

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1209-10

DATED 4th March
1897

[Despatch Abstract.]

The sanctioning the writing off of the account the sum of Rs 19,359-14-2 the ^{portion} ~~amount~~ irrecoverable out of the total amount of stamp defalcations at Negapatam and addressing the Govt of India on the subject.

Informing the Govt of India that sanction has been accorded for writing off the account the irrecoverable portion of the amount of stamp defalcations in the Negapatam Salt Treasuries.

BACK PAPERS.

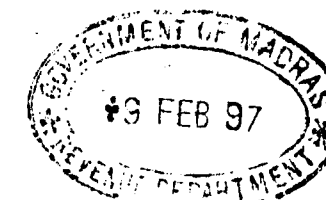
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1897) Department.

CURRENT No. 1207.



From The Acct General.

From No. 443.

The Secretary to the Commissioner of
Salt Akkari & Separate Revenue
Madras

Mis No. 107

Order

Dated 18th January 1897

Received 9-2-97

Registered 9-2-97

Enclosures 2

Spare copies

SUBJECT

Reporting to Government that
Rs 19,359-14-2 will have
to be written off the accounts
in consequence of the Stamp
frauds perpetrated by the
late Head Shroff Chinnasami
Chetti of the Negapattanam
Treasury.

BACK PAPERS.

G.O.	No.	Department.	Date.
	2045		1-9-96
	2067R		6-11-96

* put up with
Board's action
not submitted
to us. But
nothing
from
10/2/97

FURTHER PAPERS.

G.O.	No.	Department.	Date.

7
1
1259

Statement showing particulars of the sums realised from and on account of Raja Chinwasami Chetty, the late Head Shroff of the Nagapalam Taluk. vide Treasury Deputy Collector's R.C. 3282 of 95 aut

Serial Number of items	Particulars	No. of items as per previous statements dated 2.4.96 and 21.5.96	Sum realised	Date of remittance	Head of Credit	Name of Treasury	Particulars of realisation as far as available.
1	2	3	4	5	6	7	8
1	Adjustment of Security Deposits	1	Rs 700	23.8.94	Land Revenue	Nagapalam	This amount has been collected from the Shroff's Son-in-law Balakrishna Chetty
2	Sale Proceeds of property (1) Disbanded from the house of the Shroff	2	1560 11 3	24.10.94	Revenue Deposit	Do	Pursuant to the distraint order, dated 8th August 1894, of the Head Assistant Collector, the property of the Shroff found in his house was disbanded and some jewels etc were disbanded under another distraint order dated 9th August 1894, of the same officer. They were all sold in public auction under the orders memo Ref on current <u>961</u> dated 12th October 1894 of the Temporary Deputy Collector and the fact reported in Taluk Dis No 102 of 1894 dated 25th October 1894.
(2)		8	3 11	10.12.94	L.R. Mis	Namudim	Loss by resale of an almyrah (in item No 2) recovered on issue of process No 1 from one Govindasami of Annayappan, the original purchaser
(3)	Do Do	6	14 13 6 2 3 95	2.3.95	Revenue Deposit	Nagapalam Taluk No 130	In the course of the examination of the house of the Shroff, by the Tahsildar (the late Mr. Arulnada Pillai Iyer) pursuant to a distraint order by the Temporary Deputy Collector dated 3rd November 1894, he had found certain articles and secured them pending receipt of order to distrain them. The fact was reported in Taluk No 1 A dated 8th November 1894 and B dated 4th November 1894. Orders were solicited for sale of those articles in Taluk R.C No 430 of 1894 dated 27th December 1894. Sale was ordered in Head Assistant Collector's ref cur <u>2722</u> of 1894 dated 3rd January 1895 and sold in the Taluk office
(4)	Do Do	7	32 8 3 11 3 95	11.3.95	Do Do	Do Do Taluk No 133	In view to profitable sale, the remaining articles were sold in the Village Municipality office as per Division Endorsement on Cur No <u>190</u> of 95 dated 24th January 1895 on Taluk Ref on cur No 430 of 1894 dated 17th January 1895. This sum includes also the sale proceeds of cloths as per item No 5

Sale

Statement showing particulars of the sums realised from and on account of Raja Chinvasami Chetti, the late Head Shroff of the Nagapalam Taluk. Vide Treasury Deputy Collector's R.C. 3282 of '95 aut

