

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. 24 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**

Accused stands indicted 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.36,950/- by cheating, forgery and falsification of the postal documents as a branch postmaster during the period from 25.1.2006 to 26.10.2006.

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.44 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 Post 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/for 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 four S.B. Accounts bearing A/c No. 651060, 651125, 651255 and 650856 for not reflecting the deposited amount in the ledgers and two S.B. A/c No. 648564 and 650590 for withdrawal by forgery to the tune of misappropriated amount of Rs.36,950/-, involved in the present trial.
- (2-A) The Supdt. of Police, C.B.I, Bhubaneswar on 30.9.2008 registered FIR Ext. 67 on his own report vide R.C. Case No.24 (A) of 2008 u/s. 409, 468, 477-A of IPC and section 13(2) read with Section 13(1)(c) 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 specifically alleged that during period from 25.1.2006 to 1.8.2006 deposited amount Rs.1500/- was not taken into account in the S.B. A/c No.651060 in the name

of Bansidhar Sahu. Similarly Rs.7000/- was not entered in the postal records deposited on 11.3.2006, 9.6.2006 and 4.8.2006 in the S.B. A/cNo.651125 in the name of Nabin Kumar Bal. Further, Rs.4450/- in the S.B. A/cNo.651255 in the name of Gouranga Sahu deposited from 29.4.2006 to 21.9.2006 was not accounted for in the postal registers. Accused is found further to have not accounted for Rs.12,000/- deposited in the S.B.A/c No.650856 of account holder Udayanath Sahu on 24.2.2006, 3.4.2006 and 26.6.2006. It is also found that accused had withdrawn Rs.10,000/- on 10.6.2006 from the S.B. A/cNo.648564 standing in the name of Purpalata Sahu and Rs.2000/- on 13.7.2006 in the S.B A/c No.650590 of Malati Sahu on the basis of forged withdrawal slips without the knowledge of the account holders. The Investigating Officer then obtained sanction order Ext.42 as required u/s. 19 of the P.C.Act from Supdt. Of Post office Cuttack South Division, P.W.3, 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 court took cognizance on 9.7.2009. The present trial is ensued out of police report u/s. 173(2) Cr.P.C covering the period from 25.1.2006 to 26.10.2006.

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 ,not as branch postmaster of 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 nine witnesses. Defence has examined none. Sixty seven 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 25.1.2006 to 26.10.2006. in the capacity of Branch Postmaster of Rurdrapur branch post office?
  - (ii) Whether accused by that time and place was entrusted with Rs.36950/-?
  - (iii) Whether accused during that period fraudulently and 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.36950/- entrusted to him as a public servant?
  - (v) Whether accused by that time and place committed forgery of eight withdrawal slips for the purpose of cheating?
  - (vi) Whether accused by that time and place in the capacity of a public servant as Branch Post master of Rudrapur branch post office fraudulently falsified the records and ledgers of Rudrapur branch post office with intent to defraud?
  - (vii) Whether accused on 25.1.2006 to 26.10.2006.as a public servant committed misconduct by obtaining pecuniary advantage of Rs.36950/- 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 nine P.Ws examined, P.W.3 is the sanctioning authority while P.W.2, P.W.7 and P.W.9 are the postal officials who proved the postal documents seized and inquiry report conducted by them. Specifically P.W.7 is the complainant. P.W.8 is the Investigating Officer. P.W.1 is the father and husband of account holders

Puspalata Sahu and Malati Sahu vide Ext.4 and Ext.6 respectively. P.W.4 is the brother of account holder Gouranga Sahu Ext.15. P.W.5 is the account holder of S.B. A/c No.651060 Ext.12. P.W.6 is the account holder of S.B. A/c No. 651125 Ext.7.

7. The striking fact is the misappropriation of Rs.36950/- from six savings bank accounts Ext.2, Ext.4, Ext.6, Ext.7, Ext.12 and Ext.15 during the period from 25.1.2006 to 26.10.2006. Account holders namely Udayanath Sahu vide Ext.2, Puspalata Sahu Ext.4, Malati Sahu Ext.6 and Gouranga Sahu Ext.15 are not examined. Two account holders are examined as P.W.5 and P.W.6 vide Ext.12 and Ext.7.

(7-A) P.W.5 while proving his passbook Ext.12 has stated that he had deposited Rs.2500/- on 8.9.2005 and withdrew Rs.1000/- on 20.9.2005 and when he applied to withdraw Rs.1500/-, it was not allowed. In cross-examination he admits that at the time of withdrawal, he did not submit any withdrawal slip and by the time he opened the passbook one Harihar Brahma was the branch postmaster and accused was distributing the daks. This witness has not implicated directly that accused had forged any document to withdraw amount from his passbook. His passbook Ext.12 reveals that on 8.9.2005 Rs.2500/- was deposited while on 20.9.2005 Rs.1000/- was withdrawn and thereafter on subsequent four dates Rs.2000/- was deposited making balance Rs.4000/-. So there is nothing in the passbook to show that an amount of Rs.1500/- was withdrawn .

