

FIRST INFORMATION REPORT

(Under Section 154 Cr. P.C.)  
173 BNBS

4712  
1 Dist Dayeeling PS Siliguri Year 2024 FIR No. 960/24 Date 25.10.24  
2 IPC Sections 402/420 ii) Act Sections  
Sections (iv) Others Acts & Sections  
(a) Occurrence of Offence Day Date From Since long Date To on 10.02.24  
Time From Time To  
Information received at P.S. Date 25.10.2024 Time 21.10 hrs.



(c) General Diary Reference Entry No(s) 1271 Time 21.10 hrs.  
4 Type of Information Written Written / Oral  
5 Place of Occurrence (a) Direction and Distance from P.S. 1.5 km North Beat No.  
(b) Address S.N. Bose & Co. Gayaram Building, Hill Cart Road, PS- Siliguri, Dist- Dayeeling.  
(c) In case outside limit of this Police Station, then the Name of the P.S. District

6 Complainant / Informant :  
(a) Name Subhankar Narayan Bose  
(b) Father's / Husband's Name Lt. Soumendran Narayan Bose  
(c) Date / Year of Birth (d) Nationality Indian  
(e) Passport No. Date of Issue Place of Issue  
(f) Occupation  
(g) Address S.N. Bose & Co. Gayaram Building, Hill Cart Road,

7 Details of known / suspected / unknown accused with full particulars PS- Siliguri, Dist Dayeeling.  
(Attach separate sheet, if necessary):  
(1) Nitmal Khawas, s/o Lt. Padam Kr. Khawas of Pashupati Sharma Road, Durgaguri, PS Pradhan Nagar, Dist DTG. (Cashier of S.N. Bose & Co.)

8 Reasons for delay in reporting by the Complainant / Information

9 Particulars of properties stolen / involved (Attach separate sheet, if necessary):  
Rs. 43,46,495/-

10 Total value of properties stolen / involved  
11 Inquest Report / U.D. Case No., if any

12 FIR Contents (Attach separate sheets, if required): The original written complaint which is treated as FIR is enclosed/re-produced overleaf.

13 Action taken : Since the above report reveals commission of offence(s) as mentioned at item No. 2., registered the case and took up the investigation / directed SI Newton Biswas of KHP TOP to take up investigation / refused investigation / transferred to P.S. Sig. PS. on point of jurisdiction. FIR read over to the Complainant/ Informant, admitted to be correctly recorded and a copy given to the Complainant / Informant free of cost.

14 Signature / Thumb impression on original written complaint of the Complainant / Informant  
Signature of the Officer-in-Charge, Police Station  
Name: Diptajit Dhar  
Rank: No. Siliguri Police Station  
Siliguri Police Commissionerate

15 Date & Time of despatch to the court :

Ref: SNB/SLG.PS/2024-25/

Date: 25.10.2024

To  
The Officer-in-charge,  
Khalpara Outpost of Police  
Under Siliguri Police Station,  
Siliguri.

Sir,

I, Sri Subhankar Narayan Bose, Son of Late Soumendra Narayan Bose, one of the partners of S. N. Bose & Co., a partnership firm, having its registered office at Gayaram Building, Hill Cart Road, Siliguri, Post Office & Police Station – Siliguri, District – Darjeeling, Pin – 734001, beg to lodge this complaint as under:

1. That since the month of February, 2016, Sri Nirmal Khawas, Son of Late Padam Kr Khawas, resident of Pashupati Sharma Road, Durgaguri, Pradhan Nagar, Post Office & Police Station – Pradhan Nagar, District – Darjeeling, Pin – 734003 has been working in our firm as Cashier. His job is to receive and payment made in cash and also diligently maintain the cash books.
2. That our firm is the distributor of Kerosene Oil and said Sri Nirmal Khawas used to receive all the cash moneys from the sale proceeds of Kerosene Oil.
3. That in the meantime, our said Kerosene Oil business had come to a halt from the month of November, 2023 and in the month of January, 2024 while checking the account books especially the cash book, a lot of anomalies were found with regard to the cash in hand and the actual/physical cash moneys present in the cash book as under:

