

The Punjab Stamp Losses and Defalcations Rules, 1935

HARYANA

India

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Rule

THE-PUNJAB-STAMP-LOSSES-AND-DEFALCATIONS-RULES-1935 of 1935

- Published on 28 August 1935
- Commenced on 28 August 1935
- [This is the version of this document from 28 August 1935.]
- [Note: The original publication document is not available and this content could not be verified.]

The Punjab Stamp Losses and Defalcations Rules, 1935Published vide Punjab Government Notification No. 970-St., dated the 28th August, 1935In exercise of the powers conferred by Rule 37(e) of the Devolution rules, and with reference to Rules 48 to 53 of the rules made by the Governor-General in Council for the supply and distribution of stamps, the Finance Department of the Local Government is pleased to issue the following rules :-

1.

These rules may be called "The Punjab Stamp Losses and Defalcations Rules, 1935".

2.

In these rules, unless a different intention appears from the subject or contest,-(a)"Controller" means the Controller of Stamps, Central Stamps Store, Nasik Road;(b)"Central Store" means the Central Stamp Store, Nasik Road;(c)"Local Depot" includes the treasury at the headquarters of a district in the Punjab and any place for the custody and sale of stamps where there is no treasury which the Governor in Council may declare to be a "Local Depot";(d)"Branch Depot" includes every subordinate treasury in the Punjab at the headquarters of a tahsil or other sub-division of a district at which stamps are stored for sale;(e)"Stamp" means as the case may be -(i)a stamp intended to be used under the Indian Stamp Act, 1899, and includes both adhesive stamps and impressed stamps;(ii)a stamp intended to be used under the Court-fees Act, 1870, and includes both adhesive stamps and impressed stamps, and(iii)a postage stamp and includes both adhesive stamps and impressed stamps and also postal stationery.

3.

There are three classes of cases of loss connected with stamps -(i)Losses in transit -(a)between the Central Stamp Store, Nasik Road and Local depots in the Punjab, and(b)between a local depot and a branch depot;(ii)Losses of stamps forming part of the stock in a local or branch depot; or(iii)Losses when stamps are abstracted from files or otherwise illegally acquired and fraudulently re-used.Note. - Loss in stamp revenue due to deficiency in the stamping of documents to be dealt with separately under Rule 14 of the "Punjab Stamp Audit Instructions, 1933".

4.

There are separate departments concerned with postal and non-postal stamps as follows :-
(i)Non-postal Stamps -(1)The Financial Commissioner.(2)The Commissioner of the Division.(3)The Accountant General, Punjab.(ii)Postal Stamps -(1)The Postmaster-General, Punjab.(2)The Accountant-General, Punjab.(3)The Controller of Stamps, Central Stamp Store, Nasik Road.(4)The Commissioner of the division and the Financial Commissioner for purposes of information as being incharge of Treasuries.Losses of stamps in transit between the Central Stamp Store, Nasik Road, and Local depots and vice versa.

5.

The terms of supply from the Central Stamp Store, are FOR Nasik Road and the stamps become the property of the Posts and Telegraphs Department or of the Local Government once they are despatched from the Central Stamp Store to a local depot according as the stamps despatched are postal or non-postal. When shortages occur in such consignments, whether occasioned by theft, accident or other causes, the loss represented by the intrinsic value of the missing stamps, as well as the potential loss, falls on the Posts and Telegraph Department if they are postal or on the Local Government if they are non-postal unless serious negligence in receiving or despatching is established against the Central Stamp Store at Nasik Road.

6.

Article 29 of the Civil Account Code, Volume I, prescribes "With the exception noted below, any defalcation or loss of stamp discovered in a Government treasury or other office or department, which is under the audit of the Accountant General, should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it. It will usually be sufficient if the officer reporting the defalcation or loss to higher authority sends to the Accountant-General either a copy of his report or such relevant extracts from it as are sufficient to explain the exact nature of the defalcation or loss and the circumstances which made it possible. When the matter has been fully investigated, a further and complete report should be submitted of the nature and extent of loss, showing the errors or neglect of rules by which such loss was rendered possible, and the prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.Exception. - Petty

cases, that is, cases involving losses not exceeding Rs. 200 each, need not be reported to the Accountant General unless there are, in any case, important features which merit detailed investigation and consideration."

