government should have been needlessly troubled.

No. 25.

ORDER THEREON, 3rd June 1864, No. 944.

Separate Revenue, No. 3.
Stamps.

1. These papers relate to the deficiency found in a consignment of Stamps sent to South Canara from the Office of the Superintendent of Stamps in December last. The enquiries instituted have not elicited any trustworthy information as to where, when and by whom the robbery was committed, but in the opinion of the Board suspicion attaches to the Establishment of the Superintendent. The Board will call the special attention of the present Superintendent to the correspondence relating to the deficiency, in order that he may take steps to avoid the recurrence of a similar loss to the State. As already pointed out in the Order of 6th May last, timely advice of the despatch of consignments should be sent to the Officer who is to receive charge of the parcels from the Railway Department, as well as to the one for whom they are intended. The parcel ticket should be sent to the former, and the Stamps should be packed in soldered tin cases.

2. The sanction required in paragraph 1 of the Board's Proceedings, dated 9th May 1864, has, as they point out in their subsequent Proceedings of the 20th idem, been already granted in paragraph 7 of the Proceedings of Government, dated 13th February 1864, No. 269.

3. The Government cannot conclude these Proceedings without recording their displeasure at the carelessness shown by both the Treasury Deputy Collectors of South Canara and Malabar, the former particularly, in connection with the cases of Stamps under notice. The Board will arrange for the transfer of such of the subordinates in the Madras Stamp Office as they think it desirable to remove to other situations.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 5,573.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th 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, 27th August 1863, No. 189 :—

1. With reference to the Proceedings of the Board noted in the margin, I have the honor to report that on the receipt of the first mentioned communication, I addressed the Superintendent of Police, South Malabar, in view that he should institute the inquiry required in regard to the Stamps supposed to have been abstracted from the consignment during its transit from Beypore to Mangalore.

2. In reply, that Officer states that he "sent a Head Constable to Mangalore to trace the missing Stamps; he reports that the package containing the Stamps was examined by the Deputy Collector of Mangalore, and that no suspicion is entertained of the box having been tampered with *en route*; the stamps appear therefore to have been deficient at Madras."

3. From inquiries instituted by me I have reason to believe that there was nothing in the appearance of the cases when they were received from Beypore or shipped at Calicut to lead to any suspicion as to the contents having been tampered with.

4. The course followed by the Superintendent of Customs at Calicut in forwarding them by a native craft appears to be the same as has been almost invariably pursued in transmitting valuable Government Stores from this District to Mangalore, and there has been no instance of any cause for complaint. The opportunities offering by Steamers are rare, but when available are generally taken advantage of.

Communicated to the Collector of South Canara and to the Superintendent of Stamps,

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To G. L. Morris, Esq., Acting Collector of South Canara.

„ R. W. Norfor, Esq., Superintendent of Stamps.

Copy to G. A. Ballard, Esq., Collector of Malabar.

Exd. J. Wright.

Read the following letter from the Acting Collector of South Canara, dated Mangalore, 21st September 1863, No. 182:—

1. With reference to the Proceedings of the Board of Revenue, dated 10th June 1863, No. 3,406, and the letter of Mr. Webster referred to therein, I have the honor to forward herewith* copies of the statements of the Deputy Collector in charge of the Treasury and the Sea Customs Superintendent, Mangalore, as well as depositions taken from a Sea Customs Peon and the Tindal of the Pattimar

"Rama Prasad" regarding the condition of the two boxes of Stamps brought from Calicut to Mangalore in February last, and in which a deficiency was found amounting in value to Rupees 1,146.

