

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

PRESENT:

**Sri M.K.Panda,
Special Judge, C.B.I.,
Court No.I, Bhubaneswar.**

**T.R. Case No. 11 of 2005.
Arising out of R.C.No.3(A)/2004.**

Date of argument : 25.9.2014.
Date of Judgment : 29.9.2014.

REPUBLIC OF INDIA.

Versus.

1. Naba Kishore Nayak, aged about 53 years,
s/o. Kasinath Nayak,
Of vill. Chasakhandi, P.S. Chandabali, Dist. Bhadrak,
At/P. NALCO Nagar, P.S. Anugul, Dist. Anugul.
2. Ranjan Kumar Ray, aged about 45 years,
s/o. Basanta Kumar Ray,
Vill. Bhatakateni, P.S. Dhenkanal Sadar, Dist.
Dhenkanal,
At/P. NALCO Nagar, P.S. NALCO Nagar, Dist. Anugul.

... Accused.

For the Prosecution : Sri K.C.Mishra, Sr.P.P. C.B.I.

For the Accused No.1: Sri P.R.Pattanaik & Associates, Advs.
For the Accused No.2.: Sri P.K.Sahoo & Associates, Advs.

J U D G M E N T

Both the accused stand charged U/Ss. 120(B) IPC, 420 IPC, 467 IPC, 468 IPC, 471 IPC and U/S. 13(2) read with Sec. 13(1) (d) of the Prevention of Corruption Act, 1988. They pleaded not guilty to the charges and claimed to be tried.

2. Facts material for the prosecution hold as follows: The accused Niranjan Parida was working as Senior Foreman (Mechanical) NALCO, Anugul whereas the accused Sri Ranjan Kumar Ray was working as Sr. Technician and Sri Naba Kishore Nayak was working as Chargeman of Smeltor Plant in NALCO, Anugul. It is the case of the prosecution that as per the laid down procedure in NALCO, the employee/official of NALCO who is required to be sent for treatment outside of NALCO facilities, is given an outstation referral form signed by the DGM (Medical Services), NALCO. After treatment, such outstation medical bills along with the Medical Reimbursement Claim Forms and outstation referral forms are to be signed by the concerned Head of the Department and they are subsequently forwarded to the D.G.M. (M.S.) who scrutinised the bills submitted to him and the bills are approved by the said DGM (M.S.) who puts his signature and seal on the bills in token of his approval. The usual practice is that the verified and approved bills are then sent to the Finance Department after recording the despatch details in the NALCO hospital Dak Despatch Book or in case of emergency, by hand of the concerned employees personally on request to D.G.M. (M.S.) to get immediate medical reimbursement and after receipt of the bills, the Finance Department processes the bills and releases of the payment. It is the specific case of the prosecution that the accused Niranjan Parida, Senior Foreman (Mechanical) (since dead) submitted 22 nos. of fake medical reimbursement forms and outstation referral forms amounting to Rs.1,30,993/- by forging the signatures of Dr.S.Soren, Deputy General Manager (Medical Services),NALCO, Anugul and obtained payment to the tune of Rs.1.48 lakhs

approximately for which he was not otherwise entitled. Similarly, the accused Ranjan Kumar Ray, Senior Technical submitted four fake medical reimbursement forms and outstation referral forms amounting to Rs.17,072/- which are as follows :

Sl.No.	Medical Bill No. and date.	Prescription No., date and issued by whom.	Amount of bill.
1	347 dt.8.2.99.	12248 dt.16.9.98 SCB Medical College, Cuttack.	Rs.1,608.00
2	10298 dt.12.10.99.	9381 dt.16.4.99 and 11517 dt.20.9.99 SCB Medical College, Cuttack.	Rs.5,193.00
3	16808 dt.3.1.2000	6842 dt.14.12.99 SCB Medical College, Cuttack.	Rs.3,900.00
4.	4156 dt.2.7.01	1632 dt.28.4.01 and 3512 dated 30.6.01 SCB Medical College, Cuttack.	Rs.6,371.00

So also the accused Naba Kishore Nayak, Chargeman Smelter Plant submitted a fake medical reimbursement form with outstation referral form i.e. Bill No.7346 dated 15.8.2001 and prescription nos. 3315 dated 25.7.2001 and No.3488 dt.10.8.01 of SCB Medical Cuttack an amount of Rs.6271/-. It is the further case of the prosecution that in all the above medical reimbursement forms, the signatures of Dr. S.Soren, D.G.M. (M.S.) have been forged and the prescriptions attached to all the aforementioned medical bills were found not to have been issued by the respective hospitals. The bills were not submitted to NALCO Hospital for check up and directly submitted to Finance Department for payment after forging signatures of Dr. S.Soren and the accused persons have received the payments of the bills amount. Thus, the accused persons by entering

into criminal conspiracy cheated the NALCO by using the fake and forged medical reimbursement bills as genuine and by abusing their official position as public servants caused wrongful loss to the NALCO and wrongful gain to them. In course of investigation sanction orders for prosecution against the accused were obtained from the General Manager, (Smelter) NALCO, Smelter Plant, Anugul and on completion of usual investigation, the Investigating Officer of C.B.I submitted charge sheet against both the accused resulting in the present case.

