

IN THE COURT OF THE SPECIAL JUDGE, C.B.I.-II, BHUBANESWAR.

PRESENT:

**Dr. A.K.Mishra,  
Special Judge, C.B.I.-II, Bhubaneswar.**

**T.R.No. 16 OF 2009.**  
R.C. No. 24(A) of 2009.

Date of argument : 12.4.2016.

Date of Judgment : 20.4.2016.

Republic of India.

**Versus.**

Patitapaban Dash, aged about 59 years,  
s/o. late Brajabandhu Dash, Vill. Rudrapur,  
P.O. Tangi, Dist. Cuttack.  
At/P. Bidanasi, P.S. Bidanasi, Dist. Cuttack.

... Accused.

For the prosecution : Sri Sri K.C.Mishra, Sr.P.P.C.B.I.  
Sri A. Jaiswal, P.P. C.B.I.

For the Defence : Sri A.K.Jena & Associates, Advs.

Offences u/s. 409, 420, 467, 471, 477-A IPC and u/s. 13(2)  
read with Section 13(1)(c) and 13(1)(d) of the Prevention of  
Corruption Act, 1988.

### **JUDGMENT**

Indictment charged accused of offences u/s. 409, 420, 467,  
471, 477-A Indian Penal Code and section 13(2) read with Section  
13(1)(c) and 13(1)(d) of the Prevention of Corruption Act, 1988 for  
having committed misappropriation of Rs.3500/- by cheating and  
falsification of forged valuable security as a branch postmaster  
during the period from 16.4.2005 to 3.9.2005.

2. The gamut of prosecution case would unravel the  
gravamen of the indictment in specifics. On 24.9.2008  
Superintendent of Post office, South Division, Cuttack lodged

information, Ext.70 before Supdt. Of C.B.I. Bhubaneswar alleging that accused Patitapaban Das while working as branch post master of Rudrapur branch post office in -account with Chhatia Post office under Athagarh Head office during the period from 2000 to 2007 had misappropriated an amount of Rs.3,02,293/- from the 12 savings accounts and 04 recurring deposit accounts by not accounting for the same into government account though he had received money from different account holders. The number of accounts, the name of account holders and the period of fraud as well as amount were mentioned therein which include the R.D. Accounts no. 2031834 and 2031899 in the name of Ranjan Kumar Bai and Artatrana Brahma respectively covering act of misappropriation of Rs.3500/-in the year 2005 , involved in the present trial.

(2-A) The Supdt. of Police, C.B.I, Bhubaneswar on 30.9.2008 registered FIR (Ext.85) on his own report in written vide R.C. Case No.24 (A) of 2008 u/s. 409, 420, 467, 471 of IPC and section 13(2) read with Section 13(1)(c) and 13(1)(d) of P.C.Act, 1988 and directed Sri K.P.Tripathy, Inspector C.B.I for investigation. Later Sri G.K.Pradhan, the then S.I. Of Police, CBI took up investigation taking permission from the court vide order dated 5.11.2008. He examined witnesses and seized documents. It is interalia found that during the period from 16.4.2005 to 3.9.2005 accused had allowed fraudulent withdrawal Rs.2000/- from R.D account No.2031834 on 16.4.2005 and Rs.1500/- from R.D account No.2031899 on 3.9.2005 on the basis of forged withdrawal slips without the knowledge of the account holders. The Investigating Officer then obtained sanction order Ext.3 as required u/s. 19 of the P.C.Act which appears to have been

given by Supdt. Of Post office Cuttack South Division for the total period from 2000 to 2007 and submitted ten police reports u/s. 173 (2) Cr.P.C in the form of charge sheets. The present trial is ensued out of police report u/s. 173(2) Cr.P.C covering the period from 16.4.2005 to 3.9.2005. The court took cognizance on 9.7.2009. Hence, the trial.

3. The plea of defence is denial simpliciter. To substantiate, accused has asserted u/s. 313 Cr.P.C in specifics that he was working as delivery agent at Rudrapur Branch Post office and no specimen signature of him was taken for any comparison to the questioned entries.
4. In order to bring home charge. the prosecution has examined eight witnesses. Defence examined none. Eighty eight documents are exhibited on behalf of the prosecution as against only one document Ext.A i.e. the copy of suspension order of accused as a G.D.S.M.D dated 6.11.2007 from the side of the defence.
5. The points for determination are :
  - (i) Whether accused was a public servant during the period from 16.4.2005 to 3.9.2005 in the capacity of Branch Postmaster of Rurdrapur branch post office?
  - (ii) Whether accused by that time and place was entrusted with Rs.3, 500/-?
  - (iii) Whether accused during that period fraudulently or dishonestly used the withdrawal slips knowing or having reason to believe to be forged?
  - (iv) Whether accused by that time and place fraudulently misappropriated Rs.3500/- entrusted to him as a public servant?