7.

The officer in charge of a local depot or branch depot, as may be, shall bring any shortage in a consignment immediately to the notice of the Deputy Commissioner of the district who will report the matter to the Controller of Stamps, Nasik Road, to the Postal or Railway authorities and to the Civil Railway Police, as may be, for investigation and send a copy of his report to the Assistant Secretary to the Financial Commissioners, through the Commissioner of the division and to the Accountant-General, Punjab, and also to the Postmaster-General, Punjab, if the stamps are postal. The Deputy Commissioner shall immediately depute an Extra Assistant Commissioner or Assistant Commissioner unconnected with treasury work to hold an enquiry which should, in particular deal with the manner in which the following rules were observed :-(1)Rules 22, 23 and 25 of the Punjab Stamp Despatch and Receipt Rules, 1934.(2)Rules 4.8 and 11.20 of the Punjab Stamp Despatch and Receipt Rules, 1934.The report of the officer deputed to hold the enquiry should particularly include answers to the following questions :-(1)What was the number stencilled on the case in which the shortage was found.(2)(a)Was the case weighed before taking delivery and its weight checked with the weight noted either in the invoice or in the list attached thereto?(b)If so, was there any deficiency in weight?(3)(a)Did the case show signs of tampering?(b)Did the officer personally examine the outward condition of the case and the seals and satisfy himself that it bore no marks of tampering?(4)If the case was tin-lined, was the tin-lining intact?(5)Was the case placed in the strong room immediately on arrival?(6)Was the officer present all the time the case was being opened and the contents were being examined and counted?(7)On what date was the case (a) received, (b) opened? It will be for the Deputy Commissioner to determine what action by way of prosecution or otherwise is to be taken with reference to the orders of Government (see Annexures I, II and III to these rules). If the loss relates to postage stamps, the Deputy Commissioner shall submit the detailed report to the Controller of Stamps, the Commissioner of the Division and the Assistant Secretary to the Financial Commissioners and also endorse copies to the Accountant General and the Postmaster General, Punjab. If the loss relates to non-Postal stamps, the detailed report shall be submitted to the Accountant General through the Commissioner of the division with 3 spare copies for use in Commissioner's, Accountant General's and Financial Commissioner's Offices.

8.

Rule 51 of the rules framed by the Government of India for the supply and distribution of stamps lays down -"The Controller of Stamps shall submit half yearly to the Directorate-General of Posts of Telegraphs and debit note for acceptance to cover the intrinsic value of the postage stamps lost in transit. This debit note should be supported by a statement of the losses and the explanatory certificate of the officer in charge of the local depot. The debit note accepted by the Director-General of Posts and Telegraphs will form the supporting voucher to a debit for the intrinsic value of the lost stamps against the Posts and Telegraphs Department. In the case of losses of non-postal stamps, the

value will be recovered by the Controller from the Local Government in direct correspondence."If, therefore, non-postal stamps are lost, the orders of the Financial Commissioner or of the Local Government are necessary for writing off the loss from the registers of the local or branch depot as may be.

9.

The Financial Commissioner may, if satisfied that the loss of stamps does not disclose any serious negligence on the part of some individual Government servant or servants for some defect in the system which required the orders of higher authority, pass orders, under paragraph 20.19 of the Book of Financial Powers, for the writing off the loss up to a limit of Rs. 250 in face value in each individual case.

10.

If the face value of the stamps lost exceeds Rs. 250 the sanction of the Local Government, shall be obtained for writing off the loss under paragraph 19.22 of the Book of Financial Powers.

11.

Orders for writing off losses under these rules shall be communicated to the Accountant-General, Punjab, as follows :-(a)if the order is issued by the Financial Commissioner, by the Assistant Secretary to the Financial Commissioners;(b)if the order is issued by the Local Government, under the endorsement of the Assistant Secretary to Government, Punjab, in the Revenue Department or the Deputy Secretary to Government, Punjab, in the Finance Department, according as the order is issued by the Administrative or the Finance Department.

12.

On receipt of orders the officer in charge of the local depot shall make the necessary entries in the plus and minus memos, of stamps submitted to the Accountant-General and the Financial Commissioners.Losses of stamps in transit between a local depot and branch depot and vice versa

13.