(7-B) P.W.6 while proving his passbook Ext.7 has stated that in 2006 he had deposited Rs.12861/- and he was handing over money and passbook to accused who was returning the passbook after putting seal and signature and he has not got refund of Rs.9500/-. In cross-examination he has

admitted that he was keeping acknowledgement receipts of deposit and withdrawal and after getting passbook he compared the receipts and found the entries in the passbook to be correct. He has stated that accused Patitapaban was a peon who distributes daks and whenever he had applied withdrawal of money from his passbook, he had received the same as per his deposit. This witness has not implicated the accused in any manner. The inside worth of these testimonies of account holders P.W.5 and P.W.6 does not incriminate the accused at all.

(7-C) P.W.4 who is examined on behalf of his brother account holder has stated that for deposit of money he was handing over money and passbook to accused Patitapaban Das in morning hour and getting it collected at evening hour and when he wanted to withdraw Rs.2000/-, accused told him that there was no money with him and would pay after selling the tree. He has admitted that his younger brother withdrew money after attaining majority. In cross-examination he could not say the dates and amounts of deposits. The evidence of P.W.4 who is not an account holder is not clear to implicate the accused obviously because his brother was making transactions .

(7-D) The next witness is P.W.1 whose son, daughter and wife are the account holders. He has proved the passbooks Ext.1 to Ext.6 but more particularly the passbook of his son Udayanath Ext.2, his daughter Puspalata Ext.4 and his wife Malati Ext.6. This witness is not cross-examined. He has specifically stated in his examination in-chief that the withdrawals made by his wife and by his minor children have been correctly reflected in their passbooks. It may be seen that for the withdrawal of Rs.10,000/- dated 10.6.2006

in the passbook of Puspalata Sahu , the accused faced a trial in T.R.23 of 2009 and secured acquittal. Similarly, for passbook S.B.A/c No.650856 Udayanath Sahu, the accused faced trial in T.R. 19 of 2009 and secured acquittal. In both the cases their father P.W.1 was examined. On careful reading of testimony of P.W.1, no incriminating is also found against accused for the deposit and withdrawal made in the accounts of his son, daughter and wife Ext.2, Ext.4 and Ext.6 respectively.

(7-E) Resultant upon the scrutiny of the testimonies of accounts holders P.W.5, P.W.6 and the relations of the account holders P.W.1 and P.W.4, no clear , cogent and incriminating evidence against accused is found. 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 withdrawal slips 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-F) While the matter stood thus, the evidence of postal authorities including sanctioning authority P.W.3, P.W.2, P.W.7 and P.W.9 does not add any culpability further. The complainant P.W.7 proved complaint Ext.44 which he lodged on 24.9.2008, . But in cross-examination he has admitted that he has no personal knowledge about the documents seized . In para-22 he could not say as to why more fraud reports Ext.63 and Ext.64 by same authority with same letter number were submitted to the same authority. Submission of multiple reports separately

containing one letter number is ununderstandable. He also admitted that he was not the custodian of those documents. P.W.9 has 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 of Govt. Examiner of Questioned documents. In cross-examination he has admitted that during his inspection 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 is given effect, otherwise in case of discrepancy, an inquiry is ordered. The same procedure is stated by P.W.2 who was the sub-postmaster of Chhatia during the relevant period and had control over Rudrapur branch post office. Though he admits that accused has never worked with him, he has categorically stated that one Ashutosh Brahma was the postmaster while accused was Extra Departmental postal agent. P.W.9 has admitted in cross-examination para-12 that his inquiry did not reveal that accused was serving as Branch Postmaster as well as Gramin Dak Sevak Mail Deliveran at Rudrapur Branch Post Office. P.W.3 sanctioning authority has stated that he had not visited Rudrapur branch post office and could not say as to who prepared the sanction order. The totality of evidence of postal staffs

who conducted inquiry and accorded sanction does not reveal that for the misappropriation of Rs.36,950/- during the period from 25.1.2006 to 26.10.2006 from the six S.B accounts any entrustment to accused was made.

(7-G) Only because the accused was working in Rudrapur branch post office as Gramin Dak Sevak Mail Deliveran during the relevant period, authorship of withdrawal slips to the accused can not be attributed.. It is already stated by Sub-postmaster P.W.2 that one Ashutosh Brahma was the postmaster while accused was Extra Department Postal Agency. Further P.W.5 account holder has stated that one Harihar Brahma was the postmaster while accused was a peon. The complaint Ext.44 was lodged by P.W.7 on 24.9.2008. P.W.9 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. If that is so, the prosecution cannot be said to have proved that accused had worked during relevant period as branch post master of Rudrapur branch post office. So fact remains proved that accused serving in Rudrapur branch post office but that he was the branch postmaster of said branch post office during relevant period is not established.

