

(1) Number of pages 6
(2) Date of repair 22-4-62
(3) Initials of the Referencer _____

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 81	Press Mis.
Dated	12 - 1 - 1871 .

Not to be folded or roughly handled

18

*Proceedings of the Madras Government, Revenue Department,
12th January 1871.*

No. 167. Read the following Proceedings of the Board of Revenue, dated 6th December 1870, No. 6,968 :—

Read the following letter from the Collector of Madura, to the Acting Secretary to the Board of Revenue, dated Shembaganur, 18th October 1870, No. 306.

REFERRING to paragraph 3 of the Proceedings of the Board, dated 13th September 1870, No. 5,704, I have the honour to report that the Head Assistant Collector Mr. McWatters tried the late Head Shroff of the Ramnad Branch Treasury and fined him Rs. 50 under Section 5, Clause 4, Regulation IX. of 1822, for having made two false entries in his Daily Chittah. The Shroff admitted that the entries in question were made by him, and that they were false, and he was convicted on his own confession.

2. A copy of the Judgment passed by the Head Assistant Collector in the case is herewith submitted for the information of the Board.

ENCLOSURE No. 1.

Case No. 2 of 1870 under Regulation IX. of 1822.

<i>Complainant</i>	<i>versus</i>	<i>Defendant.</i>
Regina		Kristna Row

CHARGE.

THAT he, Kristna Row, while Head Shroff of the Branch Treasury at Ramnad, did knowingly make two false entries in his Daily Chittah of the 25th July 1870, representing the sale of 58 Rs. worth of stamped papers and labels to Kristna Row, Stamp Vendor of Paramagudy, whereas such sales did not take place, and has thereby committed an offence punishable under Section 2, Clause 4, and Section 5, Clause 4, Regulation IX. of 1822.

JUDGMENT.

THE defalcation of the 500 Rs. in the Branch Treasury at Ramnad, which has already been reported, led to a careful examination of all the stamps in the Head Shroff's charge, as well as the accounts kept by him, and the result was that the two entries referred to, representing a sale of stamps worth 58 Rs. to the Paramagudy Stamp Vendor, were found to be false, and made with the intention of concealing a deficiency in the stock of stamps and labels not otherwise accounted for, the 58 Rs. having been paid into the Treasury by the 2nd Shroff.

2. The case is a simple one, and nothing further than what has already been stated has been elicited. When the defalcation of 500 Rs. was found out, the Head Shroff and 2nd or Deputy-Shroff appear to have got frightened, and examined the stamps and labels in their charge. It was then found that a stamped paper of 30 Rs. value, a stamped paper of 20 Rs. value, and 8 Rs. worth of one Anna Adhesive Stamps were missing; and to conceal this, the Head Shroff made the false entries with which he is charged, and the 2nd Shroff paid the amount of the alleged sale into the Treasury.

3. I believe the 2nd Shroff was a good deal to blame. But under Regulation IX. of 1822, I doubt if he could be tried for abetting the making the false entries. The case would not fall under the Penal Code, as the entries were certainly not made with the intent to cause injury.

4. The deficiency in the stamps must have occurred through the liberty afforded to the Stamp Vendor (though the Head Shroff now denies this), and until the last moment, I question very much if the Head Shroff knew of it. A nominal punishment therefore is all that the case requires.

*Proceedings of the Madras Government, Revenue Department,
12th January 1871.*

Finding.

The Head Assistant Collector finds that Kristna Row is guilty of the offence specified in the charge, namely, that he did, on the 25th July last, make two false entries in the Chittah kept by him as Head Shroff of the Branch Treasury, Ramnad, and that he has thereby committed an offence punishable under Section 2, Clause 4, and Section 5, Clause 4, Regulation IX. of 1822, and the Head Assistant Collector hereby directs that Kristna Row do pay a fine of Rs. 50, or in default that he do undergo one month's imprisonment, or until such fine shall have been paid.

8th October 1870.

(Signed) G. McWATTERS,
Head Assistant Collector.

SUBMITTED for the information of Government, with reference to Government Order, No. 1,561, of the 14th October 1870.

2. The further information called for will form the subject of a separate communication.

No. 168.

ORDER THEREON, 12th January 1871, No. 81.

Miscellaneous.

ORDERED to be recorded.

(True Extract.)

(Signed) C. D. MACLEAN,
Acting Under-Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of 1871 Madras.

REVENUE.

THE BOARD OF REVENUE.

Dated January 12th.

Recd.

Encl.

G. O., 12th January 1871, No. 81.

JANUARY.

Nos. 167-168.

Head Shroff Kristna Row of the Ramnad
Branch Treasury — Report on the result of his
trial for fraud, recorded.

