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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU
REVENUE DEPARTMENT

G.O. No.	587	Press.
B.P. No.		Mis.
Dated	8-3-1879	197 .

Not to be folded or roughly handled

537

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

8th March 1879, No. 587.

No. 190. READ THE FOLLOWING PAPER:—

Proceedings of the Board of Revenue, dated 4th February 1879, No. 284.

Read the following letter from H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vizianagram, 11th November 1878, 1,674:—

I HAVE the honor to submit the further report promised in my letter, No. 1,554, of the 12th ultimo.

2. The Salur Deputy Tahsildar managed to delay the enquiry, but the papers* now submitted will, I think, place the case

* Enclosures Nos. I, II, III, IV, V, and VI to be returned. before the Board in a complete form.

3. Mr. Willock's letter recites the parts of the evidence which establish the neglect of duty which marked the Deputy Tahsildar's conduct. An inspection of the papers which bore stamps which have been tampered with will be preferred to any description of their appearance, however careful. I accordingly forward the specimens† which Mr. Willock selected.

† To be returned.

4. I entertain no doubt that the Sub-Magistrate hoped that the records of the period prior to 1877 would not be closely examined, and therefore limited to documents of that year the operation of replacing stamps which had been abstracted.

5. The wording of the Taluk Magistrate's judgment is quite inconsistent with any intention to inform the Divisional Magistrate of the fraudulent dealing with public money and stamps which had come to light.

6. S. Lakshraya has long borne a bad character, and I respectfully recommend that he be dismissed from the service.

ENCLOSURE No. 1.

From W. A. WILLOCK, Esq., Acting Senior Assistant Collector, to H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, dated Vizianagram, 7th November 1878, No. 390.

I HAVE the honor to forward herewith my report on the charges against the Salur Sub-Magistrate. It has been delayed by his making the absence of his Head Gumastah, whom I had ordered in here, an excuse for not handing over charge immediately on receipt of your order suspending him, and subsequently by his calling witnesses.

2. About five months ago one Gudela Venkatadri arrived at Salur, and, after hanging about the Sub-Magistrate's Office for some time, was recommended by him for the post of peon on the Pachipenta Estate, then under management, and was given the appointment by me. He does not appear to have ever done any peon's work in connection with the estate, having been kept by the Sub-Magistrate in the office assisting the Gumastahs, particularly in looking after the magisterial work, and he in consequence got access to the office records.

3. On 11th September the 2nd Clerk had occasion to look for the record of some old magisterial case and found that some of the cancelled stamps had been removed. He at once told the Sub-Magistrate, who said that Venkatadri must have done it, and told him to go to him and say, that he must either replace the stamps or be punished. Venkatadri who was in his house at the time at first denied that he had taken them, but eventually acknowledged that he had done so and promised to replace them. The 2nd Gumastah then went back to the Sub-Magistrate and reported what Venkatadri had said. That night the latter ran away taking with him Rupees 41.* for the most part costs in summary suits, which had been collected for payment to the parties concerned. He appears to have been looking after the collection and distribution of such sums amongst other work, and to have been allowed to keep them by him.

* Costs in Summary suits collected 11th September	Rs.	4	0
Do. do. do. before	20	0	0
Do. do. do. before	4	2	0
Collections in abkari summary suit	11	1	3
Pay of Pachipenta Peon	6	4	0
Total	41	7	3

4. When this became known next morning, the Sub-Magistrate recorded the deposition of one of the peons who had handed over Rupees 20 collected by him on account of such costs, and issued a warrant under which he was arrested a few days later at Vizianagram. On September 20th Venkatadri was brought back to Salur under arrest. The Sub-Magistrate questioned him about the stamps and he acknowledged that he had taken them and had used a large number. He was then examined as to what had become of the money misappropriated, and he stated that he had Rupees 6 with him, and had given Rupees 12 to a dancing girl in Salur. The rest he had spent. No report whatever about this matter was sent to me, but on the following day the Sub-Magistrate wrote an arzi stating that he had been obliged to dismiss the Pachipenta peon in consequence of general misconduct ("క్రమంగా పనిచేయక అక్రమములు జరిపించినందున") from the 12th.