- (v) Whether accused by that time and place committed forgery of two withdrawal slips for the purpose of cheating?
- (vi) Whether accused by that time and place fraudulently falsified the records and ledgers of Rudrapur branch post office with intent to defraud?
- (vii) Whether accused on 16.4.2005 and 3.9.2005 as a public servant committed misconduct by obtaining pecuniary advantage of Rs.3500/- by corrupt and illegal means?

6. From the perspective of prosecution, launched and investigated that culminated more than one trials, the nature of evidence needs to be addressed with greater circumspection. Out of eight P.Ws examined, P.W.2 is the sanctioning authority while P.W.3, P.W.4 and P.W.6 are the postal officials who proved the postal documents seized and inquiry reports conducted by them. Specifically P.W.6 is the complainant. P.W.7 is the Scientific Officer who proved the report of Govt. Examiner of Questioned Documents. P.W.8 is the Investigating Officer. P.W.5 is the account holder in respect of R.D. A/c No.2031834 Ext.17. P.W.1 is the father of account holder of R.D. A/c No.2031899 Ext.1.

7. The crux of accusation is withdrawal of Rs.2000/- on 16.4.2005 from R.D account Ext.17 and Rs.1500/- on 3.9.2005 from R.D. Account Ext.1. The account holder of Ext.1 is not examined. His father P.W.1 has stated that he had opened one account in the name of his son on payment of Rs.100/- per month on 27.3.2003 and he was handing over the passbook and cash to the postmaster who used to make entry in the passbook and by 30.6.2007 he had deposited Rs.5200/-. He further stated that he had not withdrawn any amount from the passbook and he had not signed in withdrawal slip Ext.2. In cross-examination he has

admitted that he heard about misappropriation from people and had not made any written complaint against the accused. On verification of passbook Ext.1, it is found that there is no entry of withdrawal on 3.9.2005 rather on 2.9.2005 one deposit of Rs.102/- is made and the total has been forwarded to Rs.3,000/-. The transaction continued till 30.6.2007 on which date seven deposits were made to carry forward the total from Rs.4500/- to Rs.5200/-. The handwriting expert P.W.7 has proved his report dated 16.6.2008 Ext.69. It appears that Supdt. of Post office, Cuttack had submitted sample and the documents for examination. In his report it is only stated that the person who wrote the blue enclosed signature marked S-1 to S-6 did not write the red enclosed signature similarly stamped and marked Q-1. What it discloses that P.W.1 Artatrana Brahma has not signed in the withdrawal slip, but there is no positive evidence as to who has made signature therein or the handwriting in the withdrawal slip Ext.2 belongs to accused. There is a long gap between the lip and cup of tea. The distance is not covered by clear and cogent evidence to implicate accused. If the authorship of the handwriting available in Ext.2 withdrawal slip cannot be attributed to accused, the implication of accused to the act of forgery would be a surmise. Such doubtful exposition is contrary to the concept of beyond reasonable doubt.

(7-A) The suspicion writes large in the evidence of another account holder P.W.5 Ranjan Kumar Bai. While proving his R.D passbook Ext.17, he has stated that accused Patitapaban Das was returning his passbook with necessary entries after one and half months and from postal staff he came to know that there was a shortage of Rs.2000/- from his account. This witness in his cross-examination has admitted that he got back his entire deposited money from

postal department. If account holder has received back his total deposited amount and has not whispered that accused has withdrawn money from his account forging his signature, it cannot be said that accused has committed any misappropriation by cheating or forgery.