2. In his letter dated the 13th May 1863, Mr. Fernandez states that immediately on receipt of the first letter from the Superintendent of Stamps, dated 12th December 1863, advising him of the despatch of the Stamps to Beypore, he wrote to the Treasury Deputy Collector of Malabar on the subject; that he anxiously expected their arrival by three successive Steamers; that he wrote again to the Deputy Collector of Malabar as soon as the third Steamer did not bring them; that he did not transmit the Parcel's Ticket to the aforesaid Deputy Collector as his letter had started previous to its receipt; that the delay in opening the boxes after their arrival at Mangalore was no fault of his; and that though the boxes were made of rotten wood, yet that his impression is that no tampering took place during their transit, as it is not likely that a few Stamps only would have been taken from a bundle containing 1,000 rolls. In a subsequent letter dated 18th May, Mr. Fernandez adds—"The bundles of stamped paper in the box in which the deficiency occurred were all found tightly bound by two wrappers of tape at both ends. All the Stamp papers were tied up in bundles of 1,000 rolls each; where there was not a sufficient number of the same description to make up 1,000, several descriptions were put together to make up that quantity more or less. The paper of 8 Rupees value in which the deficiency was found, consisted of 1,400 rolls according to the list. Of these 400 were packed in a bundle which contained also other descriptions of paper all amounting to 1,100 rolls. The other 1,000 rolls were to be found in a separate bundle which was as tightly tied up with tape on both ends as were the other bundles of paper. It was in this that the deficiency was found, without any previous signs of its having been untied or creating any suspicion of deficiency, until the papers were counted. If there had been anything wrong in the appearance of the contents of the box, I would have at once noticed the same. After weighing the matter considerably, I was led to believe the deficiency may have arisen rather from wrong counting at the Madras Office than any tampering with the contents of the box. I could not, however, refrain from offering my observations on the make of the box which any one who should happen to see it, is likely to do, especially if he were to compare the boxes with those subsequently received."

3. The Mangalore Sea Customs Superintendent says, that the Pattimar "Rama Prasad" arrived at the Port on the 11th February; that learning there were "Sircar boxes" on board, he ordered them to be brought to the Custom House on the morning of the 13th, and forwarded to the Treasury on the same day; and that as they were not entered in the General Manifest, he did not know what they contained.

4. The Mangalore Sea Customs Peon states that two Government boxes were landed at the Customs House one morning; that he had charge of them whilst the Superintendent was away at his meal; that subsequently they were taken by coolies to the Huzur Treasury; that they were covered with gunny cloth, and had seals on them; and that he examined the seals and found them all correct.

5. The Tindal of the Pattimar "Rama Prasad" deposes that two large boxes were handed over to him by the Sea Customs Manager at Calicut to be brought to Mangalore; that the boxes were covered with gunny cloth; that he did not observe the condition of the seals; that he only stopped at Tellicherry for two hours on his way up; that the boxes were kept in the hold of the Pattimar and covered with mats; and that they were immediately handed over to the Custom Office at Mangalore on his arrival at that port.

PROCEEDINGS OF THE BOARD OF REVENUE,
No.

1863. Department

Recd 12/16/64.

Dated 5th September 1863.

No. 5,573.

Communicating to the Collector of South Canara and to the Superintendent of Stamps letter from the Collector of Malabar reporting the result of the enquiry instituted in regard to the Stamps supposed to have been abstracted from the consignment during its transit from Beypore to Mangalore.

Confession of the Superintendent of the Board of Revenue to the Secretary to Government - 1863 dated 13th May 1864.

6. After having carefully perused all the aforesaid papers, as well as Mr. Ballard's letter of the 27th August 1863, copy of which was communicated to me with the Board's Proceedings dated 5th September 1863, No. 5,473, I am of opinion that the Stamps must have been deficient at Madras.

7. The length of time at which the boxes were detained at the Railway Station at Beypore certainly gave facilities for tampering to take place there; but the fact of the bundles having been found tightly bound with tape by Mr. Fernandez, when the boxes were opened by him at Mangalore, and of a small portion only of one bundle being missing instead of the whole of it, made me consider it extremely improbable that any theft took place in Beypore, and that it looks much more as if some one in the Stamp Office in Madras in the hurry and bustle of sending off a large consignment of Stamps had contrived to abstract just enough to avoid detection then and there.

ENCLOSURE No. 1.

ABSTRACT.—Copy of letter from the Deputy Collector in charge of Treasury, dated 13th May 1863.

ENCLOSURE No. 2.

ABSTRACT.—Copy of letter from the Deputy Collector in charge of Treasury, dated 18th May 1863.

ENCLOSURE No. 3.

ABSTRACT.—Statement of the Superintendent of Sea Customs, Mangalore, dated 28th May 1863.