5. The dancing girl was then sent for by the Sub-Magistrate, and though she denied that she had ever received the Rupees 12, she was compelled to return it. The money appears to have been received by a batta peon who handed it over to Narsimhasastri, one of the Vakils. A subscription was also set on foot to assist Venkatadri, but the witnesses are very much at variance with each other as to under what exact pretext it was started. One says it was to enable him to perform his father's annual ceremonies, another makes it out to have been solely for the support of his sister, and to have only amounted to about Rupees 5 or 6. All seem afraid to acknowledge that they subscribed to replace the missing stamps. The Head Gumastah, 2nd Gumastah, and one of them; Head Constable, Yaguntti Ramaswami, appears to have been one of the principal agents in collecting the money. The Komaties of the town also contributed. About Rupees 22 was collected, and this with Rupees 6 returned by Venkatadri and Rupees 12 recovered from the dancing girl were placed at the Sub-Magistrate's disposal, making Rupees 40 in all. Out of this Rupees 5 appears to have been given to Venkatadri's sister and Rupees 23 was spent in new stamps to replace those abstracted from the records of 1877. These stamps were affixed to the records by the 2nd Gumastah in the presence of the Sub-Magistrate and by his orders. Why the records of 1877 in particular were set right and the remainder left as they were I am unable to understand, unless it was to make the possible date of their removal as remote as practicable should any enquiry be afterwards made.

6. This account of what took place in the Salur Cutcherry is fully borne out by the depositions of all the Cutcherry people (sent herewith). The only point regarding which their statements are not satisfactory is as to detailed information regarding the subscription, but as the serious charge against the Sub-Magistrate is that of concealing these stamp frauds and endeavoring to shield Venkatadri from punishment, the subscription is a matter of secondary importance.

7. The records of his office have been carefully examined by the Bobbili Sub-Magistrate, and I now forward a number of papers for inspection.

Bundle No. 1 contains fifteen arzis (lettered A—O). Of these A, B, C, D are very well-marked cases of new stamps having been pasted on over the old holes and then punched out, the hole in the paper to which they are affixed being of the shape of two intersecting circles, owing to the second punching not having been done in exactly the same position as the first. A in particular is a very suspicious case, as the two eight-anna stamps affixed to it appear to have been used before. One has initials on it, a portion of which should also be visible on the paper. In that marked E, the arzi was evidently folded and put away before the gum had dried and has not been opened since the stamp was affixed. In F—M it is also perfectly clear that the holes in the stamps and in the paper were not made at the same time. Those in the paper are clean cut, and round while those in the stamps appear to have been made by a very blunt punch. N, O, P, Q were also selected by the Bobbili Sub-Magistrate as papers on which new stamps were affixed, but these cases are open to doubt. All these papers belong to 1877.

No. 2 contains the papers from which the stamps had been removed handed over by the Salur Sub-Magistrate and referred to by him in his judgment in Venkatadri's case. These belong to 1875 and 1876, and the value of the missing stamps amounts to Rupees 51.

No. 3 contains three arzis belonging to 1877 and 1878 from which the stamps had been removed. These were found afterwards amongst the records. One is dated as late as 27th August.

No. 4 is a case in which two cancelled eight-anna stamps have been affixed to an arzi, the unused ones being of course taken off.

These documents corroborate the statements of the Cutcherry people that a large number of used stamps have been abstracted from the records of 1875, and 1876, 1877 and in those of the latter been since replaced by new ones which have been cancelled in the usual way.

6. No report regarding either Venkatadri's misappropriation of public money or the discovery of the fact that stamps had been abstracted was sent me by the Sub-Magistrate, his only arzi on the subject being that dated 21st September (Venkatadri's frauds were discovered on the 12th) stating that he had been obliged to turn him away for general misconduct. Not a

word was mentioned about his having absconded with this Rupees 40, or about the missing stamps, though Venkatadri appears to have acknowledged that he was the guilty party in both cases the preceding day. This arzi and a translation are forwarded herewith.

