

IN THE COURT OF THE SPECIAL JUDGE, C.B.I. COURT NO.II,  
BHUBANSWAR.

PRESENT:

**Shri S.K.Mishra,**  
Special Judge, C.B.I. Court No.II,  
Bhubaneswar.

**T.R. Case No. 85/17 of 2012/2007**

Arising out of R.C.No. 1(A) of 2006.

Date of Argument. 21.9.2016.

Date of Judgment. 24.9.2016.

Republic of India.

Versus.

1. Santosh Kumar Joshi, aged about 63 years,  
Son of late Ganesh Narayan Joshi,  
At- Daleipada, P.S.Sambalpur Town, Dist.Sambalpur,  
Presently residing at-Nayabazar Sector-21, P.S. Plant  
Side Road, Rourkela, Dist. Sundargarh.
2. Biswambar Ladhania, aged about 38 years,  
Son of Sri Biharilal Ladhania, Vill. Tankapani Road,  
P.S. Badagada, Dist. Khurda.

... Accused persons.

For the prosecution :Sri Ajay Singh, P.P. C.B.I.  
For accused No.1 :Sri G.Acharya & Associates, Advs.  
For accused No.2. :Sri P.K.Sahoo & Associates, Advs.

Offences U/S.120 (B), 409, 420, IPC and 13(2) r/w Section  
13(1)(c) and 13 (1)(d) of the Prevention of Corruption Act,  
1988.

**JUDGMENT.**

1. The accused Santosh Kumar Joshi, Branch Manager, Punjab National Bank, Badarama branch stands charged for the commission of offences u/s. 120(B), 409, 420 of the Indian Penal code and u/s. 13(2) read with section 13(1)(c) and 13 (1)(d) of the Prevention of Corruption Act, 1988. The accused Biswambar Ladhania stands charged for the commission of offences u/s. 120(B) and 420 of the Indian Penal Code.
2. Prosecution case, in nutshell, is that accused Santosh Kumar Joshi was working as Branch Manager in P.N.B. Badarama Branch during the period from 26.4.2002 to 2.5.2-005. The accused Biswambar Ladhania is a resident from Rourkela, who had private business at the relevant time and knew the accused S.K.Joshi. It is alleged that Hemanta Chandra Patel of village Katanga Pani, Jamankira is a customer of P.N.B. Badarama branch having S.F.A/c NO. 2405. He had not applied for any Kisan Credit Card (KCC) loan, but KCC loan of Rs.3 lakhs was sanctioned in his favour by accused Santosh Kumar Joshi and was transferred to his aforesaid account on 28.10.2004 without his knowledge. As per prosecution case, though the transfer debit voucher and credit voucher were not signed by Sri Patel, those were fraudulently passed by accused Joshi. It is further alleged that out of above fraudulent KCC loan amount, on 29.10.04 an amount of rs.2,28,957/- was transferred from the S.F. account No.2405 of Hemanta Chandra Patel to the account of accused Biswambar Ladhania. Accused Ladhania without depositing any amount in the Bank, applied for issue of

four drafts, one was in the name of Sri Krishna Sweet for Rs.1,42,000/- drawn at Rourkela, two drafts were in the name of Shri Prahallad Singh Thakur for Rs.15,000/- and Rs.20,000/- drawn at Bilaspur and another was in the name of Bharat Sharma for Rs.51,450/- drawn at Kolkata. Accused Joshi issued all the four drafts of the said respective amounts and transferred the amounts from the account of Sri Patel. Thereafter, the accused Ladhania received those drafts and signed on the reverse of the draft applications. According to prosecution case, debit and credit vouchers were passed by accused Joshi. It is the further case of the prosecution that accused Ladhania, after receipt of the drafts, handed over one of the drafts bearing NO.502202 for Rs.1,42,000/- to Shri Manish Sharma, proprietor of Krishna Sweets, Rourkela who deposited the said drafts in Urban co-operative Bahk Ltd. Rourkela on 30.10.2004 in respect of his account nO.862. Accused Ladhania deposited seven drafts of Rs.2 lakhs in the KCC account of Sri Patel. Prosecution case further reveals that on 30.10.2004 accused Joshi fraudulently transferred Rs.50,000/- through debit voucher from the account no. S.F.2405 of Sri Patel and issued transfer payment order (TPO) No.4/04 in the name of one Harish Chopra of PNB Jharusuguda branch. Though the debit voucher does not bear the signature of Sri Patel, it was passed by accused Joshi. Sri Harish Chopra had one S.F. account bearing No. 6131 in PNB at Jharsuguda branch and he had withdrawn Rs.50,000/- on 30.10.2004 and paid to one Sri Kishore Mohanty as instructed by accused Joshi.

The Supdt. Of Police, C.B.I. Bhubaneswar on 6.1.2006 registered FIR on his own report vide R.C. Case No.1(A) of 2006 u/s. 120(B), 409, 420, 468, 471 of IPC and section 13(2) read with section 13(1)(d) of the P.C. Act, 1988 and directed Sri S.D.Mishra, Inspector of Police, CBI for investigation. He examined witnesses and seized documents. It is specifically alleged that during the period from 26.4.2002 to 2.5.2005 accused Santosh Kumar Joshi Branch Manager of PNB, Badarama branch conspired with the accused Biswambar Ladhania, cheated the bank and accused Joshi being an employee of the PNB Badarama branch, abusing his official position dishonestly misappropriated the total amount of Rs.65,000/- by falsifying the records and thus, caused wrongful loss to the Bank. After completion of investigation, the I.O. submitted the police reports u/s. 173(2) Cr.P.C in the form of charge sheet. The court took cognizance on 10.5.2007. The present trial is ensued out of police report us.173(2) Cr.P.C covering the period from 26.4.2002 to 2.5.2005. Respective charges as earlier mentioned were separately framed against both the accused persons.

3. Defence plea is one of complete denial of complicity of the accused persons in the alleged crime.
4. The points for determination are :
  - (i) Whether the accused during the period from 26.4.2002 to 2.5.2005 while working as Branch Manager, P.N.B. Badarama branch and in such capacity of a public servant entrusted with a sum of Rs.2,28,957/- and Rs.50,000/- which were the property of the Bank or having dominion over the

said property committed criminal breach of trust in respect of the said property?