Serial number of items	Particulars	No of items as per previous statements dated 2.4.96 and 21.5.96	Sums realised	Date of remittance	Head of Credit	Name of Treasury	Particulars of realisation as far as available.
1	2	3	4	5	6	7	8
(5)	(5) Sale proceeds of property declared to be those of the Shroff.	3	Rs 5	11.12.94	Revenue Deposit - Taluk N ^o 105	Nagapalam.	This sum was found along with some cloths in a parcel addressed by the Shroff to Amirtham Pillai, Treasury Clerk. This sum was credited to government as per proceedings of the Temporary Deputy Collector dated 30 th November 1894 communicated in Division R.C. <u>2722</u> of 1894 dated 11 th December 1894 <u>Eng</u>
(6)	do do	9	529	24.1.96	do do Taluk N ^o 360	do	Three jewels were received for safe custody into the Taluk Treasury as having been produced by Mangalammal, the wife of the Shroff as per Temporary Deputy Collector's R.C. <u>2722</u> of 1894 dated 29 th November, 1894. They were after all declared to be the Shroff's and ordered to be sold Collector's R.C. <u>3403</u> of '95 dated 17 th December 1895 and Head Assistant Collector's Dis 1957 of '95 dated 21 st December 1895. They were sold in public auction and the fact reported in Taluk R.C. N ^o 430 of 1894 dated 26 th January 1896
3	Savings Bank's Deposits	4	1 96	15.2.95	Law & Justice Magisterial files Civil & Sessions Court	do	This amount was drawn from the Savings Bank as per Pass Book N ^o 565 that stood in the name of the Shroff
4	Sale Proceeds of property Seized upon the person of the Shroff	5	889 7 11	21.2.95	do	do	This sum represents the sale proceeds of the property seized from the accused Chinvasami Chetti in C.C N ^o 54 of 1894 on the file of the Sessions' Court Tanjore while he was arrested by the Police at Secunderabad. The property was sold by the police and the sums remitted by them into the Treasury.
5	Amount of debt due to the late Shroff Raja Chinvasami Chetti and Collected from Bala Venka. Lachella Chetty of Trichinopoly						
			Total 3736 13 5				
			108. 5				
			3844 13 10				

(Signed)

For Ag Collector

(True Copy)

Executive Magistrate
Assistant Secretary

29/1/97

B

Statement showing particulars of sums collected from the several officers concerned in the Negapatam Stamp defalcation case exclusive of those recovered from the late Head Shroff of Negapatam Taluk

Names of officers	Amount		Amount		Balance to be recovered	Remarks
	to be recovered	recovered upto November 1896	to be recovered	recovered upto November 1896		
1	2	3	4	5		
M R R Jagannatha Chettiar Aul	1500	X 750	750			
" P. Dhiaidhaya Naidu "	1000	X 625	375			
" R. Kolundaisami Pillai "	1500	X 562 8	937 8			
" C. K. Srinivasa Aiyangar "	447 8	X 447 8				
" S. Sundaram Iyer	360	X 360				
" Syed Abdul Aziz Sahib	360	X 360				
" Doraiswami Aiyar. Head Assistant Collector's office	300	X 300				
" V. Vaithe Aiyar	300	X 300				
" Venkatachelliah, Revenue Inspector	360	X 120	240			
" Thiagaraja Aiyar. Gunastah Negapatam Taluk	40	X 40				
Total	6167 8	X 3865	2302 8			

(Signed) / Muthusami
(True Copy) Dir Ag Collector

Assistant Secretary

20/1/87

1207

No 443

Fort St. George,
Accountant General's Office.
8th February 1897.

1. Forwarded to Government.
2. Under article 279 of the Civil Account Code, Government can write off the irrecoverable sum of Rupees 19,359-14-2 but a report should be made to the Government of India, "Stamp" being $\frac{1}{4}$ Imperial.

H. Manion

Offg. Accountant-General.

To.

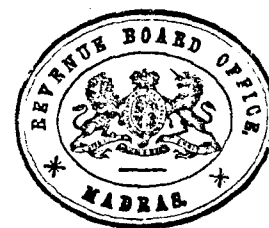
The Secretary to Government,
Revenue Department.

[Signature]

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2

1207



Proceedings of the Board of Revenue

(Separate Revenue),

Dated 18th January, 1897.

Mis No. 107

Read Government Order, Mis No 3495 Revenue, dated 1st September 1896 and Board's Reference thereon, dated 9th September, 1896, to the Collector of Tanjore for very early report.

Read also the following letter from the Collector of Tanjore No 4954^{Rev} of '96 dated 31st December, 1896.

With reference to the Board's Reference on Government Register No 985 of 1896 dated 9th September 1896, I have the honor to report that the total amount of the defalcation in the Nagapalam Taluk Treasury as per the Huzur Treasury accounts is Rs 29372. 4. . vide para 6 of Mr Thomson's letter printed in Government order No 620 Revenue dated 7th September 1895.

A sum of Rs 3844. 13. 10 has been realised from the late shroff Raja Chinnasami's assets as per statement

Copy attached.