9. Though the case was one in which the prisoner confessed, and in which there was no cause whatever for delay, it was not disposed of until the 7th October, eighteen days after the prisoner had been placed before the Sub-Magistrate, the interval apparently being occupied in setting the records right and collecting the means of refunding the money misappropriated. The case was then disposed of by the Sub-Magistrate and the prisoner sentenced to pay a fine of Rupees 70 (equal to the amount of stamps and money taken by him), or to be rigorously imprisoned for twenty days, for misappropriating the Rupees 40. He was not charged as regards the stamps, but that part of the transaction is referred to in the judgment, which with a translation accompanies this report. He remarks at the end that some old stamps have been removed from the records of 1875 and 1876, and that they have probably been removed by Venkatadri, but that he denies having used them, and that there is no other evidence against him. He then suggests that he should be allowed to replace the missing stamps (amounting to Rupees 5 in value) from a balance of pay due to the prisoner. This statement is altogether untrue. The prisoner when charged acknowledged that he had taken the stamps, but denied that he had made any use of them, and the 2nd Gumastah in his deposition stated that he had told him that he had used them. The latter of course is not evidence, but the Sub-Magistrate's defence of his conduct in not reporting the case specially to me is that he meant to do so in his judgment, and if this was the case these facts would have been mentioned. I therefore think this witness' deposition in the magisterial case important as showing how much the Sub-Magistrate knew of Venkatadri's guilt as regards the stamps. Instead of referring to this, the judgment deliberately conceals the fact that the person who had taken the stamps had actually confessed to having done so.

10. The Sub-Magistrate has practically no defence to make. He denies all knowledge of stamps having been missed from any papers except those handed over by him (III) and of any being replaced by new ones. He also denies that he knows anything of the subscription. He excuses himself for not having reported the case immediately after its occurrence, by saying that he thought his judgment would be a sufficient report. Regarding his conduct in reporting the peon to me on 21st September for general misbehaviour only, when he had him under trial for misappropriating public money and when he had acknowledged to the 2nd Gumastah that he had taken away the missing stamps, he has no explanation to give.

11. In his judgment he has deliberately concealed the fact that the prisoner acknowledged that he stole these, and this also he has no means of accounting for. His statements in his defence were so loose and unsatisfactory that I have recorded what he had to say verbally on each point in the form of question and answer. This paper will be found with the depositions.

Two of the towns-people were examined by him as witnesses on his behalf, but they could only say that they had no personal knowledge of the subscription. He then stated that he did not want to have any more witnesses examined.

12. The only thing to be said in his favor is that he had no personal advantage to derive from what he did, beyond the prospect of avoiding an enquiry, as to how a man in the prisoner's position was allowed the opportunity of committing frauds of the sort.

(True Copy.)

(Signed) H. ST. A. GOODRICHL,
Acting Collector.

ENCLOSURE No. 2.—Depositions.

ENCLOSURE No. 3.—Translation of Arzis.

ENCLOSURE No. 4.—Letter from Deputy Tahsildar.

ENCLOSURES Nos. 5 to 8.—Records.

In October last the Collector of Vizagapatam reported that the Acting Senior Assistant had brought to notice a serious case against Sectamraz Lakshmaya, Sub-Magistrate of Salur.

2. It appeared that one Venkatadri, a peon on the Pachipenta Estate who had been irregularly employed in the Sub-Magistrate's Office, abstracted some stamps from old records and then absconded with about 40 Rupees which were in deposit in connection with certain summary suits. He was arrested by the Police and placed

before the Sub-Magistrate on the 20th September, but, though he made a full confession, the case was not disposed of until the 7th October. The reason of this delay was believed to be that time might be afforded to the Sub-Magistrate's establishment who were raising a subscription to replace the stamps and moneys misappropriated by Venkatadri. The Board* awaited a further report promised by the Acting Collector who had suspended S. Lakshmaya.

3. This is now submitted, and it is established that the Sub-Magistrate did delay the case unnecessarily, but the fact of the subscription having been raised is not clearly proved. At the same time though Venkatadri confessed he had abstracted stamps this was not stated by the Sub-Magistrate in his judgment, nor did he submit any special report to the Senior Assistant regarding the matter or the loss of the money, but merely wrote to say he had dismissed Venkatadri for general misconduct. Moreover, an examination of the old records has shown that while some stamps are apparently still missing others have evidently been recently replaced and cancelled.