- (ii) Whether the accused Santosh Kumar Joshi and Biswambar Ladhania had entered into a criminal conspiracy with each other and cheated the P.N.B. Badarama branch to the tune of Rs.2,78,957/- sanctioning one KCC loan of Rs.3 lakhs in the name of Hemanta Chandra Patel having S.F.A/c no.2405 and a sum of Rs.2,28,957/- was transferred from the account of Sri Patel who without depositing any amount applied three drafts in the name of Krishna Sweets and one draft in the name of Bharat Sharma and received the same signed on the reverse of the draft applications?
- (iii) Whether the accused persons cheated the P.N.B. Badarama branch by dishonestly inducing it to deliver him Rs.2,78,957/- by forging the transfer debit and credit vouchers after sanctioning KCC loan in the name of Hemanta Ch.Patel without his knowledge vide S.F.A/c No.2405 by accused Joshi and accused Lodhania received the amount without depositing the same?
- (iv) Whether accused Joshi during the aforesaid period being a public servant working as Branch Manager, P.N.B. Badarama branch dishonestly misappropriated the amount of Rs.2,78,957/- which was entrusted to him as a public servant and converted the same to his own use after sanctioning a KCC Loan of Rs.3 lakhs in the name of Hemanta Ch. Patel without his knowledge and by transferring the said amount to

the account of accused Lodhania who withdrawn the same amount without depositing the same?

- (v) Whether accused Joshi during the aforesaid period being a public servant working as Branch Manager, PNB Badarama branch by corrupt and illegal means or otherwise abusing his position as such public servant obtained for him pecuniary advantage to the tune of Rs. 2,78,957/- by sanctioning a KCC loan of Rs.3 lakhs in favour of Hemanta Ch.Patel without his knowledge and transferred the same amount to the account of accused Lodhania who withdrawn the same amount through four drafts?
5. In order to prove its case, the prosecution has examined as many as 16 witnesses while defence has examined none. 159 documents have been proved by the prosecution. Out of 16 P.Ws, P.Ws.1, 2, 3, 4, 5, 6, 8, 11 and 15 are the employees of the Punjab National Bank. P.W.7 is the Asst. Branch Manager of Vijaya Bank, Bishra Road Branch, Rourkela. P.W.9 Harish Chopra one of the customers of PNB Jharsuguda branch who has paid Rs.50,000/- to Kishore kumar Mohanty. P.W.10 Kishore Kumar Mohanty who had received Rs.50,000/- from Harish Chopra. P.W.12 Amarendra Sahu in whose presence specimen signatures of accused Lodhania were taken. P.W.16 Mahish Sharma is the owner of Srikrishna Sweets. P.W.14 is the Govt. Examiner of Questioned documents, CFSL Kolkata. P.W.13 Saraladas Mishra is the I.O. of this case. Documents vide Ext.1 to Ext.159 have been marked on behalf of the prosecution. No witness has been examined on behalf of the accused persons and no document has been exhibited from the side of the defence.

6. Concomitantly, an important point for determination is whether the accused Joshi was working as Branch Manger in Punjab National Bank, Badarama Branch during the period from 26.4.2004 to 2.5.2005. Undeniably, P.W.1 Ajaya Kumar Rana Branch Manager P.N.B Badarama branch, P.W.3 Subash Chandra Lenka, Manager P.N.B. Badarama branch, P.W.4 Durga Charan Murmu Second officer of P.N.B.Badarama branch, P.W.11 Rajesh Mahanta Officer of P.N.B. Badarama branch and P.W.15 Laxmidhar Mahanta Daftary peon of P.N.B. Badarama branch are the employees of that branch of the Bank . They have stated in their evidence that accused Santosh Kumar Joshi was working as Branch Manager in Punjab National Bank, Badarama branch and as such they are acquainted with the handwritings and signatures of accused Joshi. Similarly, accused Joshi has admitted while answering the question no.1 of his statement u/s.313 Cr.P.C recorded by the court that he was working as Branch Manager in Punjab National Bank, Badarama Branch from 2002 to 2005.
7. P.W.1 has further deposed that signature of the customer is required on the voucher for debit. P.W.1's further evidence is that S.F. a/c No.2405 stands in the name of Hemanta Chandra Patel. He has claimed in his evidence that Ext.1 is the statement of account and Ext.2 is the loan account of Hemanta Ch. Patel. According to him, the correspondent documents of loan account Ext.2 are not available in the Bank. He has also proved that Ext.4 is the debit voucher, Ext.5 is the credit voucher and Ext.6 is the Internal Transfer journal which reveals the debit and credit of the money as per Ext.4 and 5. It is the specific evidence of P.W.1 that on 29.10.2004, Rs.2,28,957/- was debited from the account of Hemanta Ch. Patel for preparing a

demand draft vide Ext.7. He has also proved the demand draft applications which have been marked as Ext.8, Ext.8/1, Ext.8/2 and Ext.8/3. According to P.W.1, Ext.9 is the internal transfer journal which reveals the debit of money and preparation of draft. It is the specific evidence of P.W.1 that the draft for Rs.1,40,000/- which has been marked Ext.11. P.W.1 has also testified that draft issue register Ext.11 shows the issue of four drafts. His categorical evidence is that on 16.5.2005, Rs.40,000/- was debited in the account of the accused Joshi and credited the said amount to the account of Hemanta Patel vide Ext.12 and the said transaction has been made in the transfer register Ext.13. He has further deposed that on 30.10.2004, Rs.50,000/- was debited from the account of Hemanta Patel vide Ext.14 and transferred to Jharsuguda branch in shape of transfer payment order vide Ext.15 in the name of Haris Chopra of Jharsuguda which has been withdrawn under Ext.16. He has proved the register of transfer payment order as Ext.17 in which the above transaction has been reflected. P.W.1 has claimed in his evidence that all these transactions are effected under the signature of accused S.K.Joshi and the customer has not signed in any vouchers showing his consent to the said transactions, for which the transactions are illegal. He has admitted that Hemanta Ch.Patel complained that he has not availed any loan though he has one S.F.Account.

P.W.2 Sunil Kumar Rout the then Manager in Mid-town branch has testified that Ext.18 the statement of account of Srikrishna Sweets whose proprietor Manis Sharma and Ext.19 the deposit slip were seized vide seizure list Ext.21. He has claimed in his evidence that the



amount mentioned in the draft Ext.10 was credited to the account of Srikrishna Sweets. He has admitted in his cross-examination that he has not enquired about any overwriting in Ext.19 nor he has signed in Ext.18 and Ext.19. He has further admitted that he has not verified the Ext.18.