ENCLOSURE No. 4.

ABSTRACT.—Deposition of Venkta, Sea Customs Peons, dated 28th May 1863.

ENCLOSURE No. 5.

ABSTRACT.—Deposition of Tindal Sairee, dated 27th May 1863.

1. Forwarded to the Superintendent of Stamps for any remarks he may desire to offer.
2. The condition in which the contents of the cases were found on opening them appears to preclude the supposition that they had been tampered with "en route."

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To R. W. Norfor, Esq., Superintendent of Stamps, with five enclosures.
Copy to G. L. Morris, Esq., Acting Collector of South Canara.

Ed. J. Wright.

Forwarding for remarks letter from the Acting Collector of Canara on the subject of the deficiency discovered in a consignment of Stamp papers sent to his District.

No. 500.

Dated 25th January 1864.
Despatched
Received

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1864.

Department.

Recd-12/6/64

Enclosure of 2 in the Original of the Board of Revenue to the Secretary to Government dated 12th May 1864.

No. 1,121.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th February 1864.

Read the following letter from the Acting Collector of South Canara, dated Kundapur, 10th February 1864, No. 26:—

1. With reference to the Board's Official Memorandum, No. 104, dated 28th January 1864, I have the honor to forward herewith with my remarks copy of a deposition on oath from my Treasury Deputy Collector on the points indicated in Mr. Norfor's Memorandum.

2. As the Board requested an early reply, and the Jamabundy of this Taluk in which I am at present busily engaged, would have prevented my going to Mangalore, and thus sending an answer till the end of the month, I directed the Head Assistant Collector to examine Mr. Fernandez on oath.

3. The Board will perceive that the Deputy Collector has fully cleared up all doubt regarding points which seem to have appeared suspicious to the Superintendent of Stamps.

ENCLOSURE No. 1.

The Deposition of Mr. J. F. FERNANDEZ, Deputy Collector in charge of the Treasury, South Canara, given on oath, before the Head Assistant Collector of South Canara, at Mangalore, on the 6th February 1864.

Deponent being duly sworn states:—

It appears from the Memorandum of the Superintendent of Stamps dated January 1864, that you stated that you opened one of the Stamp boxes on the 19th February, a second on the 23rd February, and that you examined both on the 24th. State the circumstances that led to the opening of the cases on the different dates, prior to that of examination, and why the second case was opened whilst the first had already been opened and unexamined five days. Also state how the opened cases and their contents were disposed of between dates.

The first box was opened and fully examined on the 19th February 1863. It contained papers of eight Annas. They were all found correct according to the Invoice and to a Memorandum found in the box. They were counted in my presence. I myself counted as many as I could. After the counting was finished, the whole of the papers were put in a large box in the inner room of the Treasury. The box was locked by me and sealed, the key remaining with myself. The empty case was taken out of the Treasury and put into the Store-room. Important business in the office prevented my opening the second box until the 23rd February. On this date the second box was opened in my presence and fully examined. On this examination a

It appears from this deposition that both the boxes were examined directly after they were opened, and that the first box was not left unexamined for five days after it was opened, as supposed by the Superintendent of Stamps. The Deputy Collector also shows clearly how the contents of the boxes were disposed of after they were opened; namely, by being placed in Treasure boxes in the inner room of the Treasury; these treasure boxes being locked and sealed by the Deputy Collector himself, and the key remaining in his possession. This explanation is, in my opinion, perfectly satisfactory.

(Sd.) G. L. MORRIS,
Acting Collector.

deficiency of 142 papers of 8 Rupees value each was discovered. In counting the bundle said by the Memorandum to contain 1,000 rolls, Martu Bhandari, a Clerk, told me there was a deficiency. He was sitting close by me, and I took up the bundle and counted it myself. There were 142 papers missing. After all the papers in the second box were examined, they were put into another empty treasure box in the inner room of the Treasury. It was locked and sealed by me, the key remaining in my possession. On the 24th February, to make sure that no mistake had occurred in the previous counting, I re-examined the contents of both boxes. There was again the same result. On the 25th February I gave the papers over to the charge of the Head Assistant Collector. In my letter to the Head Assistant Collector I stated that I re-examined the

cases on the 24th. In the 7th paragraph of my letter is this passage, "I opened the first box on the 19th February and the other on the 23rd, the intervening days being taken up by other more important work, which could not be postponed without inconvenience. On the 24th I re-examined the whole consignment." By the word "opened," I intended to convey the meaning that I had opened and counted the boxes on those dates.