4. No imputation of fraud attaches to the Sub-Magistrate, but from the manner in which he dealt with the case, by the slight allusion he made to the stamps in his judgment, and by the delay he allowed to occur, it cannot be doubted that he endeavoured to screen the offender.

5. This is a serious offence, but looking to the Sub-Magistrate's length of service, the Board will not urge his dismissal as suggested by the Acting Collector. He will be fined Rupees 20, and his reduction to the post of Taluk Sheristadar recommended for the approval of Government.

(True Copies and Extract.)

(Signed) L. A. CAMPBELL,
Acting Sub-Secretary.

No. 191.

ORDER THEREON, 8th March 1879, No. 587.

Miscellaneous.

THE Government consider that the Board have dealt too mildly with Seetam-raz Lakshmaya. He will be reduced to some post lower than the responsible one of Taluk Sheristadar, which the Collector will select and report for the confirmation of Government.

(True Extract.)

(Signed) J. H. GARSTIN,
Acting Secretary to Government.

To the Board of Revenue, with nine enclosures.

Exd. G. Freeman.

587
H

No. 4,672.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th October 1877.

Read the following letter from H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to H. E. STOKES, Esq., Secretary to the Board of Revenue, dated Elamanchilli, 2nd July 1877, No. 371:—

I SUBMIT, for the orders of the Board, the following facts, and respectfully desire their orders thereon.

2. The first enclosure is a petition received by me on the 13th instant. Mr. McMurray had left head-quarters to inspect sub-divisional treasuries, and I knew that a messenger would catch him in Salur. I accordingly requested him to report upon the petition.

3. The second enclosure is his answer.

4. The writer of the petition is, I have no doubt, Venkata Appiah; he is a confirmed writer of pseudonymous petitions and a pestilent fellow.

5. The Sub-Magistrate denies having given over charge to the stamp vendor, but it is perfectly clear that he did hand over the treasury and cash to the amount of over 12,467, besides stamps to him for a full week. It is satisfactory that no money was lost, but so dangerous an irregularity appears to me to deserve more than a reprimand, even if the Sub-Magistrate's disingenuous excuses did not aggravate his offence. I would recommend that he be reduced from a 100 Rupees taluq to one of those allowed 70 Rupees only.

ENCLOSURE No. 1.—Petition.

ENCLOSURE No. 2.

From J. W. McMURRAY, Esq., Deputy Collector, to H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, dated Salur, 16th June 1877.

I HAVE the honor to report on the allegations contained in the enclosed petition received with your demi-official of the 14th instant which reached me yesterday.

2. The Deputy Tahsildar was absent from the station, but I sent for him; he came in last night. The second Gumasta referred to in the petition is absent on leave. The Head Gumasta is here.

3. From my inquiry the allegations appear to be correct.

The Deputy Tahsildar was away at Chemudu on the 1st, 2nd, and 3rd March, at Makava on the 4th, Salur 5th, Chemudu again 6th and 7th, Salur 8th.

4. On both occasions of his visit to Chemudu he says he took the second Gumasta with him to do some work. Says he gave him charge of the treasury, asked him on the first occasion as to the arrangement he made regarding the treasury. Second Gumasta said he had put the dufterbund in charge. Did not ask him anything on the second occasion while at Chemudu. The Head Gumasta, he says, came there when he told him to go and take charge of the office on the expiry of his leave.

5. The stamp vendor says that on the dates mentioned he was practically in charge, having received the treasury keys on both occasions from the second Gumasta with the Deputy Tahsildar's knowledge.

6. The day-book entries are in his hand-writing on those particular days as will be seen on reference. I transmit it herewith. The highest sum in his charge, including notes, was Rupees 12,467-12-9. He had also charge of the stamps.

7. The dufterbund says he never had charge of the treasury on the occasions referred to, but it was in that of the stamp vendor who ultimately gave over charge to the Head Gumasta on his return from leave.

8. The Head Gumasta says he was on leave from 23th February to 7th March; that he went to Chemudu on the 6th March where he met the Deputy Tahsildar who desired him to return to Salur on the expiration of his leave and to take charge of the treasury, &c.; that he returned accordingly and received charge from the stamp vendor on the 8th idem; and that the Deputy Tahsildar returned to Salur on the same day when he relinquished charge to him.