P.W.3 Subash Ch. Lenka who was working as Manager in P.N.B. Badarama branch for the period from 2006 to 2008 has testified that on 15.3.2007 the I.O had seized some documents from the Bank and prepared seizure list vide Ext.22 and Ext.22/1 is his signature.

Durga Charan Murmu, the then Second Officer, P.N.B Badarama Branch from 17.5.2004 to 25.1.005 appearing as P.W.4 has claimed in his evidence that he knows the accused Santosh Kumar Joshi and as such he is acquainted with his handwriting and signature in regular official course of business. He has proved the debit voucher in respect of S.F. a/c no. 405 of Hemanta Kumar Patel for Rs.50,000/- which has been marked as Ext.14 and the contents of Ext.14 are in the handwriting of accused Joshi. P.W.4 has categorically deposed that there is no signature of account holder Hemanta Kumar Patel in the debit voucher Ext.14. According to him, signature of the account holder is necessary on the debit voucher for confirmation. He has proved the credit voucher corresponding to the aforesaid debit voucher Ext.14 which has been marked Ext.14/1 and the contents of the credit voucher are in the handwriting of accused Joshi. It is the specific evidence of P.W.4 that accused Joshi has passed the credit voucher Ext.14/1 for payment. P.W.4's evidence is that he has signed in the credit voucher as second signatory, since accused Joshi

had passed the debit voucher. His signature has been proved as Ext.14/2. He has further testified that accused Joshi has prepared the transfer payment order in his handwriting which has been proved as Ext.15. He has explained in his evidence that he has signed in the Ext.15 as second signatory, as second signatory is necessary in the transfer payment order, if the amount exceeds Rs.10,000/-. He has also deposed that the contents of debit voucher Ext.7 in respect of account no. SF 2405 of Hemanta Kumar Patel are in the handwriting of accused Santosh Kumar Joshi. According to him, signature of Hemanta Kumar Patel in Ext.7 was wanting. He has further stated that four drafts were issued in respect of Rs.2,29,957/- as per debit voucher and he has proved the four draft applications contained in Ext.8 to Ext.8/3. He has claimed in his evidence that one B.Ladhania had filed the above applications for draft and accused Joshi had passed the above applications for issue of the draft in which he has signed as second signatory. He has proved the signature of accused Joshi as Exts.8/4, 8/5, 8/6 and 8/7 while Exts.8/8 to 8/11 are his signatures. He has further identified the draft for Rs.1,43,000/- which has been proved as Ext.10 and Ext.10/1 is the signature of the accused.

P.W.5 Rajkishore Sahu, the then Senior Manager of Punjab National Bank, Jharsuguda has proved the statement of account of Harish Chopra, debit voucher dated 30.10.2004, transfer payment order dated 30.10.2004, attested copy of account opening form of Haris Chopra and withdrawal slip of Harish Chopra for Rs.50,000/- which have been marked as Ext.72, Ext.73,

Ext.74, Ext.75 and Ext.77 respectively. He has explained in his cross-examination that an internal audit of the bank is held once a year and senior officer of the zonal office or Regional office makes inspection on the branch quarterly. He has further explained that Zonal and Regional Senior officers of the bank can verify any document relating to the bank transaction and the officer in-charge can conduct the bank transaction in the absence of Chief Manager or Branch Manager.

P.W.6 Tapan Kumar Nath, the then Branch Manager of PNB Sector-19 branch, Rourkela has deposed that the CBI Inspector had seized some documents from his possession preparing seizure list in his presence. He has identified the Ext.10, bank draft drawn in favour of Srikrishna Sweets for Rs.1,42,000/-.

Sri Debendra Kumar Mishra, Asst. Branch Manager, Vijaya Bank, Bishra Road branch, Rourkela appearing as P.W.7 has deposed that on requisition of the C.B.I, he produced the account opening form of accused Biswambar Ladhania in respect of A/c No. 346 of Vijaya Bank, Rourkela branch vide Ext.80, specimen signature card vide Ext.83 and system generated statements of account for the period from 6.5.2004 to 31.3.2005 which have been marked Ext.84 and 85 through forwarding letter Ext.79 before the C.B.I. Inspector.

As Hemata Chandra Patel during course of trial of this case has expired, his son has been examined as P.W.8 to prove that accused Joshi had sanctioned a K.C.C. loan of Rs.3 lakhs in favour of his father and transferred the loan amount to his father's S.F. Account No.2405 on 28.10.2004 without the knowledge of his father. He has

deposed that he knows the accused as Branch Manager of P.N.B. Badarama branch and his father had applied for loan of Rs.2.5 lakhs from the said bank by mortgaging land for a tractor. He has claimed in his evidence that his father had paid the loan amount and his father had taken no loan other than the above loan. His specific evidence is that he was operating the loan account. He has proved the account opening form contained in Ext.86 and signature of his father contained in Ext.86/1. He has also proved the specimen signature card of his father which has been marked as Ext.87 and signatures of his father appearing in specimen signature card vide Ext.87/1 and 87/2. He has explained in his evidence that the signatures in the account opening form of his father was taken in his presence. He has categorically testified that his father had never applied or had given his consent for transfer of credit voucher, debit voucher and Kisan Credit Card and also his father had no transaction other than the loan amount in the said bank. According to P.W.8, his father had not signed on any credit voucher, debit voucher or transfer voucher and has not opened/ operated any K.C.C. account and Exts.4,5,7,8,8/1 to 8/3 do not bear the signature of his father.

P.W.9 Harish Chopra has testified that he had opened an S.B. account bearing no. 6131 in P.N.B. Jharsuguda on 5.10.1998 and has proved his account opening form vide Ext.75. He has further testified that he knows the accused Joshi when he was working at PNB Jharsuguda branch and was staying in the ground floor of the building where P.W.9 was residing on the first floor of that building. He has categorically deposed that in the

month of October, 2004 accused Joshi contacted him over telephone and told that he would deposit Rs.50,000/- in his (P.W.9) account and also asked him to withdraw that amount and would paid to on Kishore Mohanty who was a private tutor. He has proved the withdrawal slip vide Ext.16 and Ext.16/1 is his signature. According to him, he withdrew the amount of Rs.50,000/- and paid the same to Kishore Mohanty. His specific evidence is that he does not know Hemanta Chandra Patel and also does not know whether the amount has been transferred to his account from the account of Hemanta Chandra Patel. P.W.9's evidence is that he does not know from which source the amount of Rs.50,000/- has been credited to his account.