3. Defence plea is one of complete denial of complicity of the accused in the alleged crimes.

4. Points for determination are:

- i. Whether the accused during the period from 1999 to 2001 while working in NALCO, Anugul entered into criminal conspiracy and cheated the NALCO and caused wrongful loss to it to the tune of Rs.1,54,336/- by way of fake medical bills.
- ii. Whether the accused during the aforesaid period being the employees of NALCO Anugul cheated the NALCO by dishonestly inducing to deliver the accused a sum of Rs.1,54,336/- by way of submitting fake medical bills.
- iii. Whether the accused during the aforesaid period being the employees of NALCO, Anugul forged medical reimbursement claim forms and outstation referral forms which are purported to be the valuable security of the NALCO.
- iv. Whether the accused during the aforesaid period forged the medical reimbursement claim forms and outstation referral forms intending to be used for the purpose of cheating the NALCO.

- v. Whether the accused during the aforesaid period fraudulently used as genuine the medical reimbursement claim forms and outstation referral forms which the accused knew or had reason to believe at the time they submitted forged documents.
- vi. Whether the accused during the aforesaid period being a public servants working as Senior Technician and Chargeman in NALCO by corrupt and illegal means or otherwise abusing their position as such public servants obtained for them pecuniary advantage to the tune of Rs.1,54,336/- by submitting fake medical reimbursement forms and outstation referral forms and forged the signature of Dr. S.Soren, DGM (M.S.) NALCO.

5. Prosecution in support of its charges against the accused has examined as many as 14 (fourteen) witnesses whereas the defence has adduced no evidence in substantiation of its plea and case.

6. Admittedly the accused persons are the employees of NALCO, Anugul. P.W.1 Niranjana Nanda, the then Establishment Officer in the Finance Department of Nalco, Anugul has deposed that the Establishment Section deals with the salary, medical bills, L.T.C, T.A, miscellaneous payments of the employees of the NALCO. According to P.W.1, there was a Junior Manager, Mr. K.C.Panda who was handling T.A., L.T.C., Medical Bills and miscellaneous matters and in his absence he also passes his files. P.W.1 has testified that if an employee wants medical advance, the employee has to fill up a form for such application and if his application for medical advance in the form is approved by the competent authority i.e. the General Manager, they used to prepare a voucher and then make the payment. He has also testified that the

accountant or the dealing assistant whosoever is available prepares the voucher. His evidence further reveals that the establishment officer then approves the voucher and the approved voucher is sent to the cash section for payment and the cashier makes the payment. It is the specific evidence of P.W.1 that if the voucher is for cash payment, the concerned employee has to sign on the voucher and so also the cashier for payment. He has further testified that if the voucher is for payment through Bank, then the voucher remains with the cash section and a cheque for the value is prepared and sent to the Bank for deposit against the salary account of the employee maintained in the Bank and in this case the employee did not sign on the voucher but on the other hand, the cashier signs on it. No less specific is the evidence of P.W.1 that advance is also paid against medical bills and if an employee submits a medical bill for advance, a voucher is prepared and the section control number which starts with the Alphabet-E is then noted on the medical advance bill and also a seal is put indicating that the advance is paid. He has stated in his evidence that the advance bill is retained in the office for adjustment in future and the medical claims/bills are submitted at the end of the month for adjustment at the time of payment of salary and in case of an advance on the basis of an application, the adjustment is made when the treatment is over and the employee submits his claims and the mode of payment of the advance amount in both the cases is the same. He has further stated in his evidence that without there being any advance amount paid when an employee submits straight claims, a bill control number is noted on the claims/bills and a cheque list is prepared and the amount is paid to