(Signed) J. F. FERNANDEZ, Deputy Collector.

Taken on oath before me this 6th day of February 1864.

(Signed) A. McC. WEBSTER, Head Assistant Collector.

(True Copy.)

(Signed) G. L. MORRIS, Acting Collector.

Communicated to the Superintendent of Stamps with reference to his Official Memorandum dated January 1864.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To J. Mackey, Esq., Acting Superintendent of Stamps, with an enclosure.
Copy to G. L. Morris, Esq., Acting Collector of South Canara.

Exd. J. Wright.

Communicating to the Superintendent of Stamps letter from the Collector of South Canara, forwarding copy of a deposition taken from the Treasury Deputy Collector on points connected with a deficiency of Stamps found in a consignment received from Madras in February last.

No. 1,121.

Despatched
Dated 20th February 1864.
Received

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1864.

Department

Enclosure of 13 in the Proceedings of the 23rd of February to the Secretary to the Board dated 9th May 1864.

Recd = 12/16/64

No. 1,694.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th March 1864.

Read the following letter from the Acting Superintendent of Stamps, dated Madras, 3rd March 1864, No. 1,275 of Fasli 1273:—

1. With reference to the Proceedings of the Board dated 25th January 1864, forwarding for my remarks copy of a letter from the Collector of South Canara and the statements of the Deputy Collector in charge of the Treasury and the Sea Customs Superintendent, with the depositions of the Sea Customs Peon and the Tindal of the Pattermar "Ramapersaud," I have the honor to state that the whole of the circumstances connected with the deficiency in the Stamps sent to South Canara on the 12th December 1862 have been so fully explained in the letter from this office dated 25th April 1863, No. 992, that I find myself unable to offer any additional evidence connected with this transaction. The following are the observations I beg to submit. Nothing in the papers since received appears to prove that the Stamps in question were deficient at Madras (that is at the Stamp Office) as observed by the Collector.

2. Mr. Morris grounds his remark from the circumstance as stated by him of "the bundles having been found tightly bound with tape by Mr. Fernandez when the boxes were opened by him at Mangalore, and of a small portion only of one bundle being missing instead of the whole of it." The Stamps were packed in a mango wood box far inferior to the English boxes now used which are those received with the water-marked paper and lined with zinc, and according to the old mode of packing, each bundle was not papered, tied with tape and sealed, as it is now done, with the Superintendent's seal; two slips of tape were merely tied before at the edges of the bundle so that it was not a matter of difficulty for any person in whose possession the box may have been for a time (as it was in the Railway station at Beypore from 22nd December 1862 to 4th February 1863) to have opened the box and unloosed the bundle, and after abstracting any quantity to have tied up the bundle with the same slips of tape which had no seals on them. I may also observe that in the bundle of 1,000 rolls there were slips or tallies to every 100 rolls, so that the quantity abstracted was more than a tally, viz., 142 rolls, which could not have passed unnoticed by the counter and Double-Stamp Storekeeper who examine the slips before each bundle is packed.

3. When the Board consider the great detention at Beypore, some weeks duration, the subsequent shipment to Mangalore in a native vessel, and the variety of hands through which these neglected cases have travelled, it will be extremely difficult to fix the responsibility of this loss on any particular Department, and in my opinion least of all upon this office, where the rule is regularity of despatch and safe arrival at destinations, this being the first loss by deficiency in transit of Judicial Stamps, known of any magnitude, and I request the order of the Board to write off the amount of the stamps in question.

1. The Board resolve to request Mr. Norfor's opinion on the subject of the above letter.
2. They observe that Mr. Mackey makes no mention of their Proceedings dated 20th February 1864, No. 1,121, forwarding the additional information specially required by Mr. Norfor. It should be ascertained whether this paper was before Mr. Mackey when he wrote:

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To R. W. Norfor, Esq., Superintendent of Stamps.