(7-B) The anatomical survey of the testimony of account holders P.W.1 and P.W.5 does not implicate the accused as author of any forged document . While the matter stood thus, the evidence of postal authorities including sanctioning authority P.W.2, P.W.3, P.W.4 and P.W.6 does not add any culpability further because they have no direct knowledge about the factum of forgery and falsification. The complainant P.W.6 proved complaint Ext.70 which he lodged on 24.9.2008. He further proved the service bio-data of accused as well as the inquiry reports submitted by the Inspector. But in cross-examination he has admitted that he had no personal knowledge about the documents seized . He also admitted that he was not the custodian of those documents. P.W.4 had conducted an inquiry of Rudrapur branch post office and he has stated that he collected the specimen signatures of depositors and forwarded the same to the Divisional Office for verification by Govt. Examiner of Questioned documents. In cross-examination he has admitted that during his inspection in the year 2005, 2006 and 2007 he did not find any misappropriation by accused and none of the account holders of Rudrapur branch post office had made any complaint before him. He has admitted and proved his order dated 6.11.2007 placing accused on put off duty describing his designation as Gramin Dak Sevak Mail Deliveran. He has stated that in case of withdrawal of Rs.2000/- by branch post office, the proposal is required to be submitted to the sub

post office with original slip and passbook and after permission is accorded the same would be given effect. Otherwise in case of discrepancy, an inquiry would be ordered. The same procedure is stated by P.W.3 who was the sub-postmaster of Chhatia during the relevant period and had control over Rudrapur branch post office. Though P.W-3 admits that accused had never worked with him, he has categorically stated that one Asutosh Brahma was the postmaster while accused was working as Extra Departmental Postal Agent. He has further stated in his cross-examination that he had never come across any discrepancy between the passbook of account holders and ledgers maintained in the post office. P.W.2 sanctioning authority has stated that he had not visited Rudrapur branch post office and he could not say who had prepared the sanction order. The totality of evidence of postal staffs who conducted inquiry and accorded sanction reveal that for the withdrawal of Rs.2000/- dated 16.4.2005 from the account of P.W.5, the procedure for taking permission from sub-post office was required. If that is so, as no inquiry was ordered, it can be said that no discrepancy was detected in the sub-post office for according permission for withdrawal. There is no iota of evidence to explain it. Because of this it can not be said that prosecution has unfolded the cogent evidence to connect accused with the withdrawal Rs.2000/- on 16.4.2005.

(7-C) The evidence of account holders falls short to implicate accused with any misappropriation . The evidence of postal authorities, who conducted inquiry including comparison of handwriting from expert, does not prove that the handwritings in withdrawal slip belong to the accused. Only because the accused was working in Rudrapur branch post

office during the relevant period, they seem to have attributed the authorship of such handwriting to the accused. It is already stated by Sub-postmaster P.W.3 that one Ashutosh Brahma was the postmaster while accused was Extra Department Postal Agent. After conducting inquiry all such verification, the complaint Ext.70 was lodged by P.W.6 on 24.9.2008. P.W.6, the Asst. Supdt. of post office who had conducted an inquiry has admitted to have placed accused under suspension on 6.11.2007 vide Ext.A mentioning his designation as Gramin Dak Sevak Mail Deliveran, Rudrapur branch post office. In view of this, the prosecution cannot be said to have proved that accused had worked during relevant period as branch post master of Rudrapur branch post office.

8. The evidence proves that accused was working in Rudrapur branch post-office as a Gramin Dak Sevak Mail Deliveran and thereby he was a public servant. The documents placed are not proved to be the handwriting of accused. What prosecution tried is to connect the accused by referring to the whole gamut of documents irrelevant to this trial, which need the proof in exactitude. In a criminal trial proof beyond reasonable doubt means the proof of accusation in precision that is what lacking here. On anatomical survey of the oral and documentary evidence, it transpires that prosecution has failed to prove the charge by clear, cogent and unimpeachable evidence.
9. The peculiarities of the prosecution are ingrained in the following infirmities potential to jeopardize the fair trial. These are sufficient to corrode the substratum of prosecution case. On 24.9.2008 Asst. Supdt. of post lodged a written complaint before S.P.C.B.I. Ext.70. The same was not registered as an F.I.R. On 30.9.2008 the S.P. C.B.I. lodged F.I.R on his own report marked

Ext.85. The evidence of Investigating officer discloses that Station Diary entry was made after registration of case by S.P. C.B.I. It is on record that I.O has submitted ten charge sheets basing upon one F.I.R, one sanction order and same evidence. The I.O has admitted that he has deposed in T.R. 18/09, T.R. 20/09, T.R.22/09 against the accused. There is no dispute that on submission of charge sheet for the allegation running for seven years , the accused faced trial in ten cases and till date he has been acquitted in all the four trials bearing No. T.R. 17/09, T.R.18/2009, T.R. 20/2009 and T.R. 22/09. The earliest report disclosing cognizable offence has to be registered as an FIR u/s.154 Cr.P.C. Law does not admit any exception. Decisions of the Hon'ble Apex court uniformly posit and reiterate the ratio as follows:-