Original

Cost, of (1870) 33 rupees.

2

REVENUE.

THE BOARD OF REVENUE.

Dated 15th March 8th.

Printed 19th.

Recd.

Recd.

G.O., 8th March 1878, No. 187.

MARCH.

Nos. 190-191.

Salutation: *Salutation: Sub-Magistrate, Salur*
in *Vizagapatam District*.—Directing the police,
then of — in connection with the stamp vendor,
to some post lower than the present one of
Tahsildar's residence, to be selected and reported by
the Collector for the consideration of Government.

CA 3454/79

9. In conclusion, I have to observe that the day-book entries for the days in question are all initialled by the Deputy Tahsildar, who has signed the extracts sent to the Huzar Treasury for those particular days. His initials to the day-book were obtained after his return to headquarters.

The extracts were sent to him daily to Chemudu for his signature and returned for despatch to the stamp vendor. This does not look as if the second Gumasta or daiterbund was in charge. P.S.—I leave this for Bobbili to-night.

(True Copy.)

(Signed)

H. Sr. A. GOODRICH,

Acting Collector.

From J. W. McMURRAY, Esq., Deputy Collector, to H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, dated Bobbili, 17th June 1877.

In the hurry of closing my report yesterday regarding the Salur Treasury in time for the post, I omitted one or two items which I beg now to supply.

2. The Deputy Tahsildar's first visit to Chemudu was for registration purposes, the second was to witness the adoption ceremony or feast which took place in the Rani's quarters.

3. The second Gumasta, B. Pracasa Row, not being present I could not inquire about the currency notes mentioned in the petition. The register of sales shows that they were sold to Pracasa Row and not to the stamp vendor as stated in the petition.

4. The Head Gumasta says he took charge from the stamp vendor on the 8th March, yet he made no report of the irregularity of the vendor being in charge either to the Senior Assistant or the Collector or Treasury Deputy. Something strikes me that he is the author of the petition. There is no such person as "Gumpur Ramajogi" in Salur.

5. It is a standing order that Tahsildars should report to the Treasury Deputy Collector the name of the officer to whom the charge of the taluq treasury is made over whenever they leave the station on the occasion of his visits to Chemudu; the Deputy Tahsildar failed to do so, he says, through oversight.

(True Copy.)

(Signed)

H. Sr. A. GOODRICH,

Acting Collector.

Enclosure No. 3.—Translation of Tahsildar's Arzi.

(The Collector is competent to dispose of this matter himself under the authority given him by Standing Order, No. 391-8, No. XXXII of 1874, paragraph 2.)

(True Copies and Extract.)

(Signed)

C. D. MACLEON,

Additional Sub-Secretary.

To the Collector of Vizagapatam, with petition returned.

Exd. W. J. Lewis.

Sub-Magistrate of Salur in Vizagapatam District.—Stating that Collector is competent to reduce the — for irregularity in having given over charge of his treasury to a stamp vendor.

OCTOBER.
No. 4,672.

Received

Encl.

PROCEEDINGS, 8th October 1877, No. 4,672.

1877.
Board of Revenue,
MADRAS.

No. 2,961.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th November 1878.

Read the following letter from H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vizianagram, 12th October 1878, No. 1,554:—

I HAVE the honor to submit a preliminary report on the conduct of the Deputy Tahsildar of Salur.

2. I have suspended him from office pending further inquiry; the results of such inquiry shall be submitted early next week.

3. There is no doubt in my mind that the Deputy Tahsildar did both wilfully refrain from specially reporting to the Senior Assistant Magistrate concerning the defalcation and (knowing such report to be untrue) did report that there was no evidence of Venkatadri's having fraudulently abstracted stamps.

4. The copies of depositions taken by my Senior Assistant will accompany the further report to be submitted.

5. The conduct of this Deputy Tahsildar has been unfavorably reported on to the Board (vide Proceedings, 8th October 1877, No. 4,672), and he was suspended from office in 1876 for having failed to include in his periodical report lands acquired by him. He was punished with suspension in 1876.

ENCLOSURE No. 1.