Exd. J. Wright.

Madras
N^o 1374 of 4.1273. General Stamp Office
23rd March 1864.

From
P. W. Norfor Esq.
Superintendent of Stamps

To
W. Hindleston Esq.
Secretary to the Board of Revenue

Sir
I have the honor to acknowledge the receipt of the Board's Proceedings of the 18th March 1864 N^o 1273. in which you express my opinion on the subject of the letter of Mr. Mackey Acting Superintendent of Stamps 3rd March 1864 N^o 1273. re: respecting the loss of Stamped Papers reported from South Canara in February 1863. In addressing the Board Mr. Mackey had before him the Board's Proceedings 28th February 1864 N^o 1121.

2. These Proceedings communicated to this Office the sworn deposition of the Deputy Collector South Canara which has supplied certain minute points of evidence that were wanting

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 18th March 1864.

Despatched

Received

No. 1,694.

No.

1864.

Department.

Recd = 12/10/64

Enclosed in the Proceedings of the Board of Revenue to the Secretary to Govt. dated 9th March 1864.

Calling for Mr. Norfor's opinion on letter from Mr. Mackey reporting on the deficiency in the Stamps sent to South Canara on the 12th December 1863.

wanting in previous information obtained, and in my mind, they fully exonerate all parties at Mangalore from any suspicion in regard to the missing Stamps, and establish clearly the prudence and correctness of all measures taken at Mangalore for the security of the Stamp case by Mr. Fernandez.

3. The delay at the Railway station Bombay unfortunately still interferes to prevent a full decision being come to upon the question of where the robbery took place. It must have been either at the Railway Station or at Madras. It would be impossible at this distance of time to renew successfully enquiries at the Railway, I have therefore limited my enquiries to the Madras Office.

4. The practice at that time in the packing of stamps was as follows, the papers after being brought from the stamping Press, were placed in the hands of the counters, by whom they were counted into hands of 100 Stamps each, and tied into bundles of 1000 Rolls by a worker sitting on the ground opposite

opposite to the counter, each hand or division of 100 Stamps being marked by a paper tally inserted between the hands, a docket of contents was shipped under one of the bands of the bundle, signed by the counter. The double stamp store keeper overlooked all, the tallies in each bundle were then counted by him and the bundles closed; after tying up the bundles if the case was not ready the bundles were placed in a locked Almirah, the counting of the tallies being deferred till final casing. It would thus seem that the examination of the tallies as a final check should have been sufficient, unless time and opportunity were obtained for a re-arrangement of the tallies in any bundle compared with.

5. The establishment had not at that time advanced to an appreciation of the necessity for care and strictness, and it does not seem impossible that time and opportunity were obtained, the stamps abstracted were the contents of one tally and part of another, showing haste

in the abstraction, our tally mark must have been
left in the deficient bundle, which had the
Mangalore people been alive to, it would have
afforded an additional link of evidence. My
impression is that with many completed bundles
lying near, and the attention of the Double
Stamp Store keeper occupied in packing
a case, it was very possible for a bundle to
be taken aside and robbed, in so crowded a
place as the present Stamp Office. The bundles
could have been very quickly retied by a
practised hand, one of the workers in all
probability, there were six counters employed
upon this invoice it being a large one. The
man who counted the bundle in question
is a good man but very old. It was
not then the practice to make the workers sign
for contents, so that the identification of
persons immediately concerned is limited.

5. I sent two bundles of paper of the
kind used formerly for 8 Rupee Stamps, one
bundle calculated for 1000 Stamps the other
for a quantity less than 142 Stamps shown the

difference

4
difference in size will be observed, but also it
will be seen that such a bundle amongst several
others might, unless strict care were observed,
be transferred in the course of packing a case,
without suspicion.

7. That a mistake in the issue occurred
and passed undetected through the Single Stamp
Stamping Room, and Double Stamp De-
partment it would have been discovered on
the examination of stock which was made im-
mediately the advice of the deficiency arrived -
the stock also had a short time previously been
examined in transfer from the Double M:
to M:
to M:
to myself. If therefore the loss were traced to
this Office, it would be as a plain case of
robbery.