58
No. 6,968.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th December 1870.

Read the following letter from the Honourable D. ARBUTHNOTT, Collector of Madura, to the Acting Secretary to the Board of Revenue, dated Shembaganur, 18th October 1870, No. 306:—

REFERRING to paragraph 3 of the Proceedings of the Board, dated 13th September 1870, No. 5,704, I have the honour to report that the Head Assistant Collector, Mr. McWatters, tried the late Head Shroff of the Ramnad Branch Treasury and fined him Rupees 50 under Section 5, Clause 4, Regulation IX. of 1822, for having made two false entries in his Daily Chittah. The Shroff admitted that the entries in question were made by him and that they were false, and he was convicted on his own confession.

2. A copy of the Judgment passed by the Head Assistant Collector in the case is herewith submitted for the information of the Board.

ENCLOSURE No. 1.

Case No. 2 of 1870, under Regulation IX. of 1822.

Complainant,
Regina.

Defendant.
Kristna Row.

CHARGE.

THAT he, Kristna Row, while Head Shroff of the Branch Treasury at Ramnad, did knowingly make two false entries in his Daily Chittah of the 25th July 1870, representing the sale of 58 Rs. worth of stamped papers and labels to Kristna Row, Stamp Vendor of Paramagudy, whereas such sales did not take place, and has thereby committed an offence punishable under Section 2, Clause 4, and Section 5, Clause 4, Regulation IX. of 1822.

JUDGMENT.

THE defalcation of the 500 Rupees in the Branch Treasury at Ramnad, which has already been reported, led to a careful examination of all the stamps in the Head Shroff's charge, as well as the accounts kept by him, and the result was that the two entries referred to, representing a sale of stamps worth 58 Rupees to the Paramagudy Stamp Vendor, were found to be false, and made with the intention of concealing a deficiency in the stock of stamps and labels not otherwise accounted for, the 58 Rupees having been paid into the Treasury by the 2nd Shroff.

2. The case is a simple one, and nothing further than what has already been stated has been elicited. When the defalcation of 500 Rupees was found out, the Head Shroff and 2nd or Deputy Shroff appear to have got frightened, and examined the stamps and labels in their charge. It was then found that a stamped paper of 30 Rupees value, a stamped paper of 20 Rs. value, and 8 Rupees worth of one Anna Adhesive Stamps were missing; and to conceal this, the Head Shroff made the false entries with which he is charged, and the 2nd Shroff paid the amount of the alleged sale into the Treasury.

3. I believe the 2nd Shroff was a good deal to blame. But under Regulation IX. of 1822, I doubt if he could be tried for abetting the making the false entries. The case would not fall under the Penal Code, as the entries were certainly not made with the intent to cause injury.

4. The deficiency in the stamps must have occurred through the liberty afforded to the Stamp Vendor, (though the Head Shroff now denies this,) and until the last moment, I question very much if the Head Shroff knew of it. A nominal punishment therefore is all that the case requires.

Finding.

The Head Assistant Collector finds that Kristna Row is guilty of the offence specified in the charge, viz., that he did, on the 25th July last, make two false entries in the Chittah kept by him as Head Shroff of the Branch Treasury, Ramnad, and that he has thereby committed an offence punishable under Section 2, Clause 4, and Section 5, Clause 4, Regulation IX. of 1822, and the

Head Assistant Collector hereby directs that Kristna Row do pay a fine of Rupees 50, or in default that he do undergo one month's imprisonment, or until such fine shall have been paid.

8th October 1870.

(Signed) G. McWATTERS,
Head Assistant Collector.

(True Copy.)
(Signed) D. ARBUTHNOTT,
Collector.

SUBMITTED for the information of Government, with reference to Government Order, No. 1,561, of the 14th October 1870.

2. The further information called for will form the subject of a separate communication.

(True Copies and Extract.)

To the Secretary to Government, Revenue Department.
Copy to the Collector of Madura.

J. Grole
For Acting Sub-Secretary.

Ed. W. Cartledge.

4-0-14, Dec 6th 1870 27125-6

14. Letter of Revenue Dec 13

Dec - 1870. Clk

Board of Revenue,

MADRAS. 8-3847

PROCEEDINGS, 6TH DECEMBER 1870, No. 6,968.

Received 12-11-1870
Dec 1/10
Encl.

DECEMBER.

No. 6,968.

Head Staff, Kristna Row—of Rammed Branch Treasury in Madura District.—Letter from Collector reporting result of trial of, by Head Assistant Collector, on a charge of having fraudulently made certain false entries in his Daily Chitral, and forwarding copy of Judgment, submitted to Government.

J. Grole
12-11-1870