From W. A. WILLOCK, Esq., Acting Senior Assistant Collector, to H. Sr. A. GOODRICH, Esq., Acting Collector of Vizagapatam, dated Vizianagram, 12th October 1878, No. 354.

I HAVE the honor to bring to your notice a very serious case against the Sub-Magistrate of Salur which came to my knowledge yesterday.

On my arrival at Ramabhadrapur I heard that some old stamps had been taken from the records of past years by a volunteer in the Sub-Magistrate's office named Venkatadri, and on the fraud being detected he had run away to Vizianagram, taking some Rupees 40 and connected with certain summary suits. He was followed by the Police, arrested on defalcations placed before the Sub-Magistrate on 20th September. No report regarding the matter. He was sent to me. I sent for the Sub-Magistrate and questioned him about the matter. He replied that the case had been disposed of some three days before, and that he had omitted to send any special report, intending to mention all the circumstances connected therewith in his decision.

The record has not yet arrived from Ramabhadrapur. I procured the original copy of the decision, and finding it a very unsatisfactory case, I rode on into Salur, and arriving at the Cutcherry without any warning the Gumastahs and Vakils were taken by surprise, and the truth regarding what had taken place was told though reluctantly.

It appears that one G. Venkatadri came to Salur some months ago and stopped with the Sub-Magistrate's 2nd Gumastah doing some of his work for him. He was subsequently recommended by the Sub-Magistrate for a peon's post in the Pachipenta Estate, but was in reality kept working in the Sub-Magistrate's Cutcherry, and the Sub-Magistrate himself acknowledges that he did not go to Pachipenta more than two or three times.

On 12th September some old records had to be looked up by the 2nd Gumastah, and he found that some of the stamps had been abstracted and reported the matter to the Sub-Magistrate. Suspicion fell on Venkatadri, who appears to have had charge of these papers in some way, and the Sub-Magistrate sent the 2nd Gumastah to question him. That night Venkatadri ran away, taking with him some Rupees 40 in cash belonging in part to the Pachipenta Estate and in part to costs collected in summary suits, neither of which sums he had any business to have possession of. A warrant was issued for his arrest, and he was captured in Vizianagram and placed before the Sub-Magistrate of Salur on 20th September. An arzi, dated 21st September, from the Sub-Magistrate informed me that the Pachipenta Peon had been behaving badly, and that he had in consequence been obliged to dismiss him from the 12th. Not a word as to the nature of the misbehaviour he had been guilty of was mentioned. The case against him was one in which there was no cause for delay as he made a full confession, but the Sub-Magistrate did not dispose of it until the 7th October. This delay was caused, it appears, by the Cutcherry people getting up a subscription to replace the money and stamps which had been misappropriated before the charge was finally disposed of, for which purpose they succeeded in raising some 40 or 50 Rupees. Stamps were then bought from the stamp vendor in the names of the Vakils, and by him handed over to the 2nd Gumastah, who replaced those missing and cancelled them in the usual way by punching.

4. When this became known next morning, the Sub-Magistrate recorded the deposition of one of the peons who had handed over Rupees 20 collected by him on account of such costs, and issued a warrant under which he was arrested a few days later at Vizianagram. On September 20th Venkatadri was brought back to Salur under arrest. The Sub-Magistrate questioned him about the stamps and he acknowledged that he had taken them and had used a large number. †

he had Rupees 6 with him, and had given Rupees 12 to a dancing girl in Salur. The rest he had spent. No report whatever about this matter was sent to me, but on the following day the Sub-Magistrate wrote an arzi stating that he had been obliged to dismiss the Pachipenta peon in consequence of general misconduct ("క్రమం గా పనియ్యక అక్రమములు జరిపించినందున") from the 12th.

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Bundle No. 1 contains fifteen arzis (lettered A—O). Of these A, B, C, D are very well-marked cases of new stamps having been pasted on over the old holes and then punched out, the hole in the paper to which they are affixed being of the shape of two intersecting circles, owing to the second punching not having been done in exactly the same position as the first. A in particular is a very suspicious case, as the two eight-anna stamps affixed to it appear to have been used before. One has initials on it, a portion of which should also be visible on the paper. In that marked E, the arzi was evidently folded and put away before the gum had dried and has not been opened since the stamp was affixed. In F—M it is also perfectly clear that the holes in the stamps and in the paper were not made at the same time. Those in the paper are clean cut, and round while those in the stamps appear to have been made by a very blunt punch. N, O, P, Q were also selected by the Bobbili Sub-Magistrate as papers on which new stamps were affixed, but these cases are open to doubt. All these papers belong to 1877.