P.W.10 Kishore Kumar Mohanty has testified that he does not know the accused Joshi but he knows Harish Chopra who paid him Rs.50,000/- in the year 2004 which he had borrowed from him. At this stage he has been declared hostile by the learned Sr.P.P. C.B.I.

P.W.11 Rajesh Mahanta, the then officer of PNB Badarama branch from 31.12.2004 to November, 2006 has deposed that at that time accused Joshi was Branch Manager of that branch. He has explained the procedure in respect of transactions and maintenance of the registers of the bank. He has further deposed that when he was working there, accused Joshi was working as Branch manager of the said bank till 2.6.2005 and thereafter accused Joshi was placed under suspension. He has claimed in his evidence that he is acquainted with the handwriting and signature of the accused Joshi in regular course of official business. He has further testified that the I.O has seized some documents from him preparing

seizure list vide Ext.89. He has proved the account opening form of accused Santosh Kumar Joshi which has been marked as Ext.97, signature of accused Joshi which has been marked as Ext.97/1, specimen signature slip of accused Joshi as Ext.98, specimen signature as Ext.98/1 and statement of account of accused Joshi in respect of S.B. a/c No.2949 as Ext.99. He has identified the original debit voucher dated 28.10.2004 for Rs.7,000/- relating to KCC No.36 of Hemanta Ch. Patel which has been marked as Ext.102 and Ext.102/1 is the signature of Sri Patel. It is the specific evidence of P.W.11 that on 28.10.2004 accused Joshi unauthorisedly transferred Rs.2,93,000/- from K.C.C. A/c No.36 to S.F.A/c no.2405 of Sri Patel. He has categorically deposed that there was no supporting document in respect of sanction of K.C.C loan of Rs.2,93,000/- in favour of Sri Patel. He has proved the debit transfer voucher of K.C.C. A/c No.36 vide Ext.4 which was duly passed by accused Joshi and Ext.4/1 is the signature of the accused Joshi. He has also proved the transfer credit voucher of the aforesaid amount to S.F.A/c No.2405 of Hemanta Ch.Patel vide Ext.5 which was also passed by accused Joshi and Ext.5/1 is the signature of accused Joshi.

It is the specific evidence of P.W.11 that Ext.8 to Ext.8/3 are four draft application forms applied by accused Lodhania for issuance of drafts of Rs.142,000/- Rs.15,000/-, Rs.20,000/- ad Rs.51450/- in favour of SriKrishna Sweets, Prahallad Singh Thakur and Bharat Sharma respectively and those amounts have been fraudulently transferred from S.F.A/C No. 2405 of Hemanta Ch. Patel by accused Joshi as per Ext.7 and also

passed the draft vouchers of the said amount and Exts.7/1 , 8/4, 8/5, 8/6 and 8/7 are the initials of accused Joshi. He has further testified that accused Lodhania received the aforesaid drafts putting his signatures on the reverse side of the draft application forms vide Ext.8, 8/1, 8/2 and 8/3. He has claimed in his evidence that Exts.7, 8, 8/1, 8/2 and 8/3 do not bear signature of account holder Hemanta Ch.Patel. According to him, aforesaid draft amounts have been reflected in transfer journal of the Bank dated 29.20.2004 vide Ext.9.

He has further specifically deposed that Rs.50,000/- from S.F.A/c no.2405 of Sri Patel has been transferred through debit transfer voucher vide Ext.14 to the S.F. account No. 6131 of Haris Chopra at Jharsuguda branch office on 30.10.204 under transfer payment order vide Ext.15. He has further proved that the credit transfer voucher Ext.14/1 for issuing aforesaid T.P.O was passed by accused Joshi and Ext.14/3 , Ext.14/4 and Ext.15/1 are signatures of accused Joshi.

P.W.12 Amrendra Sahu who was working as Inspector of Vigilance in Rourkela Steel Plant has stated that on 13.3.2007 on the direction of the Addl. Chief Vigilance Officer, he attended the CBI Office, Rourkela and met Sri S.D.Mishra, Inspector of CBI who introduced him to one Biswambar Lodhania. He has further stated that Biswambar Ladhania gave his specimen signatures on six sheets of paper in his presence voluntarily which have been marked as Ext.88 to Ext.88/5 while his signatures has been marked as Ext.88/6 to Ext.88/11.

P.W.15 Laxmidhar Mahanta who was working as Daftary in PNB Badarama Branch from 1989 to June, 2012

has deposed that he knows the accused Joshi as Branch Manager of the said branch and he is acquainted with the handwriting and signature of the accused Joshi in regular course of official business. He has identified the signatures of accused Joshi, which have already been proved and exhibited by other witnesses.

P.W.16 Manish Sharma who is the owner of Srikrishna Sweets situated at MainRoad, Daily market, Rourkela has deposed that he came to know the accused Joshi in the year 2004 and he sought for the help of the accused in getting loan from PNB Rourkela Sector-19, since he was need of money for running his business. According to P.W.16, as per the request of accused Joshi, he handed over the ROR in respect of one of his landed properties having building and sweet stall over it. His specific evidence is that as he was busy in his business, he could not go to the bank for which he deputed his brother in-law accused Lodhania. He has categorically identified that Ext.8 is the draft for Rs.1,42,000/- dated 29.10.2004 for crediting to the account of Srikrishna Sweets, Ext.8/1 is another draft for Rs.15,000/- dated 29.10.2004 for crediting to the account of Prahallad Singh Thakur, Ext.8/2 is another draft for Rs.20,000/- dated 29.10.2004 for crediting the said amount to the account of Prahallad Singh Thakur and Ext.8/3 is another draft for Rs.51,450/- dated 29.10.2004 for crediting the amount to the account of Bharat Sharma. He has proved the signatures of accused Lodhania in those four drafts which have been marked as Ext.8/12 to Ext.8/15. He has claimed in his evidence that he has opened one current account bearing No.CF862 in Urban Co-operative Bank, Rourkela on 26.8.2004 which



has been marked Ext.134 and Ext.134/1 is his signature. He has proved his specimen signature card which has been marked as Ext.135 and Ext.19 is the pay-in-slip for cheque dated 30.10.2004 for Rs.1,42,000/- in favour of Srikrishna Sweets issued by him and Ext.19/1 is his signature.

It has been elicited in the cross-examination of P.W.16 that he has repaid the entire loan amount along with the interest to the Bank and he used to repay the loan amount by depositing the bank draft in the month of December, 2005.