The provisions of rules 5-12 apply mutatis mutandis to stamps whether postal or non-postal that are lost in transit between a local depot and a branch depot. In such cases the Investigating Officer will enquire into the responsibility of both the despatching and the receiving officers.Losses of stamps forming part of the stock in a local or branch depot

14.

All losses whether by theft, fraud, accident or any other case, from the stock in a local or branch depot shall be reported at once by the officer in charge of the depot to the Deputy Commissioner of the district who shall forward a copy of the report to the Assistant Secretary to the Financial Commissioners through the Commissioner of the division and to the Accountant General and also to the Controller of Stamps and the Postmaster-General, Punjab, if the stamps are postal. The report shall explain in detail (1) the quantity, the face value and the manufacturing cost of the stamps lost; (2) the cause and the responsibility for the loss; (3) whether in the opinion of the officer in charge of the depot the loss was contributed to by the negligence of any individual or individuals; (4) the amount proposed to be recovered, if any, from person or persons at fault; and (5) steps taken or proposed to be taken to prevent the recurrence of such loss. On receipt of this report, the Financial Commissioner shall institute such further enquiries and pass such orders as he may consider necessary, sending copies of his orders to the Controller of Stamps, the Accountant-General and the Post-master-General, Punjab, if the loss relates to postal stamps. The Deputy Commissioner shall, on receipt of the orders, proceed in the case of non-postal stamps in the manner prescribed in the preceding rules 9-11. If it is a case of damaged postal stamps, he shall send them if they can be counted and identified to the Controller of Stamps for destruction as required by Rule 46 of the rules framed by the Government of India for supply and distribution of stamps. If the postage stamps to which the loss relates, have been damaged to an extent that they cannot be counted or identified, the Deputy Commissioner shall forward them with his report through the Commissioner of the division to the Assistant Secretary to the Financial Commissioners who shall transmit for destruction to the Controller of Stamps with a copy of the Financial Commissioner's orders. In such cases the Controller will not grant certificates as to the quantity and value of stamps destroyed. In cases where the loss relates to postage stamps of which the manufacturing cost does not exceed Rs. 10, no report shall be made to the Financial Commissioners if in the opinion of the officer in charge of the depot the damage could not have been avoided with proper care. The stamps in such cases shall be sent to the Controller of Stamps for destruction with a letter furnishing information on the following points :-(1) the quantity, the face value and the manufacturing cost of the damaged stamps; (2) the date on which the treasury stock was last examined; (3) the date on which the damage was first noticed; (4) steps taken or proposed to be taken to prevent such damage in future. A copy of this letter should be endorsed to the Accountant-General and the Postmaster-General, Punjab. It shall be open to the Controller of Stamps in any case to draw the attention of the administrative head to the damage with a view to instituting enquiries as to the cause of the damage, etc., fixing the responsibility therefor and taking necessary action. These losses will be generally borne by the Posts and Telegraphs Department, but in cases in which individuals having been found guilty, of contributory negligence are ordered to make good the whole or a part of the total loss (equivalent either to the intrinsic value or the face value of the stamps) the former only in cases where the stamps are spoilt but not lost, if lost, cannot be used the recoveries shall be credited to that department. Losses and defalcations of stamps when they are abstracted from files or otherwise illegally acquired and fraudulently re-used.

15.

In the event of any such deficiency or embezzlement or fraudulent re-use of stamps coming to light, the Deputy Commissioner shall at once send a preliminary report thereof to the Accountant-General, a copy being transmitted simultaneously through the Commissioner of the division to the Financial Commissioners, who will, if the case is sufficiently important, submit it for the information of Government. The Deputy Commissioner shall cause the necessary investigation to be made keeping in view the general principles laid down in Annexures I, II and III to these rules. If necessary, he should take the help of the police, the public prosecutor and the stamp auditor and launch such prosecutions as may be necessary. When the final stage is reached, the Deputy Commissioner shall submit a report through the Commissioner of the division, to the Accountant-General, who will submit it through the Financial Commissioners for the orders of Government.

16.