I enclosed. Out of this amount, Rs 891. 1. 5 which comprises items 3 and 4 in the statement and which under para 35 of the judgment of the Session's Court in the case ought to have been credited to Government have been credited to "Law & Justice magisterial fines Civil and Session's Court" Rs 703. 11. - have been credited to "Land Revenue miscellaneous" and the remainder Rs 2,250. 1. 5 has been kept in "Revenue deposit" Now that the final orders of Government in the matter have been received I am sending orders to the Treasury Deputy Collector to credit the whole amount of Rs 3,844. 13. 10 to Government under the head of "stamps"

2. The amount of fine ordered to be collected from the officers at fault is Rs 6,167. 8. - as per statement B enclosed. Of this Rs 3,865. 11. - have been

been collected up to date and Rs 2,302. 8. - will be collected in due course. The whole amount of fine namely Rs 6,167. 8. - may therefore be taken as a set-off against the loss to Government by the defalcation.

3. The total amount that may thus be taken into account in part satisfaction of the loss being Rs 10,012. 5. 10, ^{Rs 3,844. 13. 10} referred to in para 1 and Rs 6,167. 8. - referred to in para 2 *supra* —, the net loss to be written off the accounts is Rs 29,372. 4. - minus Rs 10,012. 5. 10 or

Rs 19,359. 14. 2.

Resolution.

With reference to Government order No 3495 Revenue dated 1st September 1896 the Board beg leave to report that of the total amount Rs 29,372. 4. - of the defalcation in the Negapaham taluk

Saluk Treasury, Rs 3844.13.10 have
been realized from the late Head
Shroff. Rs 3865 have been collected
from the officers in fault and
Rs 2302.8.0 will be collected from
them in due course of time leaving
a balance of Rs 19,359.14.2 which
has to be written off the accounts

(True copy & Extract)

Communicated
Assistant Secretary

To

The Secretary to Government,
Revenue Department.

Through the Accountant General
Madras

20/1/97

Recommended to
The Hon. Mr. Bliss C.E. (in
before issue
26.2.97
(The Hon. Mr. Bliss C.E.)
1. The Hon. Mr. Gose C.E.
2. H.E. the Governor
17/1/97
20/2/97
25.2.97

This recommendation is not
in accordance with my views
and I cannot agree to it

To the Board of Rev. Sep. Rev.
(Q & O)
Acct. General
(P & O)

Note
The draft is in accordance
with the views of the majority
of Govt as to the amounts to
be recovered from officers responsible
for the loss. The Hon. Mr. Bliss
assented in the 15th January 1896 to
the Hon. Mr. Gose's proposal to
address the Govt of India "to get
the defalcation which is not
"recovered" written off as soon as
"it can be correctly ascertained".
(vide notes filed B in No. 20 of
20.1.96). It is presumed therefore
that the Hon. Mr. Bliss now assents
to the proposed amount, which
it is proposed to write off with reference
his minute of 26.12.95

Recd C.N. 1289 of 97

Order in No. 1209 of 4th March 97
In the circum-

stances now reported, sanc-
tion will be accorded for
writing off the accounts the
sum of Rs 19,359-14-2, re-
ferred to, as irrecoverable.

2. The following letter
will be despatched to the Govt
of India

No. 1210.

The Secretary to the Govt of
India (Rev. Fin. & Com.
Dept

Sir,
With reference to
the communication
of para 9 of Mr. Gibson's
letter No 21 of 20th Jan 1896
and with reference to the
reminders subsequently issued
by the Govt of India on the
subject, I am directed to
report that of the total
amount of (Rs 29,372-4-0)
of

20/2/97

of the Stamp defalcation in
the Negapatam Saling Treasury,
Rs 3844-13-10 have been realized
from the late Head Shroff, Rs 3865
have been collected from the
Officers in default and Rs
2302-8-0 will be ^{received} collected from
them in due course. The ba-
lance ~~unrecoverable~~ is thus
only Rs 19,359-14-2 and this
amount, R.L. the G. in C.
has, under (circumstances)
Art 279 of the
Civil Account Code, Vol I,
ordered to be written off the
accounts. 15/11/97

2. I am ^{in this connexion} also to
enclose for the information
of the Govt of India a copy
of the Peps of this Govt. No.
197 dt 15th May 1896 issuing
further instructions in re-
gard to the checking of the
Stamp accounts by inspecting
Officers

note

The Office

15/11/97
Submitted that this is unnecessary.

Flagged C.

The Office was under the im-
pression that Arts 1 and 2 of
the Civil Acct Code, Vol I did
permit of adjustments being
made in the manner now
suggested by the Board of Rs.
As however, the A.C. this
whom the papers are forward
has not raised any objection
to the procedure adopted it
should presumably be accepted
as correct.

Art 279 of the Civil
Acct Code does not require
that the sanction of the
Govt of India should be ob-
tained before any sum is
written off the Accounts,
Para 8 of letter No 21 of
Jan 1896 which was based
on the orders of the Hon.
Mr. Goss was it is regretted
not very accurately worded.

15/11/97

When given for copying _____
When copied _____
When examined _____
When signed _____

189

READ AGAIN G.O. No. _____
189

DATED

CURRENT No. _____

ENCLOSURES TO C. No. _____

ORDER OF GOVERNMENT

LETTERS OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

A A A A A A A

N.B.—

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