P.W.14 Arbinda Kumar Singh, GEQD, CFSL,Kolkata has deposed that the office of the CFSL Kolkata received the documents relating to this case forwarded by the S.P.C.B.I.Bhubaneswar vide letters dated 3.8.2006 and 27.3.2007 for the purpose of examination for which he was allotted those documents for examination. He has further deposed that he has carefully and thoroughly examined the further original documents and compared with the relevant specimen signatures and submitted his supplementary opinion report dated 18.5.2007 to the S.P. C.B.I. Bhubaneswar which has been marked as Ext.133.  
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P.W.13 Saraladas Mishra being the I.O of this case has deposed that on 6.1.2006 the then S.P. C.B.I.Bhubaneswar Sri Pranab Mohanty registering this case entrusted him for investigation. He has further deposed that during course of his investigation, he collected documents relating to the case and seized two documents on 17.11.2006 from the Branch Manager, Urban Co-operative Bank, Mid Town Branch, Rourkela, 29 documents on 15.3.2007 from the Branch Manager, PNB

Badarama branch, four documents on 9.5.2007 from S. C. Lenka Branch Manager P.N.B. Badarama branch, ten documents on 8.9.2006 from Rajesh Mahanta, officer PNB Badarama Branch and 91 documents on 23.2.2006 from A.K.Rana Branch Manager, PNB Badarama branch and prepared respective seizure lists which have been proved as Ext.21, 22, 69, and 89 respectively. He has claimed in his evidence that on 13.3.2007 he collected specimen signatures of accused Lodhania in six sheets vide Ext.88. He has further testified that he sent the specimen signatures of accused Lodhania to the GEQD, CFSL, Kolkata for examination and opinion. His specific evidence is that he received the GEQD opinion report, examined the witnesses and recorded their statement u/s.161 Cr.P.C and on completion of investigation submitted charge sheet against the accused persons.

8. So far as the offence under Section 409 IPC is concerned it must be proved that a person entrusted with property or with any dominion over property, in his capacity as public servant commits criminal breach of trust in respect of such property, as defined in Section 405 IPC, meaning thereby that he dishonestly misappropriates or converts to his own use that property.

In this connection reliance can be placed on a decision reported in **AIR 2006 SC 2211 ,State Of Himachal Pradesh vs Karanvir (dated 12 May, 2006)**, wherein it was found that

“The respondent was a Post Master. He was holding an office of public trust. The complainant who was a teacher entrusted the amount to the respondent for the purpose of purchasing National Savings Certificates. As soon as the amount was received by the respondent on

behalf of the entrusted the amount to the respondent for the purpose of purchasing National Savings Certificates. As soon as the amount was received by the respondent on behalf of the postal authorities, it became public money. It was required to be utilized for the purpose for which the same was handed over to the respondent”.

And it is held:-

“The actual manner of misappropriation, it is well settled, is not required to be proved by the prosecution. Once entrustment is proved, it was for the accused to prove as to how the property entrusted to him was dealt with in view of Section 405 of the IPC. If the respondent had failed to produce any material for this purpose, the prosecution should not suffer therefor”.

Evidence adduced proves in absence of any explanation and that accused Joshi has misappropriated an amount of Rs.65,000/- and offence u/s. 409 IPC is proved against him beyond reasonable doubt.

Accusation of falsification of accounts is sought to be repelled advancing the plea that the endorsements made in the debit vouchers Ext.9 and 10 and pay-in-slip exhibited do not belong to accused Joshi and the same is not proved by any handwriting expert. Learned P.P submitted that expert opinion is not a must to prove handwriting. According to him, when the account holder P.W.7 has stated to have seen the entry by accused Joshi in his pay-in-slip Ext.15 as well as P.W.5, 8 and 10 co-employees of the accused have categorically stated in their evidence that they are acquainted with the signature and handwriting of the accused Joshi, there is no need to seek handwriting expert opinion. Much has been sought to be made of the admissions of P.W.3, P.W.4, P.W.5, P.W.6, P.W.7, P.W.8 and P.W.10, but these admissions are too trivial in nature to affect the essential credibility of the prosecution case.

9. Already it is established that accused Joshi as Branch Manager had received Rs.15,000/- from the account holder in absence of cashier but the said amount was not deposited in his account and had fraudulently transferred Rs.50,000/- each from the account of P.W.4 and p.W.7 to the account of P.W.5. P.Ws.5, 8 and 10 have stated categorically that they had acquaintancy with the handwriting of the accused Joshi for having worked as branch manager in that branch of the P.N.B. and they proved entries made in the Ext.9, 10 and 15 of the accused.

Those positive and direct evidence of account holders that accused Joshi had made entry and signature in their respective passbook and debit vouchers are admissible u/s. 47 of the Evidence Act. The rule **Ex-Visu Scriptionis** that a person who has ever seen the supposed writer of a document write, so as to have thereby acquired a standard in his own mind of the generated character for the handwriting of that party is a competent witness. The evidence of P.W.5, 8 and 10 who have acquaintancy with the handwriting of the accused Joshi is also admissible under said section because they were familiar with the handwriting, signature and endorsement of accused Joshi in course of their official transaction. In ordinary course of business habitual submission of documents purporting to be written by the accused as the sole authority of the said branch has occasioned to develop familiarity and that satisfies the explanation given u/s. 47 of the Evidence Act. Nothing material is elicited in cross- examination to discredit the testimony of the accused is concerned. Their official status makes them competent and confirms their

credibility. The faith account holders had reposed was not fake.

Support of law on this point, can be derived from the following decisions.

**In Murari Lal -v- State of Madhya Pradesh, (1980) 1 SCC 704 it is held that**

"12....There may be cases where both sides call experts and two voices of science are heard. There may be cases where neither side calls an expert, being ill able to afford him. In all such cases, it becomes the plain duty of the court to compare the writings and come to its own conclusion. The duty cannot be avoided by recourse to the statement that the court is no expert. Where there are expert opinions, they will aid the court. Where there is none, the court will have to seek guidance from some authoritative textbook and the court's own experience and knowledge. But discharge it must, its plain duty, with or without expert, with or without other evidence. We may mention that Shashi Kumar v. Subodh Kumar and Fakhruddin v. State of M.P. were cases where the Court itself compared the writings."