**1. In the decision reported in 2001 (1) S.C.C. T.T.Antony -vs- State of Kerala and others (judgment dated 12.7.2001) it is said that:-**

*“An information given under sub-section (1) of [Section 154](#) of Cr.P.C. is commonly known as First Information Report (F.I.R.) though this term is not used in [the Code](#). It is a very important document. And as its nick name suggests it is the earliest and the first information of a cognizable offence recorded by an officer in charge of a police station. It sets the criminal law into motion and marks the commencement of the investigation which ends up with the formation of opinion under [Section 169](#) or 170 of [Cr.P.C.](#), as the case may be, and forwarding of a police report under [Section 173](#) of Cr.P.C. It is quite possible and it happens not infrequently that more information than one are given to a police officer in charge of a police station in respect of the same incident involving one or more than one cognizable offences. In such a case he need not enter every one of them in the station*

*house diary and this is implied in [Section 154](#) of Cr.P.C. Apart from a vague information by a phone call or a cryptic telegram, the information first entered in the station house diary, kept for this purpose, by a police officer in charge of a police station is the First Information Report - F.I.R. postulated by [Section 154](#) of Cr.P.C. All other informations made orally or in writing after the commencement of the investigation into the cognizable offence disclosed from the facts mentioned in the First Information Report and entered in the station house diary by the police officer or such other cognizable offences as may come to his notice during the investigation, will be statements falling under [Section 162](#) of Cr.P.C. No such information/statement can properly be treated as an F.I.R. and entered in the station house diary again, as it would in effect be a second FIR and the same cannot be in conformity with the scheme of the [Cr.P.C.](#) "*

**2. In the decision reported in (2013) 8 S.C.C. 384 Anju Choudhury -vs- State of U.P and another (date of judgment dated 13.12.2012) it is said-:**

*"On examination, the scheme [of the Criminal Procedure Code](#) does not provide for any right of hearing at the time of registration of the First Information Report. As already noticed, the registration forthwith of a cognizable offence is the statutory duty of a police officer in charge of the police station. The very purpose of fair and just investigation shall stand frustrated if pre- registration hearing is required to be granted to a suspect."*

**3. In the decision reported in (2011) II SCR Page-281 State of Punjab -v- C.B.I & others (date of Judgment 2.9.2011) ,it is reiterated -:**

"Sub-section (1) of [Section 173](#) of the Cr.P.C. provides that every investigation by the police shall be completed without unnecessary delay and sub-section (2) of [Section 173](#) provides that as soon as such investigation is completed, the officer in charge of the police station shall forward to a Magistrate empowered to take cognizance of the offence on a police report, a report in the form prescribed by the State Government. Under sub-section (2) of [Section 173](#), a police report (charge sheet or challan) is filed by the police after investigation is complete."

10. Accused for the facts alleged in the present case faced trial and vide judgment dated 28.1.2013 in T.R. No.18 of 2009 for the period from 29.8.2002 to 28.6.2003 he was acquitted of the charge of offences u/s. 409 IPC and Section 13(1)(c) & 13(1)(d) of the P.C.Act. Similarly vide judgment dated 30.1.2013 in T.R.22/09, the accused was acquitted for the self same offences but for the period from 18.4.2002 to 3.4.2003. In the judgment dated 29.1.2013 in T.R.20 of 2009 accused was acquitted for the self same offences but for the period from 30.4.2003 to 21.2.2004. In para-11 of the judgment dated 30.1.2013, it was found that accused was prosecuted twice for the same offences. Vide Judgment dated 19.3.2016 in T.R.No.17 of 2009, the accused was acquitted for offence u/s. 409, 420, 477-A IPC and u/s. 13(1)(c) and 13(1)(d) of the P.C.Act for the accusation covering period from 23.12.2006 to 30.3.2007. The said acquittals are in force.
11. In respect of some of the offences having no time stipulation, charge could have framed u/s. 221(1) Cr.P.C, that is what illustration-a of Section 221 and 300 Cr.P.C pre-supposes. Subsequent prosecution on the same facts for any other offence can be had only if the offence sought to be tried subsequently is

one for which charge would not have made in the previous prosecution.

