

## BUSINESS MANAGER CHARGED.

### Alleged Uttering of Used Stamps.

Samuel Harold Grant (49), a Hebrew and a native of Russia, appeared before Mr. H. D. Moseley, P.M., in the Perth Police Court yesterday on two charges. He was committed for trial on each at next month's sittings of the Criminal Court. The charges were:—That at Perth on or about April 2, 1936, he knowingly uttered as and for valid and uncanceled stamps four hospital fund stamps which had already been used and cancelled; that at Perth on or about March 13, 1936, he knowingly uttered as and for a valid and uncanceled stamp a revenue stamp which had already been used and cancelled. The Crown Prosecutor (Mr. S. H. Good) appeared for the Crown, and Mr. C. B. Gibson, of Messrs. Hardwick, Slattery and Gibson, with him Mr. H. A. Solomon (instructed by Mr. M. Crawcour), for the accused.

Sydney Bruce Mather, an inspector in the State Taxation Department, testified that on September 28 last he went to the shop of the West End Ladies' Outfitters in Hay-street, Perth, and saw Grant, who said he was the manager. Witness inspected the general wages book in respect of employees of the firm, and the entries were substantially correct. Witness ascertained at the Taxation Department that Grant was manager of the firm and in receipt of a salary of £8 a week. The next day witness went back to the shop and asked Grant to produce the wages book in respect of his own salary. Grant left a book (produced) with witness to examine. Concerning an entry dated 2/4/36 four threepenny hospital stamps were fixed in the book. The figures on the stamps appeared to have been altered

stamps appeared to have been altered from 2/4/31. The stamps had been cancelled by the signature, "S. H. Grant." The stamps against the entry were of a colour in use in 1931 but not in 1936. In another instance the date on stamps appeared to have been altered from 9/1/31 to 9/1/36, and in another case from 9/1/31 to 9/9/36. In a third instance the stamps were not altered from 9/1/31. Numerous alterations had been made to the dates on stamps fixed in the book.

To Mr. Gibson, witness said he did not have a 1936 threepenny hospital stamp in Court with him. The threepenny hospital stamps used in 1936 were yellow, but of a shade different from that of the stamps used in 1931.

Detective-Sergeant Cameron said in evidence that when he questioned Grant about alleged irregularities regarding the hospital stamps in the book Grant said he could only put them down to errors and careless handwriting. Grant said the book came into operation on January 16, 1936, and the previous book had been destroyed when he destroyed some rubbish that had been in the shop.

Mr. Gibson unsuccessfully submitted that there was no proof of any offence. On the face of the matter, he said, the book was that for 1936 because it ran into 1937. He quoted the dates on various stamps to show that they were wrong because of carelessness. Some stamps Grant had even dated 1924.

After Grant had been committed for trial on the first charge, the two witnesses swore that the evidence they would give in the second case would be the same except that it would be in respect to revenue stamps. Grant was then committed for trial on the second charge. Bail was renewed. The defence to each charge was reserved.

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