No. 2 contains the papers from which the stamps had been removed handed over by the Salur Sub-Magistrate and referred to by him in his judgment in Venkatadri's case. These belong to 1875 and 1876, and the value of the missing stamps amounts to Rupees 51.

No. 3 contains three arzis belonging to 1877 and 1878 from which the stamps had been removed. These were found afterwards amongst the records. One is dated as late as 27th August.

No. 4 is a case in which two cancelled eight-anna stamps have been affixed to an arzi, the unused ones being of course taken off.

These documents corroborate the statements of the Cutcherry people that a large number of used stamps have been abstracted from the records of 1875, and 1876, 1877 and in those of the latter been since replaced by new ones which have been cancelled in the usual way.

8. No report regarding either Venkatadri's misappropriation of public money or the discovery of the fact that stamps had been abstracted was sent me by the Sub-Magistrate, his only arzi on the subject being that dated 21st September (Venkatadri's frauds were discovered on the 12th) stating that he had been obliged to turn him away for general misconduct. Not a word was mentioned about his having absconded with this Rupees 40, or about the missing stamps, though Venkatadri appears to have acknowledged that he was the guilty party in both cases the preceding day. This arzi and a translation are forwarded herewith.

9. Though the case was one in which the prisoner confessed, and in which there was no cause whatever for delay, it was not disposed of until the 7th October, eighteen days after the prisoner had been placed before the Sub-Magistrate, the interval apparently being occupied in setting the records right and collecting the means of refunding the money misappropriated. The

case was then disposed of by the Sub-Magistrate and the prisoner sentenced to pay a fine of Rupees 70 (equal to the amount of stamps and money taken by him), or to be rigorously imprisoned for twenty days, for misappropriating the Rupees 40. He was not charged as regards the stamps, but that part of the transaction is referred to in the judgment, which with a translation accompanies this report. He remarks at the end that some old stamps have been removed from the records of 1875 and 1876, and that they have probably been removed by Venkatadri, but that he denies having used them, and that there is no other evidence against him. He then suggests that he should be allowed to replace the missing stamps (amounting to Rupees 5 in value) from a balance of pay due to the prisoner. This statement is altogether untrue. The prisoner when charged acknowledged that he had taken the stamps, but denied that he had made any use of them, and the 2nd Gumastah in his deposition stated that he had told him that he had used them. The latter of course is not evidence, but the Sub-Magistrate's defence of his conduct in not reporting the case specially to me is that he meant to do so in his judgment, and if this was the case these facts would have been mentioned. I therefore think this witness' deposition in the magisterial case important as showing how much the Sub-Magistrate knew of Venkatadri's guilt as regards the stamps. Instead of referring to this, the judgment deliberately conceals the fact that the person who had taken the stamps had actually confessed to having done so.

10. The Sub-Magistrate has practically no defence to make. He denies all knowledge of stamps having been missed from any papers except those handed over by him (III) and of any being replaced by new ones. He also denies that he knows anything of the subscription. He excuses himself for not having reported the case immediately after its occurrence, by saying that he thought his judgment would be a sufficient report. Regarding his conduct in reporting the peon to me on 21st September for general misbehaviour only, when he had him under trial for misappropriating public money and when he had acknowledged to the 2nd Gumastah that he had taken away the missing stamps, he has no explanation to give.

11. In his judgment he has deliberately concealed the fact that the prisoner acknowledged that he stole these, and this also he has no means of accounting for. His statements in his defence were so loose and unsatisfactory that I have recorded what he had to say verbally on each point in the form of question and answer. This paper will be found with the depositions.

Two of the towns-people were examined by him as witnesses on his behalf, but they could only say that they had no personal knowledge of the subscription. He then stated that he did not want to have any more witnesses examined.