(11-A) In the decision reported in **(2011)2 S.C.C. Page-703 Kolla Veera Raghav Rao -vrs- Gorantala Venkatshwar and others (decided on 1.2.2011)**, their Lordships have stated that:-

*"Thus, it can be seen that [Section 300\(1\)](#) of Cr.P.C. is wider than [Article 20\(2\)](#) of the Constitution. While, [Article 20\(2\)](#) of the Constitution only states that 'no one can be prosecuted and punished for the same offence more than once', [Section 300\(1\)](#) of Cr.P.C. states that no one can be tried and convicted for the same offence or even for a different offence but on the same facts. "*

(11-B) The Hon'ble Apex Court vide judgment dated 5.4.57 in the case of **State of M.P. -vrs- Veerashwar Rao Agnihotry** have also reiterated that :

*"In view of the above pronouncement, the view taken by the learned Judge of the High Court that the two offences are one and the same, is wrong, and if that is so, there can be no objection to a trial and conviction under a. 409 [of the Indian Penal Code](#), even if the respondent has been acquitted of an offence under s. 5(2) of the Prevention of Corruption Act II of 1947. [Section 403\(1\)](#) of the Criminal Procedure Code only prohibits a subsequent trial for the same offence, or on the same facts for any other offence for which a different charge from the one made against an accused person might have been made under [s. 236](#) of the Criminal Procedure Code, or for which he might have been convicted under [s. 237](#) when the earlier conviction or acquittal for such an offence remains in force. "*

(11-C) Our Hon'ble High Court has considered the plea of double jeopardy in the back drop of harassment observing in a decision reported in **AIR 1958 Orissa 141 Narasingh Rout -vr- Rameswar Rout (judgement dated 10.3.1958 )** in the following words:-

*"There may be occasions when it would not be appropriate to order a second trial even though the second trial may not be barred by the letter of [Section 403](#), Criminal P. C. To quote an extreme instance, supposing in a petition of complaint, two or three distinct offences are alleged and the trying. Court frames a charge only in respect of one of the offences though he might have validly framed separate charges under Sub-section (1) of [Section 235](#), Criminal P. C., for all the offences. When that trial ends in acquittal, the Magistrate may legally start a fresh trial in respect of the second offence and when that trial also ends in acquittal he may start a third trial in respect of the third offence, even though all the offences took place in the course of one transaction. Such successive trials will be extremely harassing and highly prejudicial to the accused and should not be permitted. "*

(11-D) The same view was also reiterated by our Hon'ble High Court in the subsequent decision dated 23.1.1978 in the case of **Gangadhar Panda -vrs- the State reported in 1978 Cri.L.J 863** wherein it is stated that:-

*"But if there is nothing on record to show that the items of defalcation for which the accused had been subsequently charged were not within the knowledge of the prosecution and why these items were not included in the previous trial, and in the absence of any adequate explanation for their non-inclusion in the previous trial in*

*spite of resort to [Section 222\(2\)](#) it will not be conducive to justice; rather it will be vexatious, to have a piecemeal trial”.*

12. In fact, this court dealt with the principle of double jeopardy and recorded acquittal of accused in T.R. 17 of 2009. the same is hold good with all potent to the present trial. The trial against accused is barred u/s. 300 Cr.P.C for the acquittal in T.R. No.18/09, T.R. 20/2009, T.R.22/2009 and T.R. 17 of 2009 in force.
13. Sequel to the reasoning supra, the prosecution is found to have failed to prove its case beyond reasonable doubt.
13. In the result, accused is held not guilty of the offences u/s. 409, 420, 468, 471,477-A IPC and u/s. 13(2) read with Section 13(1)(c) & 13(1)(d) of the P.C.Act,1988 and is acquitted therefrom u/s. 248 (1) Cr.P.C. He be set at liberty forthwith.

The seized documents, if any, be returned from whom seized. Zimanamas be cancelled after two months of the appeal period, if no appeal is preferred against this judgment and in case of appeal, the same shall be subjected to appeal.

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

Typed to my dictation and corrected by me. The Judgment is pronounced in the open court today this the 20<sup>th</sup> April,2016.