In any cases of doubt in which the opinion of an expert may be required on the question whether stamps are genuine or forged, a reference should be made to the Master, Security Printing, India, Nasik Road, whose fees for the examination of stamps and for giving evidence on commission are as follows :-(1)For each stamp examined Rs. 10, but where the stamps to be examined consist of a block or blocks from the same sheet, this fee will be charged for the examination of each block; as any one of the stamps is representative of the whole block.(2)For stamps examined on commission, Rs. 20 per document, irrespective of the number of stamps requiring examination on each document :Provided that where more than one document, relating to the same case is to be examined on the same day, the charge will be Rs. 20 for the first and Rs. 10 for each subsequent document. These fees shall be credited to IX - Stamps - Central - Security Printing Press - Miscellaneous. (Government of India letter R. Dis. No. 44 - Stamps/35 dated the 26th April, 1935)

17.

If a case of embezzlement, forgery or fraudulent use of stamps has resulted in a criminal trial, a copy of the Court's judgment should accompany the Deputy Commissioner's final report.

18.

Any magistrate trying an offender should, if he thinks the grant of a reward necessary, refer the matter for the orders of the Collector. In order that cases in which rewards should be granted, are not lost sight of, the record-keeper shall pass over the files of all such relevant cases before filing them to the Head Vernacular Clerk so that he might obtain the orders of the Collector.

19.

The Collector may, under paragraph 20.7 of the Book of Financial Powers, grant a reward up to Rs. 50 in any one case to any person not in the service of Government, who has definitely contributed to the conviction of any offender under the Indian Stamp Act, 1899, or the Court-fees Act, 1870.

20.

Proposals for grant of a reward to a non-official exceeding Rs. 50/- or to an official should be submitted to the Assistant Secretary to the Financial Commissioners through the Commissioner of the division. The Financial Commissioners are empowered, under paragraph 20.7 of the Book of Financial Powers, to sanction the grant of a reward to an official or non-official up to Rs. 100 in any one case. The grant of rewards above that amount requires the sanction of the Government.

21.

Fines imposed by Courts are credited to "XXI - Administration of Justice". Rewards should be drawn on separate bills and debited to the allotment provided for the purpose under head "9 - Stamps." Annexure I Memorandum of general principles to regulate the enforcement of responsibility for losses sustained by Government through fraud or negligence of individuals.

1. Means should be devised to ensure that every Government servant realises fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government servant to the extent to which it may be shown that he contributed to the loss by his own action or negligence. The cardinal principle governing the assessment of responsibility in such cases is that every public officer should exert the same vigilance in respect of public expenditure and public funds generally as a person of ordinary prudence would exercise in respect of the expenditure and the custody of his own money. While, therefore, Government are prepared to condone an officer's honest errors of judgment involving financial loss, provided the officer can show that he has done his best up to the limits of his ability and experience, they are determined to penalise officers who are dishonest, careless or negligent in the duties entrusted to them.

2. It is of the greatest importance to avoid delay in the investigation of any loss due to fraud, negligence, financial irregularity etc. If the irregularity is detected by audit in the first instance, it will be the duty of the audit officer to report immediately to the administrative authority concerned. If the irregularity is detected by the administrative authority in the first instance and if it is one which should be reported to the audit officer in terms of Article 29, Civil Account Code, Volume I, he must make that report immediately. Every important case should be brought to the notice of superior authority as soon as possible - the administrative authority should report to his superior and the audit authority to his superior. Should the administrative authority require the assistance of the audit officer in pursuing the investigation, he may call on that officer for all vouchers and other documents that may be relevant to the investigation; and if the investigation is complex and he needs the assistance of an expert audit officer to unravel it, he should apply forthwith for that assistance to Government who will then negotiate with the audit officer for the services of an investigating staff. Thereafter the administrative authority and the audit authority will be personally responsible, within their respective spheres, for the expeditious conduct of the enquiry.

Where account offices exist intermediary between audit and the administrative authority, the account offices will discharge the functions prescribed above for audit, but a report will still be necessary to the audit officer in terms of Article 29 of Civil Account Code, Volume I.

3. In any case in which it appears that recourse to judicial proceedings is likely to be involved, competent legal advice should be taken as soon as the possibility emerges. In the case of losses involving a reasonable suspicion of fraud or other criminal offence a prosecution should be attempted unless the legal advisers consider that the evidence available is not such as will secure a conviction. The reasons for not attempting a prosecution should be placed on record in all such cases.

4. In cases where loss is due to delinquencies of subordinate officials and where it appears that this has been facilitated by laxity of supervision on the part of a superior officer, the latter should also be called strictly to account and his personal liability in the matter carefully assessed.