**In Fakhruddin v. State of M.P., AIR 1967 SC 1326 it is held that**

"11. Both under s.45 and s.47 the evidence is an opinion, in the former by a scientific comparison and in the latter on the basis of familiarity resulting from frequent observations and experience. In either case the Court must satisfy itself by such means as are open that the opinion may be acted upon. One such means open to the Court is to apply its own observation to the admitted or proved writings and to compare them with the disputed one, not to become an handwriting expert but to verify the premise of the expert in the one case and to appraise the value of opinion in the other case."

**In Mobarik Ali Ahmed v. State of Bombay., (1958) SCR 328 at page 342 Hon'ble Apex Court held as follows:**

"....It may be proof of the handwriting of the contents, or of the signature, by one of the modes provided in ss.45 and 47 of the Indian Evidence Act. It may also be proved by internal evidence afforded by the contents of the document. This last mode of proof by the contents may be

of considerable value where the disputed document purports to be a link in a chain of correspondence, some links in which are proved to the satisfaction of the Court. In such a situation the person who is the recipient of the document, be it either a letter or a telegram, would be in a reasonably good position both with reference to his prior knowledge of the writing or the signature of the alleged sender, limited though it may be, as also his knowledge of the subject, matter of the chain of correspondence, to speak to its authorship. In an appropriate case the court may also be in a position to judge whether the document constitutes a genuine link in the chain of correspondence and thus to determine its authorship."

Hon'ble Apex Court has reiterated the law on the mode of proving handwriting in the case of **Gulzar Atishri Raj Mohammad And ... -vs- State Of Himachal Pradesh decided on 21 October, 1997** in the following words:-

"It must be remembered that expert evidence regarding hand-writing is not the only mode by which genuineness of a document can be established. The requirement in Section 67 of the Evidence Act is only that the handwriting must be proved to be that of the person concerned. In order to prove the identity of the hand-writing any mode not forbidden by law can be resorted to. Of course, two modes are indicated by law in Sections 45 and 47 of the Evidence Act. The former permits expert opinion to be regarded as relevant evidence and the latter permits opinion to be regarded as relevant evidence and the latter permits opinion to be regarded as relevant evidence".

The above decision Gulzar Aatishri case is followed by Hon'ble Apex court in the case of **State Through Inspector of ... -vs- K. Narasimhachary on 7 October, 2005 reported in 2006 Cri.L.J 518 SC.**

10. Accused Joshi is found to have misappropriated a sum of Rs.2,78,957/- as a public servant in the capacity of Branch Manager of P.N.B. Badarama branch. It was an act of fraud to deceive the account holders. The means was not in accordance with the rule prescribed and practiced in the P.N.B.Bank. The misappropriated amount

was a pecuniary advantage, the accused had obtained. The offence of criminal misconduct u/s. 13(1) (c) and 13(1) (d) are proved which is punishable u/s. 13(2) of the Prevention of Corruption Act, 1988.

11. To constitute offence of cheating u/s. 420 IPC it must be shown that the person must "dishonestly" or "fraudulently" induce the complainant to deliver any property. In the second part, the person should intentionally induce the complainant to do or omit to do a thing. Thus, inducement must be dishonest or fraudulent. Further, inducement should be intentional. Thus, a guilty intention is an essential ingredient of the offence of cheating. It is, therefore, necessary that there must be mens rea for the offence of cheating. Thus, to constitute the offence of cheating, the intention to deceive should be in existence at the time when inducement was offered. Reliance can be placed on the decision reported in **AIR 2001 SC 2960 in the case of S.N.Palanitkar and others Vrs. State of Bihar and another**. In the present case, accused Joshi had sanctioned a K.C.C loan of Rs.3 lakhs in favour of Hemanta Chandra Patel and transferred the said amount to his S.F. Account No.2405 without his knowledge. P.W.8 the son of Hemanta Ch. Patel has stated in his evidence that his father had not taken K.C.C loan from the P.N.B. Badarama branch. He, therefore, had the dishonest intention of cheating the bank in respect of the above amount. As a matter of fact accused Joshi had succeeded in withdrawing money without any motive of refund. The accused Joshi, therefore, had the guilty intention of cheating the Bank. Ingredients of section 420 IPC have been established only against accused Joshi.

12. With regard to offence U/S 120-B IPC it may be stated that this section requires that-
- i. both the accused persons conspired with one or more persons;
  - ii. the conspiracy agreed was to do an illegal or a legal act by illegal means;
  - iii. in case the agreement was to do an illegal or a legal by illegal means;
  - iv. in case the agreement was to commit an offence, it is not necessary to establish doing an overt act in pursuance of the conspiracy.

In the present case, it is seen from the evidence of P.W.16 who is none other than the brother-in-law of accused Ladhania that accused Joshi, the then branch manager P.N.B. Badarama branch had told him that loan amount of Rs.2,28,957/- has been sanctioned in his favour. The prosecution has not opted to ask leading questions to P.W.16 in order to challenge any part of his deposition given in the court. Thus, after carefully going through the evidence on record and the specifically the evidence of P.W.16, it is seen that P.W.16 and accused Biswambar Ladhania were under the bona fide impression that the loan amount of Rs.2,28,957/- has been sanctioned in favour of P.W.16 and in that connection accused B.Ladhania was sent by P.W.16 to collect the cheques on his behalf.

13. Learned defence counsel has relied on the decision reported in **2015 (1) Acquittal 397 (SC) Subhash @ Dhillu -vrs- State of Haryana where it has been held that**



“To make out the offence under section 120(B) IPC, the prosecution must lead evidence to prove the existence of some agreement between the accused persons. There is no specific evidence as to where and when the conspiracy was hatched and what was the specific purpose of such conspiracy.”

The prosecution on the other hand has failed to prove beyond reasonable doubt by adducing cogent and reliable evidence that there was criminal conspiracy between accused Ladhania and Joshi. There is nothing in the evidence to show that both of them were hand in glove for the purpose of cheating any particular customer, the ingredient of the offence u/s. 120(B) of the IPC is not at all proved against both the accused Biswamar Ladhania and Santosh Kumar Joshi.

14. The purpose of lodging of the F.I.R is to enable the prosecuting agency to start investigation in respect of commission of any cognizable offence. In the circumstances of this case registered u/s. 120(B)/ 409/ 420/ 468/ 471 IPC and Section 13(2) read with section 13(1)(d) of the Act, 1988, it was expected in a natural course that the specific instance of cheating and the manner of committing the offence can only be detected during investigation and details of those things could not have been mentioned in the FIR since those aspects were not known to the complainant at that time of lodging of the F.I.R.
15. Encompassing entire facts gathered from above scrutiny of evidence on record the probability of the plea of the accused is found to have not surfaced. Prosecution has successfully proved that accused Joshi has dishonestly misappropriated a sum of Rs.2,78,957/- by falsifying the

accounts and as a public servant committed misconduct. The proof is established beyond reasonable doubt. But the prosecution has not proved the charges leveled against the accused Biswambar Ladhania.