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 needs 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 beyond reasonable doubt.

9. The peculiarities of the prosecution are ingrained with infirmities potential to jeopardize the fair trial. These are sufficient to corrode the substratum of prosecution case.

Following facts would unfold the same.

On 24.9.2008 Asst. Supdt. of post lodged a written complaint before S.P.C.B.I. Ext.43. 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 and i.e. marked Ext.67. The evidence of investigating officer discloses that Station Diary Entry was made after registration of the case by S.P. C.B.I. The Investigating Officer P.W.8 is found to have doubtful disposition with regard to registration of F.I.R u/s.154 Cr.P.C and submission of a Police report u/s. 173(2) Cr.P.C. He has stated that basing on same F.I.R and same evidence he prepared ten different charge sheets and submitted u/s. 212 (2) Cr.P.C and it was done as per practice. He has also stated categorically that more than one information received on different dates can be treated as one FIR u/s. 154 Cr.P.C. 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 should

have been registered as an FIR u/s.154 Cr.P.C. Law does not admit any practice contrary to the provisions of criminal procedure code in the matter of investigation and trial. For the clarity of the Investigating officer P.W.8, I am reminded of the law reiterated by the Hon'ble Supreme Court in the following manner .

**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) the Hon'ble ApexCourt has stated 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 informations 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. "

**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 held that-:**

"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. The 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. . 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. 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.

(10-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. "*

(10-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 [s. 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. "*

(10-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. "*

(10-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. "*

11. 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. Sequel to the above analysis, this 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.

12. In the end what resulted is that accused is not guilty of the offences u/s. 409, 420, 467, 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  | Khirod Kumar Sahu.      |
| P.W.2. | Mahendranath Sahu       |
| P.W.3. | Lokanath Sahani.        |
| P.W.4. | Laxmidhar Sahu.         |
| P.W.5  | Bansidhar Sahu          |
| P.W.6  | Nabin Kumar Bhol.       |
| P.W.7  | Maheswar Sethi.         |
| P.W.8  | Girish Chandra Pradhan. |

P.W.9 Balakrushna Kar.

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

None.

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

|                 |  |
|-----------------|--|
| Ext.1 to 16     | Passbooks.   |
| Ext.7/1 to 16/1 | Initials of accused.   |
| Ext.17 and 18   | R.D. journals of Rudrapur B.P.O.                                 |
| Ext.19 to 33    | Branch office journals of Rudrapur BPO                           |
| Ext.34 to 41    | Account book of Rudrapur B.P.O                                   |
| Ext.42          | Sanction order.  |
| Ext.42/1        | Signature of P.W.3.  |
| Ext.43          | C.C of letter dt.24.9.08   |
| Ext.44          | C.C of fraud report dt.29.4.09                                   |
| Ext.45          | C.C of fraud report dt.23.5.08                                   |
| Ext.46          | C.C of rule 31,38 and 67 of post office saving manual Vol.I.     |
| Ext.47          | C.C of seizure list dt.21.11.08                                  |
| Ext.48          | C.C of seizure list dt.15.1.09                                   |
| Ext.49          | C.C of joining -cum- charge report of P.Das dt.26.5.1981         |
| Ext.50          | C.C of another joining -cum- charge report of P.Das dt.1.6.2000. |
| Ext.51          | C.C of charge report dt.18.1.2000.                               |
| Ext.52          | C.C of letter No.A-240/PF dt.30.5.2000.                          |
| Ext.53          | C.C of service particulars dt.27.5.1981                          |
| Ext.54          | C.C of memo No.A-240/PF dt.18.4.2000.                            |
| Ext.55          | C.C of forwarding letter enclosing examiner report of GEQD       |

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| Ext.56 | Opinion of GEQD                                |
| Ext.57 | C.C of forwarding letter No. 487 dt.7.1.2009   |
| Ext.58 | C.C. of opinion ofGEQD report dt.7.1.09        |
| Ext.59 | C.C of fraud report dt.21.5.08 of Rudrapur BPO |
| Ext.60 | C.C of another fraud report dt.5.2.08          |
| Ext.61 | C.C of fraud report dt.28.9.07.                |
| Ext.62 | C.C of fraud report dt.14.11.07.               |
| Ext.63 | C.C of fraud report dt.26.11.07                |
| Ext.64 | C.C of fraud report dt.26.11.07.               |
| Ext.65 | C.C of fraud report dt.14.1.08                 |
| Ext.66 | C.C of application of P.Das dt.12.4.08         |
| Ext.67 | Formal FIR                                     |

**LIST OF EXHIBITS MARKED FOR THE DEFENCE**

|        |                              |
|--------|------------------------------|
| Ext.A. | Relevant put off duty order. |
|--------|------------------------------|

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