the salary of the employee. It is the specific evidence of P.W.1 that the accountant Sahadeb Lakra has assigned the number on the right side top of the medical reimbursement claim form of Naba Kishore Naik having personal No.13147 contained in Ext.57. He has asserted in his evidence that the accused Naba Kishore Naik has claimed medical reimbursement of Rs.6271/- which has been passed and Dr. S.Soren, D.G.M. (Medical Services) has approved the medical reimbursement with whose signature and handwriting he is acquainted and Ext.57/1 is the signature of Dr. S.Soren, D.C.M. (M.S.) NALCO, Anugul and the amount was paid in shape of cash. P.W.1 has categorically deposed that Account Sahadeb Lakra has assigned the number on the right side top of the medical reimbursement claim forms of Ranjan Kumar Ray having No. 28865. According to P.W.1, the medical reimbursement for Rs.1680/- , Rs.3843/-, Rs. 6422/-, and Rs.5193/- claimed by the accused Ranjan Kumar Ray under Ext.52, Ext.53, Ext.55 and Ext.56 respectively passed by Dr. S.Soren, the then D.G.M. (Medical Services) whose signatures have been marked Ext.52/1, Ext.53/1, Ext.55/1 and Ext.56/1. Evidence of P.W.1 further reveals that the accused R.K. Ray submitted another medical reimbursement claim form having personal No.28865 for advance amount of Rs.5193/- which has been paid to him after approval by Sri T.K.Pani, Asst. Officer, Finance and his signature has been proved Ext.11/1 and the advance amount was paid through Bank. P.W.1 further testified that another advance payment voucher for Rs.7000/- of the accused R.K.Ray contained in Ext.65 has been approved by R.Sekhar, Sr. Manager (Finance) and Ext.65/1 is his signature and the mode of payment is in cash.

7. P.W.2 Baroda Prasanna Singh, the then Chief Manager, Electrical Project , NALCO , Anugul has testified that one attendance register was being maintained in his office and all the employees are required to put their signatures in the above register on the date of their duties from 8 A.M to 5 P.M. and once an employee attends the office and signs on the attendance register, he cannot go outside without permission of the authority.P.W.3 C.T.Selvon, the then Manager (Vigilance) Smelter and Power Complex, NALCO, Anugul that on 5.2.2004 the I.O. seized some documents i.e. computer printout of medical transaction personal number wise check list (Ext.21), 19 sheets of cash payment vouchers for medical advances (Ext.22) and other 8 sheets of cash payment vouchers for medical advances (Ext.2,4,7,9,11 and 13) on his production and prepared seizure lists contained in Ext.19 and Ext.20. Dr. Pramod Kumar Nayak, Asst. Surgeon in the PHC (New) DhihaSahi appearing as P.W.4 has deposed that after he gives the prescription to the patient, those are sent to Pharmacist for registration and number. He has asserted in his evidence that the prescription No.1627 dated 13.8.1999 and No.1728 dated 1.9.1999 do not bear his signature and he has not written those prescriptions contained in Ext.25 and Ext.26. According to him, he has not prescribed the prescription No.31810 dated 2.9.2001 and no.32888 dated 1.10.2001 contained in Ext.28. P.W.5 Binod Kumar Aurora, the then General Manager, Smelter, NALCO, Anugul has deposed that he was competent to remove the accused Ranjan Kumar Ray (Sr. Technician) and Naba Kishore Nayak from service and before according sanction the documents i.e. copy of the F.I.R, seizure list and other related documents, statement of

witnesses placed before him. His categorical evidence reveals that after perusing the documents he accorded sanction for prosecution against the accused contained in Ext.29 and Ext.30. His signature has been marked Ext.29/1 and Ext.30/1. P.W.6 Pradyupta Kumar Padhi who was working as Pharmacist in Diha Sahi P.H.C. (New) has deposed that in the absence of the Doctor, he maintains the OPD register and assigns the registration number in the prescription slip. His evidence further reveals that he knows Dr. Kartik Sahu who has addressed a letter dated 13.12.2004 to the M.O. in-charge, U.G.P.H.C Ersama contained in Ext.31 and Ext.31/1 is the signature of the Dr. K. Sahu. He has proved the OPD Registers from 9.11.99 to 5.2.2001 and from 6.2.2001 to 21.10.2001 of the said PHC contained in Ext.32 and Ext.33 which were seized by the C.B.I. from him on 4.4.2005 and prepared seizure list contained in Ext.34. He has clarified in his evidence that the prescriptions and medical reimbursement bills in the name of Niranjan Parida and Madhabnand Parida have not been issued from their P.H.C as they had never come to their P.H.C for treatment and their name, therefore, have not been reflected in the O.P.D. register. It is pertinent to note that the accused Niranjan Parida is since dead.