- (a) On 10.02.2024, the closing day cash as per the cash book was Rs. 40,87,552/-, but it was found that our said Cashier, Sri Nirmal Khawas was in actual possession of cash money of Rs. 2,552/- and thus there is a shortfall of Rs. 40,85,000/-
- (b) On further enquiry into the past records and entries tallying with the software Tally® and of the cash books and cash receipts books of our Kerosene Oil Depot from the financial year 2016-17 till the financial year 2022-23, it was observed that as a Cashier, Sri Nirmal Khawas was in receipt of Rs. 2,62,495.51P. on account of the sale proceeds of Kerosene Oil on 20.07.2020 and he received the same and entered it in the cash book on 03.08.2020.

Received on 25/10/24 at 21.10 hrs. vide G.O.E No. Suman Krayan Bose  
1271 and started sig PS case No. 960/24 dt.  
25/10/24 U/S- 408/420 IPC and endorsed to  
SI Newton Biswas of KHP <sup>TOP SLG PS</sup> for  
its investigation. <sup>Inspector in Charge</sup>  
Siliguri Police Station  
Siliguri Police Commissionerate

However, even with that receipt, the day end total of the cash book was not altered and neither the entry was made in the Tally Software from which it is evident that the receipt entry in the cash book was made subsequently and the same was neither informed, while data entry to the Tally Operator, nor the cash book total was changed. So, the cash in hand should increase by another amount of Rs. 2,61,495.51P.

Accordingly, the total shortfall in cash-in-hand stands at (Rs. 40,85,000/- + Rs. 2,61,495.51P.) = Rs. 43,46,495.51P.

4. That on being asked about the explanation of the said shortfall of cash-in-hand of Rs. 43,46,495.51P., our said Cashier, Sri Nirmal Khawas admitted his guilt and took time till the month of March, 2024 to make good the losses of our firm in a meeting held at the office of Saha & Majumder, Chartered Accountants, C-12, 1<sup>st</sup> Floor, Shelcon Plaza, Sevoke Road, Siliguri on 22<sup>nd</sup> February, 2024. To that effect he was a signatory to the minutes of the said meeting. When he couldn't arrange the funds within March, 2024, he sought time of further two months vide his letter in his own handwriting dated 15<sup>th</sup> April 2024. But till date no effective step has been taken by our said Cashier, Sri Nirmal Khawas and presently, he is not attending our office, without any leave.

5. Since then, several attempts have been made by contacting him or his family during his absence at his home in Durgaguri, Siliguri asking him to visit our office and give satisfactory explanation regarding his unsolicited absence for so long, apart from the above financial misappropriation – but to no avail.

From the aforesaid acts and conducts of said Sri Nirmal Khawas, it is crystal clear that he, being our Cashier, has dishonestly misappropriated and grabbed the aforesaid huge amount of money of Rs. 43,46,495.51P. for his illegal gain.

You are, therefore, requested to enquire into the above matter and take immediate steps against said Sri Nirmal Khawas, starting a specific case against him.

Thanking you

Yours faithfully,

*Subhankar Narayan Bose*  
(Subhankar Narayan Bose)

S. N. BOSE & CO.  
Gayaram Building,  
Hill Cart Road, Siliguri 734001  
☎ 9832033468 /

9933495140 (Javed Aslam)

P/A: HIG TOWER-1, FLAT 504  
UTTARAYON TOWNSHIP  
MATIGARA - 734010

Encl:

- 1) Minutes of the meeting held on 22/02/2024
- 2) Copy of Letter Dated 15/04/2024 from Sri Nirmal Khawas – seeking extension

Received on - 25.10.24 at 20.35 hrs  
vide Khulpara TOP QDE No 680  
dt-25.10.24 and forwarded to J/c  
Siliguri PS. to start a specific  
case under proper section of  
law

*J. Dasg*  
25/10/2024