M.R.O. 14—13,000—27-9-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2044 Press ~~Mis.~~

538. 539

Dated 31-8-1865

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
31*st August* 1865.

No. 538. Read the following Proceedings of the Madras Government in the Judicial Department :—

Communicating paragraphs 2 to 4 of a letter from the Advocate General, relating to the recent discovery of the circumstances of the fraud in the Income Tax Office by Cashier Rajah Gopaul Chetty, who was tried in February Sessions of 1864, and sentenced to eight months' imprisonment. } (Here enter 23rd August 1865, No. 1,162.)

No. 539. ORDER THEREON, 31st August 1865, No. 2,044.

Miscellaneous.

1. Communicated to the Income Tax Commissioners and to the Municipal Commissioners for their information.

2. Mr. Morison should be called on to explain his apparent neglect.

(True Extract.)

(Signed) J. GROSE,
Acting Under Secretary to Government.

To the Income Tax Commissioners, } with Proceedings Judicial Department, No. 1,162.
„ the Municipal Commissioners, }

Exd. T. O'Connor.

No. 167. Read the following Extract from a letter from the Honorable J. B. NORTON, Advocate General, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George; dated 10th August 1865.

* * * *

2. The first was No. 20 in the Calendar, the Queen *versus* Rajah Gopaul Chetty, charged with forgery, criminal breach of trust as a public servant, theft as a public servant, and dishonest misappropriation. The offence was committed so far back as November 1863, when the prisoner was Cashier in the Income Tax office. He was discharged in December 1863, tried at the February Sessions of 1864 for cheating, found guilty and sentenced to eight months' imprisonment, which sentence he has suffered. The circumstances of his fraud in the Income Tax office have only been recently discovered. He effected it as follows:—It was his duty, as Cashier, to keep an account of all moneys received which were totalled daily, he keeping the key of the cash chest: whenever the money amounted to more than 500 Rupees, he prepared what is called a remittance note, purporting to shew the amount in his hands. This he took to Mr. Morison, who initialed it, whereupon the money was taken to the Bank. The Bank kept the Remittance note, and gave a receipt for the amount. On the 2nd November 1863, he had in his cash chest Rupees 3217-11-4, as shown by his cash book. On that morning, he prepared and took to Mr. Morison a remittance note for only Rupees 3170-11-4, which amount he sent to the Bank. He subsequently altered the Bank receipt both in the letters and figures from Rupees 3170 11-4 to Rupees 3217-11-4. The Bank Receipt and the entry in his cash book thus tallying and the Remittance note being in possession of the Bank, there was nothing in the Income Tax office whereby to trace the fraud. It appears to have been subsequently brought to light in the office of the Accountant General.

3. I am constrained to observe that had Mr. Morison taken the very obvious precaution of comparing the Cash-keeper's Remittance note with the daily balance in his cash book, the fraud could not have been effected.

4. The prisoner was found guilty on all counts, and sentenced to fifteen months' rigorous imprisonment.

* * * *

No. 168. ORDER THEREON, 23rd August 1865, No. 1162.

Paragraphs 2 to 4 of the foregoing letter are communicated to the Revenue Department.

2. A representation will be made to the Government of India on the subject of paragraphs 5 to 13, and it will be suggested that the Secretary of State should be advised to amend the Letters Patent of the Madras High Court.

(True Extracts).

A. J. Arbuthnot
Chief Secretary.

To the Revenue Department.
" Advocate General.

Exd. J. H. Burns.

Rev. 1865. Oct. 4th
Pro. of Govt. for Augt.
No. 2385.
Proceedings of the Madras Govt. in the Revl. Dept.

Dated 23d. Augt. 1865.
Received 29th Augt.
No. 1162.

Communicating paras 2 to 4 of a letter from the Advocate General relating to the recent discovery of the circumstances of the fraud in the Income Tax Office by Cashier Rajah Gopaul chetty, who was tried in February Sessions of 1864 and sentenced to Eight months imprisonment.

Rec. 2044. 31 Augt.

With an order

No. 2044.

Communicated to the Income Tax Commissioners and to the Municipal Commissioners for their information.

Mr. Morison should be called on to explain his apparent neglect.

31st. Augt. 1865.

2 To the Income Tax Commissioners
2 To the Municipal Commissioners

Revl. Pro. Dept. No. 1162 dated 31 August

No. 538 & 539