5. The question of enforcing pecuniary liability should always be considered as well as the question of other forms of disciplinary action. In deciding the degree of the officer's pecuniary liability it will be necessary to look not only to the circumstances of the case, but also to the financial circumstances of the officer, since it should be recognised that the penalty should not be such as to impair the Government servant's future efficiency.

In particular, if the loss has occurred through fraud, every endeavour should be made to recover the whole amount lost from the guilty person, and if laxity of supervision has facilitated the fraud, the supervising officer at fault may properly be penalised either directly by requiring him to make good in money a sufficient proportion of the loss, or indirectly by reduction or stoppage of his increments of pay. It should always be considered whether the value of Government property or equipment lost, damaged, or destroyed by the carelessness of individuals entrusted with their care (e.g., a policeman's rifle, a touring officer's tents, a factory motor lorry, an engineer's instruments) should not be recovered in full up to the limit of the officer's capacity to pay.

6. One reason why it is important to avoid delay (vide paragraph 2 preceding) is that in the course of a prolonged investigation Government servants who are concerned may qualify for pension, and it is held that under the rules as they now stand (measures to rectify this are under separate consideration) a pension once sanctioned cannot be reduced or withheld for misconduct committed prior to retirement. It follows from this that, as a primary precaution, steps should be taken to ensure that an officer concerned in any loss or irregularity which is the subject of an enquiry, is not inadvertently allowed to retire on pension while the enquiry is in progress, and accordingly, when a pensionable Government servant is concerned in any irregularity or loss, the authority investigating the case should immediately inform the Accounts or Audit Officer responsible for reporting on his title to pension and the authority competent to sanction pension, and it will be the duty of the latter to make a note of the information and to see that pension is not sanctioned before either a conclusion is arrived at as regards the Government servant's culpability, or it has been decided by the sanctioning authority that the result of the investigation need not be awaited.

7. The fact that officers who were guilty of frauds or irregularities have been demobilised or have retired and have thus escaped punishment, should not be made a justification for absolving those who are also guilty but who still remain in service.

Annexure-II Memorandum Supplementary instructions for the guidance of departmental officers, with special reference to cases in which prosecutions in the criminal Courts are, or are likely to be, necessary.

(1) All losses of the kind referred to in Article 29 of the Civil Account Code, Volume I, must be reported forthwith by the officer concerned, not only to the Audit Officer, but also to his own immediate official superior. Reports must be submitted as soon as reasonable grounds exist for believing that a loss has occurred; that must not be delayed while detailed enquiries are made.

(2) Reports submitted under (1) above must be forwarded forthwith to Government through the usual channel with such comments as may be considered necessary.

(3) As soon as a reasonable suspicion exists that a criminal offence has been committed the senior officer of the department concerned present in the station will report to the District Magistrate and ask for a regular police investigation under the Code of Criminal Procedure, 1898.

(4) If the District Magistrate agrees that an investigation may be made, the senior officer of the department concerned present in the station will (a) request the District Magistrate to arrange for the investigation to proceed from day to day; (b) see that all witnesses and documents are made available to the investigating officer; and (c) associate with the investigating officer an officer of the department who is not personally concerned with the irregularity leading up to the loss, but who is fully cognizant of the rules and procedure of the office in which the loss has occurred.

(5) When the investigation is completed an officer of the department (accompanied by the officer who attended the investigation) must be made available for conferences with the authority who will decide whether a prosecution should be instituted. If it is decided not to prosecute, the case must be reported through the usual channel to Government for orders.

(6) If it is decided to prosecute, the departmental representative will ascertain from the prosecuting officer whether, having regard to the engagements of the prosecuting staff, and the state of work in the Court which would ordinarily hear the case, it is necessary to move the District Magistrate to make special arrangements for a speedy trial, and will request the prosecuting officer to make any application that he may think necessary.

(7) When the case is put into Court by the police, the senior officer of the department concerned present in the station will see that all witnesses serving in the department, and all documentary evidence in the control of the department, are punctually produced, and will also appoint an officer of the department (preferably the officer who attended the investigation) to attend the proceedings in Court and assist the prosecuting staff.