12. The only thing to be said in his favor is that he had no personal advantage to derive from what he did, beyond the prospect of avoiding an enquiry, as to how a man in the prisoner's position was allowed the opportunity of committing frauds of the sort.

(True Copy.)

(Signed)

H. St. A. GOODRICH,
Acting Collector.

ENCLOSURE No. 2.—Depositions.

ENCLOSURE No. 3.—Translation of Arzis.

ENCLOSURE No. 4.—Letter from Deputy Tahsildar.

ENCLOSURES Nos. 5 to 8.—Records.

In October last the Collector of Vizagapatam reported that the Acting Senior Assistant had brought to notice a serious case against Sactamraz Lakshmaya, Sub-Magistrate of Salur.

2. It appeared that one Venkatadri, a peon on the Pachipenta Estate who had been irregularly employed in the Sub-Magistrate's Office, abstracted some stamps from old records and then absconded with about 40 Rupees which were in deposit in connection with certain summary suits. He was arrested by the Police and placed before the Sub-Magistrate on the 20th September, but, though he made a full confession, the case was not disposed of until the 7th October. The reason of this delay was believed to be that time might be afforded to the Sub-Magistrate's establishment who were raising a subscription to replace the stamps and moneys misappropriated by Venkatadri. The Board* awaited a further report promised by the Acting Collector who had suspended S. Lakshmaya.

*Proceedings, 5th November 1878, No. 2,961.

5. This is a serious offence, but looking to the Sub-Magistrate's length of service, the Board will not urge his dismissal as suggested by the Acting Collector. He will be fined Rupees 20, and his reduction to the post of Taluk Sheristadar recommended for the approval of Government.

tract.) *Wm. Lambeth*
Acting Sub-Secretary.

To the Secretary to Government, Revenue Department,
with seven original enclosures to be returned,
and copy of Board's Proceedings, dated 5th Nov. 1878,
No. 2,961, (its original enclosure in No. 9,341 of 1878, to be returned.)
Collector of Vizagapatam.

Exd. A. Grubert

The first opinion that the B & O has sent to me
with reference to the proposed bill - We will have some
discussion later but the bill is not yet settled.
I am very truly yours,
J. A. Grubert

Exd. A. Grubert
28/2/79
J. A. Grubert
28/2/79

Sahebnasab Lakshminagar, Gub-Sahastriprate of Sular in Vizianagaram District.—Imposing a fine of Rupees 20 on — for his conduct in connection with the abstraction of stamps from old records by a Volunteer in his office, and recommending for the approval of Government his reduction to the post of Taluk Sahastadar.

PROCEEDINGS, 4TH FEBRUARY 1879, No. 281.

Printed 11th.

Dated February 11.

&c, &c, &c.

THE SECRETARY TO GOVT.

REVENUE DEPARTMENT,

MADRAS.

Board of Education,

101438.
1879

Verneuil 1876

I think it is evident
the Submap. has got
beaten in greatness
as it is not but
rather 2:80 as far
the hissing away &
the Stampes have
concerned & tried
I keep the matter
quiet. The sub^{rs}
among the subordinates

R. D. N. 1430.

Forster

It is submitted that
the present propo-
sed by the Board is
altogether inadequate
to the gravity of the offense
which her unit is
brought home as
the Sub. Mgr. of
Tahoe & that he
should certainly not
be placed in a position
(that of Sub. Mgr.)
where he may have to
receive important
orders - if he is not
dismissed the service.

20/2/29 J. A. P.

has doubtless raised
by his influence &
some him from
getting into the
as he feared. But
the fact is not
proved. I think
the W. have dealt
too mildly with
the case. I would
advise the man
& some time put
him the responsible
one of Taluk Shint?
leaving it to the POW.

J. J. J.
20

& what the post
report for company?
58%

There was a cult of the
supplies in the
from friends; but as
Dr. Willcock says
(p. 100) he never
had no personal ad-
vantage - and a
drop from 100 to 60 lbs
a month I think
was too little. is enough.

J. J. J.
(24)

Bureau for Cattle

*For inspection on Cattle
La. Bureau Cattle Ins. & Reg.
Hogepolitan etc. etc.*

C

12228-279-
c. 20: Feb 19. R. 27/2/19