Archives I—10,000—8-10-78.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 3919 Press.
B.P. No. Mis.

Dated 13.7.1877 197 .

DA

Not to be folded or roughly handled

No. 2,799.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th June 1877.

Read the following letter from W. LOGAN, Esq., Collector of Malabar, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Calicut, 22nd May 1877, No. 128 :—

IN continuation of my letter, No. 66, dated 21st March 1877, published with Board's Proceedings, No. 1,505, dated 4th ultimo, I have the honor to submit copies of the Joint Magistrate's report and judgment in the matter of the Court Fee Stamp defalcations discovered in the Badagara District Munsif's Court.

2. The Board will observe that the 5th Gumasta of the Court has been punished with six months' rigorous imprisonment and a fine of Rupees 350 or in default of payment six months' further rigorous imprisonment under Sections 409 and 261 of the Indian Penal Code. The Head Gumasta of the Court was formally charged with abetting the 5th Gumasta but was acquitted.

3. The prosecution of these men was in respect of the records in the immediate charge of the 5th Gumasta, the missing stamps whereon were of the value of Rupees 48-11-0 + Rupees 53-2-0 = Rupees 101-13-0.

4. Besides these records there were a number which were in the charge of the Head Gumasta, having been deposited in the record-room. On examination of these papers, stamps to the value of Rupees 396-5-0 were found to be missing; but the Joint Magistrate (though the Head Gumasta was formally in charge of the records) was unable, owing to the "state of utter anarchy" in the Court, to fix the guilt of having removed them upon the Head Gumasta or upon any particular individual. It seems the record-room, though nominally in charge of the Head Gumasta, was in reality freely accessible to all the Gumastas of the Court. The District Judge will no doubt deal with this point in the further report which he has promised to submit to Government.

5. The Board will observe that, as already pointed out in my former letters * on the subject, the real difficulty that has to be contended with in regulating the use of Adhesive Court Fee Stamps in out-of-the-way places like Badagara is to ensure that the duty of obliterating the stamps shall be properly supervised by the officer who is responsible, and who in the present case was clearly the District Munsif himself. I am not aware what explanation he will offer to the District Judge for the gross neglect apparent in the working of his Court; but I would again draw the attention of the Board to the recommendations made in my former letters, which seem to me, if adopted, well calculated to put a stop to such negligence in the future. If this District Munsif had been obliged to submit to my office daily or weekly a certificate to the effect that he had initialled all papers bearing Court Fee Stamps put into his Court during the period mentioned in the certificate, and that all the obliterated portions of the said stamps were contained in the accompanying sealed cover, there is no doubt these frauds would have been rendered impossible. The certificate alone would not have been effectual, nor would it have been effectual to have forwarded the obliterated portions of stamps without the certificate.

* Nos. 42, 56, and 66, dated 21st February and 9th and 21st March 1877.

6. Another but to my thinking less effectual plan which I, while Acting Judge, put in operation in the District Court of South Malabar and Courts subordinate to it was to write the number in the Court Fee Stamp Register and name of Court across each stamp presented, and *not to allow cancellation* of the stamp until the paper containing the stamp had been duly initialled by the head of the Court. The stamps are obliterated afterwards, and the obliterated portions are produced and destroyed on the *following day* in the Judge's presence. This plan would be tolerably effectual in out-of-the-way Courts if a certificate was prescribed stating that the Judge had before the stamps were obliterated initialled all papers containing Court Fee Stamps put into his Court in the period mentioned in the certificate. He could hardly be called on to certify that all the obliterated portions of stamps had been destroyed in his presence because the obliteration of a large number of stamps takes up much time which he could not afford to give, and if not done in his immediate presence he could not properly be called on to certify to the fact unless all the papers were again presented before him, which would cause delay and be inconvenient besides in other respects.

ENCLOSURE No. 1.—Copy of Joint Magistrate's Report.

ENCLOSURE No. 2.—Copy of Judgment.

SUBMITTED to Government with reference to G.O., 26th April 1877, No. 1,067, Judicial.

2. It appears that in the absence of a proper punching machine in the Munsif's Court, the punching operations were attended with so much noise as to make it impracticable to conduct them in the Court itself. They were therefore carried on in the record-room, and here the Head Gumasta, whose duty it was to superintend the cancellation, gradually allowed it to fall into the hands of the 5th Gumasta. The 5th Gumasta, instead of cancelling certain stamps, removed them, and, it is to be presumed, disposed of them to his own advantage. To hide the state of the records thus tampered with he substituted for the removed stamps others of lower denomination, either purchasing these or removing them from other and unimportant records. In each case the stamp was left duly punched out. There was nothing therefore to attract attention, and the fraud could only be discovered on verifying the amount of the stamp by comparing it with the original plaint. The offence was accidentally brought to light. The offender has been convicted, and an adequate sentence has been inflicted.

3. The Board have no further remarks to make on the Collector's proposals contained in paragraph 5 beyond what has already appeared in their Proceedings, dated 4th April 1877, No. 1,505, paragraph 2.

4. The plan suggested in paragraph 6 is designed to secure the same objects as that recommended by the Board, but is less effectual inasmuch as a printed date stamp is preferable to a written inscription. The main point to be insisted upon is that punching and destruction of the figure heads should be carried out immediately on presentation of the stamps, by some responsible officer, and in the presence of the head of the office whenever possible. The application of a date stamp is necessary to prevent the re-use of punched labels as in the present case. If these precautions were taken and proper registers maintained and occasionally scrutinized by the presiding officer fraud would be next to impossible. The Board do not attach much value to the proposed certificates which are liable to become a mere form.

(A true Copy and Extract.)

Additional Sub-Secretary.

To the Chief Secretary to Government, Judicial Department,
with two enclosures to be returned.

Copy to the Collector of Malabar.
" " Secretary to Government, Revenue Department.

Exd W. J. Lewis.

3919

Revenue Department
No 3230
1877.
Board of Revenue,
MADRAS.

PROCEEDINGS, 15TH JUNE 1877, No. 2,799.

Received 12 June

JUNE.
No. 2,799.

Court Fee Stamp Defalcations—discovered Badagara District Munsif's Court, Malabar District.—Submitting to Government letter from Collector forwarding copies of Joint Magistrate's report and judgment in the matter of —, and passing remarks regarding certain suggestions made by Collector for prevention of such frauds.

No 3919