(8) If any prosecution results in the discharge or acquittal of any person, or in the imposition of sentences which appear to be inadequate, the senior officer of the department concerned will at once consult the District Magistrate as to the advisability of instituting further proceedings in revision or appeal, as the case may be, and if the District Magistrate is of opinion that further proceedings are necessary, will request him to proceed as he would in any other case. Appeals against acquittals can be made only under the orders of a Local Government.

(9) The senior officer of the department concerned present in the station will see that, in addition to the reports required under (1), (2) and (5) above, prompt reports are submitted to Government through the usual channel regarding :- (a) the commencement of a police investigation; (b) the decision to prosecute in any particular case; (c) the result of any prosecution; (d) the decision to proceed further in revision or appeal in any case; (e) the result of any proceedings in revision or appeal.

(10) Notwithstanding anything contained in (2) - (9) above the senior officer of the department concerned present in the station may, if he thinks fit, refer any matter through the usual channel for the orders of Government before taking action.

Annexure-III Departmental enquiry in cases of fraud and embezzlement of Government money in which Government servants are involved

1. It has been found that, where fraud or embezzlement of Government funds has occurred, there is a tendency for the Head of the office or department to regard the institution of criminal proceedings as absolving him from the unpleasant and often laborious task of conducting immediately a thorough departmental enquiry. This natural reluctance may be enhanced by an apprehension that an enquiry may prejudice the result of the trial in a Court of law. As a result, there has sometimes been great delay in taking departmental proceedings and the results have been inconclusive. The Central Public Accounts Committee in their reports on the accounts of 1933-34 have agreed with the Auditor-General that departmental enquiries should not necessarily be delayed pending decision of criminal cases, as at a later stage the evidence might disappear and the departmental enquiry could not be brought to any conclusion at all.

2. Experience shows that departmental proceedings cannot as a rule proceed concurrently with a criminal prosecution. Much of the evidence in a case of fraud or embezzlement is documentary. As soon as the criminal proceedings begin the documents go to the Court as exhibits, and there they must remain till the case is over and (if an appeal is filed) till the appeal is over. But it is essential that everything should be done to carry the departmental proceedings as far as possible before prosecution begins. The stage to which departmental proceedings, prior to prosecution should be taken must depend on circumstances and cannot be precisely defined. The normal procedure is laid down in Rule 35 of the Civil Services (Classification, Control and Appeal) Rules; and the stage which departmental proceedings can reach may according to circumstances be any one of the stages described or implied in the Rule i.e. the preliminary recording of evidence, the receipt to the delinquents written statement after the framing of a charge, the personal hearing, or the enquiry. If it is intended to prosecute, a finding and sentence should not be recorded in the departmental proceedings till after the disposal of the criminal case; but it must be emphasised that the proceedings should be completed up to the point that can properly be reached.

3. A common type of case is that where a number of persons are involved one or more criminally, and others in such circumstances as show negligence, or warrant the suspicion of criminal abetment without sufficient

proof to justify prosecution, or have similar features which necessitate a criminal prosecution of one or more and a departmental enquiry against others. In such cases the authority has sometimes neglected to institute a formal departmental enquiry, or to carry it to the requisite stage, before criminal proceedings are taken with the result that many months later, when the criminal case is over, effective departmental action has been found impracticable.

4. The general rule should be that in all cases of fraud, embezzlement, or similar offences departmental proceedings should be instituted at the earliest possible moment against all the delinquents and conducted with strict adherence to the rules up to the point at which prosecution of any of the delinquents begins. At that stage it must be specifically considered whether further conduct of the departmental proceedings against any of the remaining delinquents is practicable, if it is, it should continue as far as possible (which will not as a rule include finding and sentence). If the accused is convicted and awarded an adequate sentence, the departmental proceedings against him will be formally completed, and the proceedings against other delinquents continued. If the accused is not convicted, or the accused is inadequately punished, the departmental proceedings against him will be resumed, as will also those against the remaining delinquents.

5. The proceedings contemplated in these instructions are those which are regulated by the Civil Services (Classification, Control and Appeal) Rules. Where action is taken under the Public Servants (Inquiries) Act, XXXVIII of 1850, this ordinarily takes the place of a criminal prosecution as regards the person or persons accused; but the procedure as regards other persons involved against whom the Act is not employed should be in accordance with the instructions given above.

(Punjab Government Notification No. 408-St. (Finance General) dated the 10th March, 1936)