8. P.W.7 Hemanta Kumar Pani, Record Keeper in S.C.B. Medical College, Cuttack has testified that the O.P.D register bears the name of the patient, father's name of the patient, his age and address and in case of non-allotment of number in the prescription the patient cannot receive treatment from the medical college. He has claimed in his evidence that the registration No. 19888 on 5.3.2001, No.20051 on 25.3.2001, No.21125 dated 10.3.2001,

No.22051 dated 30.3.2001 and registration No. 27347 dated 8.4.99 have not been entered in the OPD Register contained in Ext.37 and Ext.38. He has further deposed that registration No. 1935 dated 24.9.99, No. 6842 dated 14.12.99, No.1305 dated 3.11.99, No.2885 on 13.12.99, No.10310 dated 13.1.2000 and No.12310 dated 21.2.2000 have not been entered in the OPD Register of O & G Department contained in Ext.39 and Ext.40 respectively. His evidence further reveals that there is no entry on 22.7.99 in OPD Register of Diabetic Department contained in Ext.41 as it was a holiday and similarly registration No. 1704 dated 30.9.99 was not entered in OPD Register of the said department contained in the same OPD register. It is the specific evidence of P.W.7 that registration no. 3448 dated 10.5.2001, no. 8854 on 4.6.2001, no.2725 on 18.7.2001, no.2841 on 20.8.2001, no.3481 dated 30.8.2001 and No.12248 on 16.9.98 have not been entered in the OPD Register of the Diabetic Department contained in Ext.42. According to the evidence of P.W.7, all the above OPD registers along with some documents have been seized by the C.B.I. on his production and prepared seizure lists contained in Ext.43. P.W.8 Dr. Srikanta Soren, the then D.G.M. (Medical Services) NALCO Anugul has stated the procedure for reimbursement of medical cost. He has further deposed that the patient is to first make a claim and in the absence of adequate facility the patient was referred to higher institute for medical treatment and in those cases where the family members of the patients stay outside. His evidence further reveals that the employees of NALCO who have not been provided the company quarters can avail medical facility from outside and in case of reference he being the Head of the

Institution of Medical Department, he used to sign the referral form. He has also testified that the patient after completion of his treatment furnishes the detail medical expenditure along with prescriptions, receipts of medicines and receipts of laboratory investigations for reimbursement and the medical claim forms are submitted through the concerned department to the medical department where the forms are entered in Dak Register and those are placed before him for scrutinising. It is the specific evidence of P.W.8 that after duly scrutiny he signed on the claims forms and sent them to Finance Department for settlement of the claim. No less specific is the evidence of P.W.8 that the medical reimbursement claim forms under Ext.45 to Ext.57 have not been signed by him and he has also not signed on Ext.1, Ext.3, Ext.5, Ext.6, Ext.8, Ext.10, Ext.12, Ext.14, Ext.15, Ext.35 and Ext.36. P.W.9 has deposed that C.B.I. Officer has obtained specimen signatures of Niranjana Parida in 50 sheets of papers in his presence contained in Ext.45. P.W.10 Sahadeb Lakra, Sr. Accountant (Finance Department) NALCO Anugul has deposed that he has put the numbers in medical reimbursement claim forms as contained in Ext.1, Ext.3, Ext.6, Ext.8, Ext.10, Ext.12, Ext.14, Ext.15, Ext.51, Ext.46, Ext.45, Ext.47, Ext.50, Ext.27, Ext.48, Ext.36, Ext.35, Ext.49 and Ext.21 and all the bills are in the name of Niranjana Parida. He has further testified that he has also put the numbers in medical reimbursement claim form as contained in Ext.52, Ext.56, Ext.53, Ext. 55 in the name of R.K.Ray having Personal No. 28865 and in Ext.57 in the name of N.K.Nayak having personal No.13147. It is the specific evidence of P.W.10 that he has signed on the payment vouchers as Junior Accountant in Ext.4, Ext.7, Ext.11 and

Ext.13 and his signatures have been marked Ext.4/1, Ext.7/1 Ext.11/1 and Ext.13/1. He has proved the payment vouchers contained in Ext.58 to Ext.63 and his signatures in the payment vouchers marked as Ext.58/1 to Ext.63/1. According to P.W.10, payments have already been made to the concerned persons under the payment vouchers. P.W.11 Trilochan Pati, the then Laboratory Attendant in SCB Medical College, Cuttack has testified that prescription No. 1715 dated 22.7.99, No.1704 dated 30.9.99, No.8854 dated 4.6.2001 and No.3448 dated 30.8.2001 have not been issued from their department and no O.P.D ticket was issued without registration number of their department.