16. In ultimate appraisal of the totality of the evidence on record I am driven to hold that prosecution has proved its case against the accused beyond all reasonable doubt. I, therefore, find the accused Biswambar Ladhania is not found guilty for the offences u/s. 120(B) and 420 of the IPC and he is acquitted therefrom u/s. 248(1) Cr.P.C. But I found the accused Santosh Kumar Joshi is found guilty of the offences under section 420, 409 IPC and section 13(1)(c) and 13(1)(d) read with section 13(2) of the P.C.Act, 1988 and convict him thereunder.

The privilege of Probation of offenders Act is not extendable u/s.18 of the Prevention of offenders Act, 1958. Having regards to the uncanny means by which the trust of depositors is demolished and nature of punishment, the benefit of Probation of offenders Act is denied to the accused.

Special Judge, C.B.I-II, Bhubaneswar.

Dictated and corrected by me. The Judgment is pronounced in the open court today this the 24<sup>th</sup> September, 2016.

Special Judge, C.B.I.-II, Bhubaneswar.

**HEARING ON POINT OF SENTENCE.**

Heard the convict and the learned counsels for both parties. Leniency is prayed. Having regards to the misappropriation of amount and nature of criminal misconduct established, the doctrine of proportionality in awarding sentence would be adhered to. The minimum sentence would serve the ends of justice. The convict is sentenced to undergo rigorous imprisonment for two years and to pay fine of Rs.50,000/- in default to undergo rigorous imprisonment for six months for the offence u/s. 409 IPC, to undergo rigorous imprisonment for one year and to pay a fine of Rs.50,000/- in default to undergo rigorous imprisonment for three months for the offence u/s. 420 IPC and sentenced to undergo rigorous imprisonment for one year and to pay fine of Rs. 10,000/- in default to undergo rigorous imprisonment for two months for the offence under Section 13(1) (c) punishable u/s. 13(2) of the Prevention of Corruption Act, 1988. No separate sentence is awarded for offence u/s. 13(1)(d) P.C.Act in view of sentence to other offences. The substantive sentences awarded are to run concurrently.

The period undergone as UTP be set off u/s. 428 Cr.P.C.

The seized documents be returned from whom seized and zimnama, if any, be cancelled four months after the appeal period is over, if no appeal is preferred and in the event of an appeal subject to the order of the Hon'ble Appellate court.

Special Judge, C.B.I.-II, Bhubaneswar.

Dictated and corrected by me. Sentence is pronounced in the open court today this the 24<sup>th</sup> September, 2016.

Special Judge, C.B.I.-II, Bhubaneswar.

LIST OF THE WITNESSES EXAMINED FOR THE PROSECUTION

P.W.1.	Ajaya Kumar Rana.
P.W.2.	Sunil Kumar Rout.
P.W.3.	Subash Chandra Lekna.
P.W.4.	Durga Charan Murmu.
P.W.5.	Rajkishore Sahu.
P.W.6.	Tapan Kumar Nath.
P.W.7.	Debendra Kumar Mishra.
P.W.8.	Tejram Patel.
P.W.9.	Harish Chopra.
P.W.10.	Kishore Kumar Mohanty.
P.W.11.	Rajesh Mahanta.
P.W.12.	Amarendra Sahu.
P.W.13.	Saraladas Mishra.
P.W.14.	Arbinda Kumar Singh.

LIST OF THE WITNESSES EXAMINED FOR THE DEFENCE.

NONE.

LIST OF THE DOCUMENTS MARKED FOR THE PROSECUTION.

Ext.1.	Statement of account.
Ext.2.	Loan account.
Ext.3.	Letter
Ext.4.	Debit voucher.
Ext.5.	Credit voucher.
Ext.6.	Internal Transfer journal.
Ext.7	Demand draft.
Ext.8 to 8/3.	Applications.
Ext.9.	Internal transfer journal
Ext.10.	Draft
Ext.11	Register.
Ext.12	Debit voucher

Ext.13	Transfer Register.
Ext.14	Debit voucher.
Ext.15	TPO
Ext.16	Withdrawal form.
Ext.17	Register.
Ext.18	Account statement.
Ext.19	Deposit slip
Ext.20	Letter
Ext.21	Seizure list.
Ext.22	Seizure list
Ext.22/1	Signature of P.W.3
Ext.23	Certified copy of transfer journal
Ext.23/1	Certificate by P.W.3.
Ext.24	Certified copy of transfer journal.
Ext.24/1.	Certificate by P.W.3.
Ext.25	Certified copy of transfer journal
Ext.26	Cheque deposit slip
Ext.26/1and 26/2	Deposit slips
Ext.27 to 27/6	Account opening form.
Ext.28 to 28/4.	Demand drafts
Ext.29	Ledger copy of statements.
Ext.30 to 33	Statement of account.
Ext.34 to 40	Cheque deposit slips.
Ext.41	Draft application form.
Ext.42	Transfer voucher
Ext.43	Cheque
Ext.44	Transfer voucher
Ext.45	Transfer voucher
Ext.46	Transfer of debit voucher
Ext.47	Transfer of debit voucher.

Ext.48	Transfer debit form
Ext.49 and 50	Collection schedule.
Ext.51 and 52	Debit vouchers.
Ext.53	Cheque.
Ext.54	Draft application
Ext.55 to 57	Copy of log book
Ext.58	Copy of transfer journal
Ext.59	Debit voucher
Ext.60	Credit voucher.
Ext.61 to 64	Cheques
Ext.65 to 48	Draft applications.
Ext.69	Seizure list
Ext.69/1	Signature of P.W.3
Ext.70	ODD vouchers.
Ext.71	Credit voucher.
Ext.14/1	Debit voucher
Ext.14/2	Signature of P.W.4.
Ext.8/4 to 8/7	Signature of accused S.K.Joshi.
Ext.8/8 to 8/11	Signature of P.W.4.
Ext.10/1	Signature of S.K.Joshi.
Ext.10/2	Signature of P.W.4.
Ext.72	Statement of acco0unt of Harish Chopra
Ext.73	Attested copy of debit voucher dt.30.10.04
Ext.74	Attested copy of transfer payment order dt.30.10.10.
Ext.75	Attested copy of account opening form of Harish Chopra
Ext.76	Forwarding letter.
Ext.77	Xerox copy of withdrawal slip.

