

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	2749	Press Mis
<u>98-99</u>		
Dated	8 th October 1869	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
8th October 1869.*

No. 98. Read the following Proceedings of the Board of Revenue, dated 4th October 1869:—

Read the following letter from the Acting Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 2nd October 1869, No. 347.

ADVERTING to my letter of the 30th ultimo, No. 344, I have the honour to forward copy of a letter from the Deputy-Collector of Madras, reporting on the proceedings held in the office of the Commissioner of Police, in the case of the defalcation discovered in the accounts of a Bill-Collector in the Quit-rent Department; and request that you will be good enough to lay it before Government, and obtain their early orders for the appearance of the Government Solicitor on behalf of the prosecution.

From the Deputy-Collector, to the Acting Collector of Madras, dated Madras, 30th September 1869, No. 202.

WITH reference to your official memorandum of yesterday's date, I have the honour to report on the proceedings held in connection with the defalcation discovered in the accounts of Govindoo Naidoo, Kanikapillay, of a section of the Muttialpettah Division.

2. Since July last the Tahsildar has been engaged in the usual quarterly examination of the bills of the several Kanikapillays; and about the beginning of this month, he noticed a great reluctance and delay on the part of the Kanikapillay Govindoo Naidoo in submitting his bills, when the turn came for the inspection of the same. On the Tahsildar pressing him to produce them, he discovered, on the 11th instant, that the number of the bills fell far short of what ought to have been in his possession. As the Kanikapillay failed to afford any satisfactory explanation for the deficiency, the Tahsildar began to suspect him, and brought the circumstance to my notice. I at once arranged for his ascertaining, by a further examination, the number and amount of bills missing; and at the date of my letter of the 16th instant, the arrears bills not forthcoming amounted, so far as the examination had gone, to about Rupees 4,200. Immediately I placed myself in communication with the Government Solicitor, and, at his suggestion, called upon the Kanikapillay in question to produce the amount found deficient before the following evening. He, however, having failed to do so, and as I had reason to apprehend that he might abscond, I at once gave him into the custody of the Police, together with one Narasima Charry, the Sumpretty, who kept the collection accounts, and whom the Kanikapillay charged with having received from him several sums of money from the collections.

3. Soon after the discovery of the defalcation in the Kanikapillay's accounts, this Sumpretty called at the office on the morning of the 15th instant, and on the same day, it was found that two sheets of two memorandum books, showing the balance of quit-rent for the Muttialpettah and Peddunaikpettah divisions had been removed, which the Tahsildar had found to be in their proper place in those memorandum

books just the previous evening. The Sumpretty, on inquiry, alleged as a reason for calling at the office at an unusual hour of the morning, that the Tahsildar had sent him word by the Kanikapillay, Latchmana Moodelly, to do so; but this allegation is utterly false, as both the Tahsildar and Latchmana Moodelly deny that such was the fact. This circumstance, taken together with the Kanikapillay's statement that the Sumpretty had received several sums of money from him, and with the presumption that the embezzlement of so large an amount could not have taken place without his knowledge, seemed to me to form a strong *prima facie* case against him, sufficient to induce me to hand him up also to the Police.

4. On the 19th instant, the Deputy-Commissioner of Police caused the houses of both the Kanikapillay and Sumpretty to be searched, and the result was the discovery of certain new jewels and accounts of dealings between these two persons kept by Kanikapillay, and also of moneys lent by the latter to third parties, all of which are now in charge of the Police. The preliminary inquiry before the Deputy-Commissioner of Police began on the 20th instant, and the Government Solicitor, who attended and assisted with his advice, suggested the propriety of my putting the Kanikapillay on his trial with regard to a few select bills of large amounts paid to him by persons of undoubted respectability. Accordingly, the parties marginally noted were summoned, and was found, during the examination, to have paid the amounts of their bills, which the Kanikapillay failed to pay into the office. After concluding the preliminary inquiry, which lasted a week, the Deputy-Commissioner of Police committed the Kanikapillay to the Royapetta Police Court for trial, which, I understand from Captain Weldon, will come off on the 6th proximo.

5. With regard to the Sumpretty abovementioned, the Deputy-Commissioner seemed to consider that there was no sufficient evidence to warrant his committal, and that moreover his evidence was necessary to prove the delivery of the bills now missing to the Kanikapillay, and thereby to ensure his conviction.

Fusly.	No. of Bills.	Amount.
1278...	17	Rs. 190 1 2
1278...	3	47 0 10
1278...	3	48 3 7
1278...	10	61 3 1
1277...	1	11 6 11
1278...	9	52 10 4
1278...	3	50 8 10
1278...	1	62 3 7
Total...	47	523 6 4

6. As regards the Kanikapillay, the figures given in the marginal entry will show the number and amounts of bills with reference to which he is charged, under the advice of the Government Solicitor. The parties against whom these bills were drawn have deposited to the fact of payment, and produced the bills themselves, with an acknowledgment of payment under the signature of the Kanikapillay; but the Remittance Lists furnished to the Tahsildar by the Kanikapillay from time to time, do not exhibit such payments. In his defence

the Kanikapillay alleged before the Deputy-Commissioner that he had committed no fraud, but that he only paid the amount of the bills abovementioned to the credit of certain *arrears* bills. But, in the first place, he was not at liberty to credit payment made by one party to another, and next, his omission to produce the *arrears* bills for which credit is alleged to have been given, and which, if his defence was true, must remain in his possession, and his failure to mention even particulars of those bills, show that his allegation is false. Looking to these circumstances, there can be little doubt as to the sufficiency of the evidence for his conviction. But as the charge brought against him is a serious one, and involves an examination of an intricate nature, and requires a good deal of professional advice and assistance in citing evidence not only to support the charge, but also to meet the defence that may be put forward, and bring to justice any others that might have a hand in the matter, I submit that the services of the Government Solicitor, for the prosecution of the case, are indispensable.