9. P.W.12 Kananbala Jena, Asst. Govt. Examiner of Questioned Documents, CFSL, Kolkata has deposed that he examined the questioned documents Q-1 to Q-71 and standard documents marked S-1 to S-23, S-25 to S-34, S-34/1, S-35 to S-42, S-42/1, S-43 to S-56 and opined that the person who wrote blue enclosed writing stamped and marked S-1 to S-23, S-25 to S-34, S-34/1, S-35 to S-42, S-42/1, S-43 to S-49 also wrote the red enclosed writings similarly stamped and marked Q-2, Q-3, Q-5, Q-6, Q-7, Q-8, Q-10, Q.12, Q-13, Q-15, Q-16, Q- 18, Q-19, Q-20, Q-21, Q-23, Q-24, Q- 26, Q-27, Q-29, Q-34, Q-35, Q-37, Q-39, Q-40, Q-42, Q-44, Q-45, Q-47, Q-48, Q-50, Q-51, Q-53, Q-55, Q-55/1, Q-57, Q-58, Q-60, Q-61, Q- 63, Q-64, Q-66, Q- 67, Q-69 and Q-70 and submitted her report contained in Ext.66. She has further testified that those documents were also independently examined by Sri S.C.Gupta, Deputy Govt. Examiner of Questioned Documents who also arrived at the same conclusion as of her and his signature has been marked

Ext.66/2. It is the specific evidence of P.W.12 that she has proved the reasons in support of examination and it has been marked Ext.66/3. P.W.13 Binod Kumar Satpathy, the then Cashier in the Finance Department of NALCO Smelter has stated that he used to pay the cash against the vouchers and those who come with vouchers they sign in my presence on the voucher acknowledging receipts. He has specifically testified that the payments have been made by cashier Laxman Jamunda to the accused Niranjana Parida under vouchers contained in Ext.7, Ext.9, Ext.11, Ext.13, Ext.22,, Ext.59, Ext.60, Ext.61, Ext.63, Ext.64, Ext.67, Ext.68, Ext.69 Ext.70 and Ext.71. It is manifest that the evidence of the prosecution stands discredited.

10. It is significant to note that although it is a prosecution case that signature of Dr. S. Soren, D.G.M. (Medical Services) NALCO, Anugul (P.W.8) has been forged in medical bill No.7346 dated 15.8.2001 contained in Ext.57 but it has not been proved. P.W.1 Niranjana Nanda, the then Establishment Officer in Finance Department of NALCO has identified the signature of Dr. Soren in Ext.57. P.W.1 at paragraph-14 of his examination-in-chief has deposed that the Accountant Sahadeb Lakra has assigned the number on the right side top of the medical reimbursement claim form of Naba Kishore Nayak having personal No13147 which has been marked Ext.57. The accused Naba Kishore Nayak had claimed medical reimbursement of Rs.6271/- which has been passed and P.W.8 the D.G.M. (Medical Services) has approved the medical reimbursement. P.W.1 has claimed in his evidence that he is acquainted with the signature and handwriting of Dr.S.Soren, D.G.M. (Medical Services) in regular course of

official business which has been marked Ext.57/1. He has also proved the advance voucher as contained in Ext.59 and his signature which has been marked Ext.59/2. It is the admission of P.W.1 in his cross-examination that Finance Department has paid the advance amount to the accused with reference to the outstation referral form and the case of Subhashree Nayak wife of the accused Naba Kishore Nayak was referred to the S.C.B.Medical College by Dr. S. Soren, D.G.M. (Medical Services) (P.W.8) and after the case was referred advance payment has been made to the accused. Therefore, it cannot be said that the signature of Dr. S. Soren (P.W.8) has been forged in the medical bill contained in Ext.57. Yet another unusual aspect of the prosecution case is that it has not been able to prove the allegation that prescription attached to the medical bill contained in Ext.57 has not been issued by the respective hospital by comparing with the number mentioned on the O.P.D. register of the concerned hospital. P.W.8 has categorically deposed that in case of reference he being the Head of the Institution, Medical Department used to sign the referral form and the patient after completion of his treatment furnishes the details of medical expenditure along with prescription, receipts of medicines and receipts of laboratory investigations for reimbursement. It is also the admission of P.W.8 at Para-3 of his cross- examination that in this particular case the patient was referred to S.C.B Medical College and Hospital, Cuttack and that the wife of the accused was referred by NALCO Hospital to Endocrinology Department of SCB Medical College, Cuttack. No less candid is his admission that he has signed the referral memo of Ext.57 and the accused is to sign on the claim form and annexure. It is

the admitted position that the wife of the accused Naba Kishore Nayak was referred by NALCO Hospital to Endocrinology Department of SCB Medical College, Cuttack and after completion of her treatment in the said Department furnished the relevant prescription and other documents along with his medical bill.