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

**LIST OF WITNESSES EXAMINED FOR THE PROSECUTION.**

P.W.1	Artatrana Brahma.
P.W.2.	LokanathSahani.
P.W.3.	Mahendranath Sahu
P.W.4.	Balakrushna Kara
P.W.5	Ranjan Kumar Bai.
P.W.6	Maheswar Sethi.
P.W.7	S.Loganathan
P.W.8	Girish Kumar Pradhan.

**LIST OF WITNESSES EXAMINED FOR THE DEFENCE.**

None.

**LIST OF EXHIBITS MARKED FOR THE PROSECUTION.**

Ext.1	Passbook No.651255
Ext.2	Pay inslip
Ext.3	Sanction order
Ext.3/1 to 3 /4	Signature of P.W.2
Ext.4 to 11	Postal passbooks
Ext.4/1 to 11/1	Initials of the accused
Ext.12 to 18	Postal passbooks.
Ext.12/1 to 18/1	Initials of the accused.
Ext.19 and 20.	R.D journals of Rudrapur branch post office.
Ext.21 to 35.	Branch office journals.
Ext.36 to 43	Account book of Rudrapur branch post office
Ext.44	Postal passbook
Ext.45	Postal passbook.
Ext.46 to 51	Withdrawal forms.

Ext.46/1 to51/1, 46/2 and 51/2	Signature of P.W.5
Ext.52	Seizure list.
Ext.52/1	Signature of M.Sethi.
Ext.53	Letter dt.24.12.08 to the GEQD
Ext.53/1	Signature of L.N.Sahani.
Ext.54	Report of forensic letter dated 7.1.09
Ext.55	Opinion report of GEQD
Ext.56	Letter addressed to GEQD by L.N.Sahani.
Ext.56/1	Signature of L.N.Sahani.
Ext.57	Opinion report of GEQD dt.7.1.09
Ext.58	Letterdt.24.12.08 addressed to GEQD
Ext.58/1	Signature of L.N.Sahani.
Ext.59.	Report of GEQD dt.7.1.09.
Ext.60.	Letter dt.7.5.08 addressed to GEQD by Sri P.Swain.
Ext.61	Report of GEQD dt. 16.6.15.
Ext.62	Seizure list.
Ext.62/1	Signature of M.Sethi.
Ext.63	Copy of Rule-31.
Ext.63/1	Signature of P.W.6
Ext.64	Proforma form of receipt No.SB-26.
Ext.65.	Seizure list dt.21.11.08
Ext.65/1	Signature of P.W.6.
Ext.66	Seizure list dated 15.1.09

Ext.66/1	Signature of P.W.6
Ext.67	Seizure list dt.12.2.09
Ext.67/1	Signature of P.W.6
Ext.68	Original letter dated 7.5.08.
Ext.69	Report dt.16.6.08
Ext.69/1	Signature of P.W.7
Ext.69/2	Signature of B.P.Mishra.
Ext.69/3.	Forwarding letter dt.16.6.08
Ext.69/4	Signature of I.K.Arora.
Ext.70	Written complaint submitted on 24.9.08
Ext.71	C.C of charge -cum- joining report.
Ext.72	C.C of charge -joining report of P.Das dt.1.6.2000
Ext.73	C.C of charge -cum- joining report of P.Das dt.18.1.2000.
Ext.74	Copy of letter no.A-240 /P.F dt.30.5.2000.
Ext.75	Copy of service particulars of accused dt.26.5.2001.
Ext.76	Copy of memo A-240/PF dt. 18.4.2000.
Ext.77	Copy of application of accused dt.12.4.08.
Ext.78	C.C of fraud report dt.21.5.08
Ext.79	C.C of fraud report dt.22.1.08/5.2.08
Ext.80	C.C of fraud report dt.28.9.07.
Ext.81	C.C of fraud report dt.26.11.07.

Ext.82	C.C of fraud report dtd. 26.11.07.
Ext.83	C.C of fraud report dt.14.11.07.
Ext.84	C.C of fraud report dt.14.1.08.
Ext.85	Formal FIR
Ext.86	C.C of letter dt.12.5.09.
Ext.52/2, 62/2, 65/2	Signature of P.W.8.
Ext.87	Original ledger card of R.D. Account No.2031899
Ext.88	Original ledger card of R.D. account No.2031834
Ext.66/2	Signature of P.W.8
Ext.67/2	Signature of P.W.8.

**LIST OF EXHIBITS MARKED FOR THE DEFENCE**

Ext.A.	Relevant put off duty order.
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Special Judge, C.B.I.-II, Bhubaneswar.