Ext.78	Forwarding letter.
Ext.79	Forwarding letter of documents.
Ext.79/1 to 85/1	Signatures of P.W.7.
Ext.80	Account opening form.
Ext.81	Attested copy of driving licence
Ext.82	Attested copy of form no.60
Ext.83	Attested copy of specimen signature card of accused.
Ext.84	System generated statement of account of accused B.Lodhania.
Ext.85	System generated statement of account of accused. B.Lodhania.
Ext.86	Account opening form.
Ext.86/1	Signature of the father of P.W.8.
Ext.87	Specimen signature card
Ext.87/1	Specimen signature of the father of accused.
Ext.88	Specimen signature of B.Lodhania.
Ext.88/1 to 88/5	D.O.
Ext.88/1 to 88/11	Signatures of P.W.12
Ext.89	Seizure list.
Ext.89/1	Signature of P.W.11
Ext.90	Undertaking of B.B.Sharma.
Ext.90/1	Signature of B.B.Sharma.
Ext.91	Pay particular certificate of B.B.Sharma.
Ext.92	Undertaking of Kushodhwaja Pradhan.
Ext.92/1	Signature of Kushodhwaja Pradhan.
Ext.93	Pay particular certificate of K.Pradhan.
Ext.94	Undertaking of Laxmidhar Swain.

Ext.94/1	Signature of Laxmidhar Swain.
Ext.95	Pay particular certificate of Laxmidhar Swain.
Ext.96	Term loan agreement.
Ext.96/1	Signature of L.swain.
Ext.96/2	Signature of accused S.K.Joshi.
Ext.97	Account opening application of accused S.K.Joshi.
Ext.97/1	Signature of S.K.Joshi.
Ext.98	Speciman signature slip of accused S.K.Joshi.
Ext.98/1	Specimen signature of accused Sri Joshi.
Ext.99	Statement of account of S.K.Joshi.
Ext.100	Certified copy of ODD register.
Ext.100/1	Signature of P.W.11
Ext.101	Certified copy of statement of account of M/S. Sagar Fuels.
Ext.101/1	Signature of P.W.11.
Ext.3/1	Signature of Subash Ch.Lenka.
Ext.102	Provisional debit voucher dt.28.10.2004
Ext.102/1	Signature of Hemanta Ch.Patel.
Ext.17/1	Certificate with seal and signature.
Ext.103	Promissory note
Ext.103/1	Signature of Debananda Bhusagar.
Ext.103/2	Signature of Debananda Bhusagar.
Ext.104	Loan application of B.B.Sharma
Ext.104/1	Signature of B.B.Sharma.
Ext.105	Debit transfer voucher.
Ext.105/1	Signature of B.B.Sharma.
Ext.106	Credit transfer voucher.



Ext.106/1	Signature of B.B.Sharma.
Ext.106/2	Signature of S.K.Joshi.
Ext.107	Account opening form of B.B.Sharma
Ext.107/1	Signature of B.B.Sharma
Ext.108	Specimen signature slip.
Ext.108/1	Specimen signature of B.B.Sharma.
Ext.109	Certified copy of statement of account of B.B.Sharma
Ext.109/1	Signature of B.B.Sharma.
Ext.110	Loan application form of Kushodhwaja Pradhan.
Ext.110/1	Signature of K.prahdan.
Ext.110/2	Signature of S.K.Joshi.
Ext.111	Transfer debit voucher.
Ext.111/1	Signature of K.Pradhan.
Ext.112	Transfer credit voucher.
Ext.112/1	Signature of K.Pradhan.
Ext.112/2	Signature of S.K.Joshi.
Ext.113	Account opening form of K.Pradhan.
Ext.114.	Specimen signature slip of K.prahdan.
Ext.114/1	Specimen signature of K.Pradhan.
Ext.114/2	Signature of Santosh KumarJoshi.
Ext.115	Statement of account of K.Pradhan.
Ext.115/1.	Certificate by K.Rana.
Ext.116	Statement of Account of K.Pradhan.
Ext.116/1.	Certificate by A.K.Rana.
Ext.117	Loan application form of L.Swain.
Ext.117/1.	Signature of I.Swain.
Ext.117/2.	Signature of Accd.S.K.Joshi.

Ext.118	Debit transfer voucher.
Ext.118/1	Signature of L.Swain.
Ext.118/2.	Signature of accused S.K.Joshi.
Ext.119	Transfer credit voucher.
Ext.119/1.	Signature of L.Swain.
Ext.119/2.	Signature of S.K.Joshi.
Ext.120	Certificate of loan ledger.
Ext.120/1	Certificate by A.K.Rana.
Ext.121	S.B. a/c opening form.
Ext.121/1	Signature of L.Swain.
Ext.122	Specimen signature slip.
Ext.122/1.	Specimen signature of L.Swain.
Ext.122/2	Signature of S.K.Joshi.
Ext.123	Certified copy of statement of account of L.Swain.
Ext.124 to 126	Debit vouchers.
Ext.127 to 129	Credit vouchers.
Ext.130	Statement of account of M/s. Sagar Fuel.
Ext.131	Certified copy of ODD Register.
Ext.131/1	Signature of P.W.11.
Ext.132	Formal FIR
Ext.132/1	Signature of P.Mohanty, the then SP CBI.
Ext.121/1	Signature of P.W.13 S.D.Mishra.
Ext.122/2, 69/2, 89/2.	Signature of P.W.13
Ext.88/2 to88/17	Specimen signature of SD Mishra
Ext.134	Applicationform of M.Sharma dt.26.8.2004
Ext.135	Specimen signature card
Ext.133/1	Signature of P.W.14

Ext.133/2	Signature of BSG Bhatnagar.
Ext.136	Forwarding letter dt.18.5.2007
Ext.136/1.	Signature of BGS Bhatnagar.
Ext.88/18 to 88/23	Seal impression of GEQD Kolkata
Ext.137 to 150	Specimen signatures of accused D.Bhusagar
Ext.137/1 to 150/1	Seal impression affixed on all sheets.
Ext.151	Reasoning in support of opinion vide DXC 310/06 dt.18.5.2007
Ext.151/1	Signature of P.W.14.

LIST OF DOCUMENTS EXHIBITED FOR THE DEFENCE.

NIL.

Special Judge, C.B.I.-II, Bhubaneswar