11. Hemant Kumar Pani, Record Keeper of S.C.B. Medical College, Cuttack appearing as P.W.7 has proved some O.P.D. Registers but has not produced the O.P.D. Registers of Endocrinology Department of S.C.B. Medical College, Cuttack. He has also not proved the enclosures of Ext.57 which is the medical reimbursement claim bill. Similarly, P.W.11 Trilochan Pati, Retd. Laboratory Attendant in S.C.B. Medical College, Cuttack has not proved the OPD Register of Endocrinology Department along with the enclosures of Ext.57. In effect, the prosecution has not been able to prove the enclosures of Ext.57. Besides, no evidence has been adduced by the prosecution to show that the enclosures of Ext.57 were submitted by accused Naba Kishore Nayak. Although it is the prosecution that the medical bill of the accused Naba Kishore Nayak contained in Ext.57 do not bear the name of the Doctor, yet the I.O (P.W.14) at para-5 of his cross-examination admits that the name of the Doctor has been mentioned in Ext.57. Besides, at Column-4 of Ext.57 the name of the Dr. A.K.Samal of S.C.B. Medical College and Hospital, Cuttack has been mentioned by the accused. It is pertinent to note that although it is the prosecution case that the signatures of the Dr. S. Soren, D.G.M. (Medical Services) NALCO Anugul have been forged in the bills but the same have not been submitted to NALCO Hospital for verification

and have been directly furnished to the Finance Department for payment. The accused has claimed medical reimbursement of Rs.6271/- which has been passed and Dr. S. Soren, D.G.M. (Medical Services) has approved the medical reimbursement. The advance voucher has been marked Ext.59 and the signature of P.W.1 has been marked Ext.59/2. It appears that the Finance Department has paid the advance amount to the accused referring to outstation referral form. The case of Subhashree Nayak wife of the accused Naba Kishore Nayak was referred to S.C.B. Medical College by Dr. Soren, D.G.M. (Medical Services) and after the case was referred, advance payment has been made to the accused. Sahadeb Lakra, Sr. Accountant, Finance Department, NALCO appearing as P.W.10 has admitted in his cross-examination that medical officer had referred the case of Subhashree Nayak wife of accused Naba Kishore Nayak to S.C.B. Medical College, Cuttack and medical advance can be paid only on the basis of recommendation by Controlling Medical Officer, Sr. Manager, H.R.D and G.M. Project. But in case of Naba Kishore Nayak advance was paid on the recommendation of the above persons. Advance amount of Rs.8,000/- out of which excess amount of Rs.1729/- was deducted from the salary of the accused after submission of final bill and bill was passed after due verification and process. Baidyanath Samal, Inspector of Police of C.B.I. appearing as P.W.14 at para-5 of the cross-examination has admitted that he does not know whether each department of NALCO maintains a Dak and despatch register. His further admission is that Naba Kishore Nayak was an employee of Smelter Plant NALCO and he does not know whether the bills in questions had been routed through the

concerned department of the accused persons. It cannot be concluded from the evidence on record that the signature of the Dr. S.Soren has been forged in the bills and the bills have been submitted to the NALCO Hospital for check up and have been submitted directly to the Finance Department.

12. P.W.1 Sri Niranjan Nanda, the then Establishment Officer in the Finance Department of NALCO , Anugul at para-15, para-16, para-17, para-18, para-19 and para-20 has specifically deposed that the Accountant, Sahadeb Lakra has assigned the number on the right side top of the medical reimbursement claim forms of Ranjan Kumar Ray having personal No.28865 contained in Ext.52. His further evidence is that the accused has claimed medical reimbursement of Rs.1608/- which has been passed and Dr. S.Soren, D.G.M. (Medical Services) NALCO, Angul has approved the medical reimbursement. P.W.1 has claimed in his evidence that he is acquainted with the signature and handwriting of Dr. S.Soren, DGM (Finance Service) in regular course of official business and his signature has been marked Ext.52/1. It is, therefore, manifestly obvious from the evidence of P.W.1 that a personal number has been given in respect of all medical reimbursement claim forms. Therefore, quite obviously, the allegation of substitution of the documents and forging the signatures has not been established. On the contrary, it has been clearly proved that the claim of medical reimbursement made by the accused persons is in accordance with the provision and rules of medical reimbursement scheme. It is, therefore, amply clear that no document has been substituted or created by way of forgery to cheat the authorities. P.W.7 and P.W.11 have nowhere alleged that the accused forged the

prescriptions and medical bills. Neither P.W.7 nor P.W.11 has alleged in his evidence regarding creation or forging or substitution of the said medical bills and prescriptions. Therefore, the allegation of forging the medical bills and prescriptions and that the same have not been issued by the S.C.B. Medical College, Cuttack is not true. P.W.7 and P.W.11 have nowhere alleged in their evidence that prescription No.12248 dated 16.9.98, No.9381 dated 16.4.1999, No.11517 dated 20.9.99, No.6842 dated 14.12.1999, No.1632 dated 28.4.2001 and No.3512 dated 30.6.2001 have not been issued by the S.C.B. Medical College, Cuttack. Besides, P.W.8 has specifically admitted at para-3 of his cross-examination that the accused is to sign in the claim form and annexure and there is no provision to mention the details of annexure in the claim form and in case of excess payment the amount is to be recovered from the salary. P.W.14, the I.O has deposed that Ext.55, Ext.56 and Ext.65 bear the name of S.C.B. Medical College and Hospital, Cuttack and the enclosures do not bear the signature of the accused Ranjan Kumar Ray. Therefore, the allegation of non-availability of the name of hospital in Ext.55, Ext.56 and Ext.65 is factually misconceived.