8. In regard to the abstraction of the
Stamps at the Mysore station the long period
which the cases were allowed to lie undisturbed
gave the best possible opportunity for robbery,
particularly as the cases were all the time in
an open shed, the Madras Railway Office not
having made known the fact that the contents

were

were Government Stamps. Should a further
enquiry be desired it should be held at Ballypore
and all persons who for any period whilst the
cases were unclaimed, were about the station
should be present. They are clever rogues about
the rail and by any such the cases could have
been opened and secured without difficulty,
the bundle its size having been diminished
could readily have been tied again with the
same tape, as the bundles then had no other
packing than the tape tie at each end

I have seen
Signed / R. W. Norfor
Superintendent of Stamps

/ A true copy /

L. Harrison
Secretary

Revenue Department

W. 944

Proceedings of the Madras Government
Under date the 3rd May 1864.

Read again the
following Proceedings of the
Madras Gov^t dated 6th May
1863 N^o 775, 3rd June 1863
N^o 950, 23rd June 1863
N^o 1105 - and 1st July 1863
N^o 1157.

Read also the
following Proceedings of the
Board of Revenue.

Submitting the within noted
correspondence and recommending
that sanction be given for writing of
to Profit and loss Rs 1146 being the
value of the stamps missing from the
consignment made to S. Canara in Dec^r 1862.

(Here enter 9th May 1864 N^o)

Submitting with remarks letter
from the Superintendent of stamps reporting
that the value of stamps found to be
deficient in a consignment to South
Canara Rs is Rs 1440. -

(Here enter 20th May 1864 N^o)

M

W

These papers
relate

Enclosure in the Pro-
ceedings of the Board
of Revenue to Secretary
No 1028 dated 9th
May 1864 N^o

Rev: 1216/64

Copy of a letter from
the Superintendent of
Stamps to the Secretary
to the Bd. of Rev. dated
23rd March 1864 N^o 1374
of No 1273 regarding
the loss of the stamps
forward sent to South
Canara.

13 23-24

relate to the deficiency
found in a consignment
of stamps sent to
South Canara from the
Office of the Superintendent
of Stamps in December
last. The enquiries
instituted have not elicited
any trustworthy information
^{where} as to where, when and by
whom the robbery was
committed. In the opinion of the
suspicion attaches to
the establishment of the
Superintendent. The
Board will call the
special attention of the
present Superintendent to
the correspondence relating
to the deficiency in order
that he may take steps
to

to avoid the recurrence of a
similar loss to the
State. As already
pointed out in the order
of 6th May last timely
advice of the despatch
of consignments should be
sent to the Officer who
is to receive charge of
the parcels from the
Railway Department
as well as to the one
for whom they are
intended. The parcel
ticket should be sent
to the former, and the
stamps should be
packed in soldered tin
cases.

2. The sanction
required

required in para 1 of
the Board's Proceedings
dated 9th May 1864
has as they point out
in their subsequent
Proceedings of the 20th
idems. been already
granted in para 7 of
the Proceedings of
Government dated 13th
February 1864, N. 269.

3. The Government
cannot conclude these
Proceedings without
recording their dis-
pleasure at the gross
carelessness shown
by both the Treasury
Deputy

Deputy Collectors
of South Canara and
Malabar, the former
particularly, in
connection with
the cases of stamps
under notice.. The
Board will arrange for the
transfer of such of
the subordinates
in the Madras
Stamp office as
they think it desira-
ble to remove to
other situations.

L.H.S.

11 Copies To The Board of Revenue. With one Packet of Stamps
Desptd to Secy

Revenue 1864 Deficit.
 No. of Gov. for 2 years.

No. 944.

Geo. of the Madras Govt.
 23rd June 1864.

Geo. No. 211-212

13-2-84

C. No. 1216/64

Geo. No. 45-46

6-5-63

42-43

3-6-63

361-362

23-6-63

13-14

1-7-63

Pro. Bd. of Revenue
 requesting authority
 for writing off to Profit
 and Loss of Rs. 116 being
 the value of stamps
 issued via Consign-
 ment up to 15th
 January 1862