7. I beg also to bring to your notice that, among the papers found during the search of the Kanikapillay's house, there was a receipt signed by the Registrar of Assurances in favour of his mother-in-law, Canakammall, for a Deed-of-Sale presented by her for registration in regard to the Kanikapillay's house, No. 55, in Iyah Moodelly's Street, Chintadrepett. This Deed-of-Sale, which was produced before the Deputy-Commissioner from the Registry Office, purports to have been executed by the Kanikapillay in favour of his mother-in-law on the 10th instant, the very date on which the Tahsildar called upon him, in writing, to produce his bills for examination. The Kanikapillay and his mother-in-law allege that the latter paid the former only 500 Rupees on account of the purchase-money three months ago, in order to enable him to redeem the house from one Narayanasawmy Reddy to whom it had been mortgaged; but the two attesting witnesses denied all knowledge of the payment, one of them adding that the Kanikapillay mentioned to him during the execution of the Sale-deed that he had received the purchase-money just three days previous, whilst the other knew nothing of the matter. Canakammall, the purchaser, admits that she has still to pay 300 Rupees of the purchase-money, and Narayanasawmy Reddy, the alleged mortgagee, asserts that the Kanikapillay paid him the mortgage amount on the 19th July last. These conflicting statements, and the relation in which the two parties to the sale stand to each other, as well as the date and other circumstances under which the deed was executed, show, beyond a doubt, that the Kanikapillay and his mother-in-law, living as they do in the same premises, acted in collusion to prevent the property from being taken up in satisfaction of his liabilities to Government. Upon these facts, I suggested to Mr. Barclay, who appeared for the Government Solicitor, that another charge might be preferred against the Kanikapillay under Section 206 of the Indian Penal Code, but that gentleman entertained some doubts and wished to consult the Advocate-General on the point. Should the Advocate-General be of opinion that the sale is fraudulent, I beg to suggest that the house may be seized and the sale-proceeds, which I believe would amount to Rupees 1,000, be credited to Government in satisfaction of a portion of the amount embezzled by the Kanikapillay. For carrying out this object also, the aid of the Government Solicitor is indispensable.

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8. I further beg to state that although the Deputy-Commissioner of Police did not consider it expedient to proceed against the Sumpretty, I am still inclined to hold a different opinion. There can scarcely be any reason to doubt that this individual aided the Kanikapillay in embezzling the money. There is sufficient *prima facie* evidence to show that he must have tampered with the memorandum books already mentioned, and removed sheets from them, which might be produced as evidence against the Kanikapillay. The Tahsildar says that he actually saw the books complete on the evening of the 14th instant, and that he was the last person that left the office, and on the very next day, the two sheets were found missing, and the Sumpretty was the only person who had called at the office early that morning without any satisfactory reason for his doing so. These circumstances seem to me to form a very strong case against Narasima Charry, the Sumpretty, at all events so far as the abstraction of the sheets is concerned; and it is my intention to urge this matter on the attention of the Government Solicitor, and to arrange for the Sumpretty not being examined as a witness in the case, and for his being arraigned as an abettor.

9. As to the Deputy-Commissioner's remark that his evidence is necessary to show that the bills were handed over to the Kanikapillay, I beg to observe that the very fact of the Kanikapillay having presented them for payment, to say nothing of his admission, is sufficient to connect him with the bills without making an accomplice a witness.

10. Before closing this report I beg to draw your attention to the statement forwarded with my letter of yesterday's date, from which it will be seen that the amount of bills missing is approximately Rupees 6,144-1-4, made up of bills both for the current and previous fuslies under the heads of Quit-rent and Ground-rent; the current alone being for Rupees 1,712-1-8, which were issued to him as already reported, in four instalments, between the 21st July and 7th August last. I beg also to add that the accounts are still undergoing an examination, and, on a complete list being made out, of all the missing bills, I shall arrange for duplicate bills being issued to the parties against whom they were drawn, thereby to ascertain how many of them had been actually paid off by the parties, and on what dates; and when all the facts have been ascertained, I shall again address you on the subject.

11. I have thus endeavoured to place before you all the information connected with this case, so far as it has been ascertained; and any further facts which may come to notice during the legal investigation now pending, will be communicated to you in due course. Meanwhile, I request that the sanction of the higher authorities may be solicited for securing the services of the Government Solicitor for conducting the prosecution.

SUBMITTED to Government in continuation of Board's Proceedings, dated
October 1, 1869.

*Proceedings of the Madras Government, Revenue Department,
8th October 1869.*

No. 99.

ORDER THEREON, 8th October 1869, No. 2,749.

Miscellaneous.

COMMUNICATED to the Government
Solicitor with reference to G. O., dated
4th October 1869, No. 2,719.

(True Copy.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Government Solicitor.
„ the Board of Revenue.
„ the Acting Collector of Madras.

Exd. F. R. Bantleman.

8-27-9.

Communicated to
the Govt Solicitor
with reference to
G. O. dated 4 Oct 1869
p. 2719.

1115
30. Oct 1869

4 To the Govt Solicitor Sept 9
14 - B. R. Rowe
1 - Asst. Commr. of Customs

Govt. of 1869

REVENUE.

To

THE GOVERNMENT SOLICITOR,

Ac., Ac., &c.

Dated October, 8th.

Recd.

Encl.

G. O., 8th October 1869, No. 2719.

For the Comr. of Customs

CUSTOMS.

Nos. 98-99.

Defalcations in Madras Deputy-Collector's
Office.—Proceedings Board of Revenue submitting
further particulars in connection with it, communi-
cated to the Government Solicitor.