13. The learned defence counsel in course of submission contended that the whole trial is vitiated and the charges against the accused Naba Kishore Nayak are not sustainable for want of order of sanction for prosecution against him. It has been pointed out that the sanction order contained in Ext.30 of accused Naba Kishore Nayak is not in accordance with law. The prosecution has examined Sri Binod Kumar Arrora as P.W.5 who was the Retired G.M., Smelter NALCO to prove the sanction order as contained in Ext.30

against Naba Kishore Nayak. P.W.5 at para-2 of his cross-examination has admitted that the Law Officer and Personal Department had put up file before him for according sanction order. His further admission is that he does not know who had prepared sanction order and he had not prepared the sanction order and has accorded sanction for prosecution against the accused R.K.Ray and does not remember what documents had been placed before him before according sanction. It is manifestly obvious from the evidence of sanctioning authority, P.W.5 that no sanction has been accorded for prosecution against the accused Naba Kishore Nayak. In other words, the whole evidence of P.W.5 is conspicuous by the absence of any order of sanction for prosecution against the accused Naba Kishore Nayak. It is, therefore, more than apparent that P.W.5 has accorded sanction mechanically without application of mind. Therefore, the sanction order is illegal. In absence of specific sanction order for prosecution against the accused Naba Kishore Nayak, the entire trial in respect of accused Naba Kishore Nayak is vitiated and consequently the charges against him are wholly legally untenable.

14. In ultimate appraisal of the totality of the evidence on record I am driven to hold that the prosecution has failed to prove its case against the accused persons beyond all reasonable doubt. I, therefore, find both the accused not guilty of the offences under Sections 120(B) IPC, 420 IPC, 467 IPC, 468 IPC, 471 IPC and under Section 13(2) read with Sec. 13(1)(d) of the P.C. Act, 1988 and acquit them under Sections 248(1) Cr.P.C. The bail bonds stand cancelled.

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., Court No.I
Bhubaneswar.

Dictated & corrected by me and pronounced in the open court today i.e. on 29th September, 2014.

Special Judge,C.B.I., Court No.I
Bhubaneswar

LIST OF WITNESSES EXAMINED FOR THE PROSECUTION.

- P.W.1. Niranjan Nanda.
- P.W.2. Baroda Prasan Singh.
- P.W.3. C.T. Selvon.
- P.W.4. Dr. Pramod Kumar Nayak.
- P.W.5. Binod Kumar Arora.
- P.W.6. Pradyupta Kumar Padhi.
- P.W.7. Hemanta Kumar Pani.
- P.W.8. Dr. Srikanta Soren.
- P.W.9. Nrusingha Nanda Patra.
- P.W.10. Sahadeb Lakra.
- P.W.11. TrilochanPati.
- P.W.12. Kananbala Jena.
- P.W.13. Binod Kumar Satpathy.

P.W.14. Baidyanath Samal.

LIST OF WITNESS EXAMINED FOR THE DEFENCE.

None.

LIST OF DOCUMENTS ADMITTED FOR THE PROSECUTION.

Ext.1	The bill control no.
Ext.2.	Advance payment voucher.
Ext.2/1.	Endorsement.
Ext.3 and Ext.3/1.	Endorsement of Sahadev Lakra.
Ext.4	Voucher.
Ext.5 to Ext.5/3.	Endorsement of Sahadeb Lakra.
Ext.6 and Ext.6/1.	Endorsement of Sahadeb Lakra.
Ext.7	Voucher.
Ext.7/1.	Signature of P.W.1.
Ext.7/2.	Signature of S.Lakra.
Ext.8, Ext.8/1.	Endorsement.
Ext.9.	Voucher.
Ext.9/1.	Signature of P.W.1
Ext.10 to Ext.10/2.	Endorsement.
Ext.10/3.	Signature of T.K.Pani.
Ext.11	Voucher.
Ext.11/1	Signature of T.K.Pani.
Ext.11/2.	Signature of S.Lakra.
Ext.12 to Ext.12/2	Endorsement.
Ext.13.	Payment voucher.
Ext.13/1	Signature of S.Lakra.
Ext.13/2	Signature of R.Sekhar.
Ext.14 & Ext.14/1.	Endorsement.
Ext.15 to Ext.15/2.	Endorsement.
Ext.1/4.	Medical reimbursement claim.
Ext.3/2	Medical reimbursement claim.
Ext.5/4.	Medical reimbursement claim.

Ext.6/2	Final claim bill.
Ext.8/2, 10/4, 12/3, 14/2, 15/3	Medical reimbursement claim forms.
Ext.16.	Attendance register.
Ext.16/1	Signature of N.Parida
Ext.17.	Attendance register.
Ext.17/1 and Ext.17/2	Signature of N.Parida.
Ext.18	Seizure list.
Ext.18/1	Signature of P.W.3.
Ext.19.	Seizure list.
Ext.9/1.	Signature of P.W.3
Ext.20.	Seizure list.
Ext.20/1	Signature of P.W.3.
Ext.21.	Computer printout of medical
Ext.22	Cash payment voucher.
Ext.23	Medical reimbursement bill of N.Parida.
Ext.23/1	Endorsement of Sahadeb Lakra.
Ext.24.	Medical reimbursement bill of N.Parida.
Ext.25 and Ext.26	Prescriptions.
Ext.27.	Reimbursement bill.
Ext.28 and Ext.28/1.	Prescription No.31810 dated 20.8.2001 and 32808 dt.1.10.2001
Ext.29.	Sanction order against accused R.K.Ray.
Ext.29/1.	Signature of P.W.5.
Ext.30.	Sanction order against S.Nayak.
Ext.30/1	Signature of P.W.5.
Ext.31	Letter.
Ext.31/1	Signature of Dr.K.C.Sahu.
Ext.32.	OPD Register.
Ext.33	OPD Register.
Ext.34	Seizure list.
Ext.34/1	Signature of P.W.4.
Ext.35	RCM bill of N.Parida.
Ext.35/1.	Prescription.
Ext.35/2 and Ext.35/3	Cash memo.
Ext.36	RCM Bill of N.Parida.
Ext.36/1	Cash memo
Ext.36/2 and	Prescriptions.

Ext.36/3.
 Ext.37 to OPD registers.
 Ext.42
 Ext.43 and Seizure lists.
 Ext.44
 Ext.43/1 Signature of P.W.7.
 and
 Ext.44/1
 Ext.45 to Medical reimbursement claim forms.
 Ext.57.
 Ext.58 Specimen signature and handwritings of
 accused N.Parida.
 Ext.58/1. Signature of P.W.1.
 Ext.59 to Paymet vouchers.
 Ext.64
 Ext.59/1 to Signature of P.W.10.
 Ext.64/1
 Ext.Ext.57/1 Signature of S.Soren.
 Ext.60/2 Signature of P.W.1
 Ext.52/1 Signature of S.Soren.
 Ext.53/1. Signature of S.Soren.
 Ext.55/1. Signature of S.Soren.
 Ext.56/1. Signature of S.Soren.
 Ext.65 Another advance payment voucher.
 Ext.65/1 Signature of R.Sekhara.
 Ext.65/2. Signature of j.R.Venkra.
 Ext.66. Opinion report.
 Ext.66/1. Signature of P.W.12.
 Ext.66/2 Signature of S.C.Gupta.
 Ext.66/3. Documents bears the reasons in support of
 examination.
 Ext.66/4. Signature of p.W.12.
 Ext.7/4. Signature of P.W.13.
 Ext.7/5. Signature of N.Parida.
 Ext.9/2. Signature of P.W.13.
 Ext.9/3. Signature of N.Parida.
 Ext.13/4 Signature of P.W.13
 Ext.13/5 Signature of N.Parida.
 Ext.22/1. Signature of Laxman Jamunda.
 Ext.22/2 Signature of N.Parida.
 Ext.59/2 to Signature of Laxman Jamunda.
 64./2.
 Ext.59/3 to Signature of N.Parida.
 64/3.
 Ext.67 to Payment vouchers.

Ext.71.
Ext.67/1 to 71/1. Signature of Laxman Jamunda.
Ext.67/2 to 71/2. Signature of N.Parida.
Ext.72. Written F.I.R.
Ext.72/1 Signature of Amit Kumar on Ext.72.
Ext.43/2, Signature of P.W.14.
Ext.44/2
Ext.18/2 to
Ext.18/4
Ext.19/2
Ext.20/2
Ext.34/2
Ext.73
Ext.73/1
Ext.74
Ext.74/1
Ext.75
Ext.75/1
Ext.75/2.

LIST OF DOCUMENTS ADMITTED FOR THE DEFENCE.

NIL.

Special Judge, C.B.I. Court No.1,
Bhubaneswar.