

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. 9 OF 2000.
R.C. No. 6(A) of 1999.

Date of argument : 19.4.2016.
Date of Judgment : 03.05.2016.

Republic of India.

Versus.

Shri Ashataru Samal, aged about 66 years,
Son of Late Jakob Samal,
At/P.O. Ramagiri, Udayagiri,
P.S. R. Udayagiri, Dist. Gajapati,
At/Pr.Hilpatna, Berhampur/
College Road, Paralakhemundi,
P.S. Paralakhemundi, Dist.Gajapati

... Accused.

For the prosecution : Sri K.L. Kar,P.P.C.B.I.

For the Defence : Sri R. C. Sarangi &
Associates, Advs.

Offences u/s. 409 IPC and u/s. 13(2) read with Section 13(1)(c) of
the Prevention of Corruption Act, 1988.

JUDGMENT

Accused stands charged under Section 409 Indian Penal
Code(shortly IPC) and under section 13(1)(c) r/w section 13 (2) of
the Prevention of Corruption Act,1988 (to be referred hereinafter
P.C.Act) for having committed criminal breach of trust of
Rs.19,05,378/- as a public servant.

2. The factual matrix of prosecution case runs thus:

That, accused was serving as a Development officer in the office of Oriental Insurance Company Ltd. Berhampur since 1985. His job was to issue cover notes to the insureds of the motor vehicles on receipts of the premium amounts and to deposit the same in the office within 24 hours which would appear in cash Receipt System and Premium Register. In the process, in the year 1996-97, accused received Rs.6,30,047 from 116 insureds and in the year 1997-98 received Rs.12,28,067 from 216 insureds issuing cover notes but misappropriated the same without depositing in the office. In the year 1995-96 from five insureds, accused had received Rs.46,264/ for which five claim cases before Motor Accident Claims Tribunal were filed and the same was found not deposited in the office. On getting source information that accused had misappropriated a sum of Rs.19,05,378/-, the Inspector CBI, Bhubaneswar registered an FIR (Ext.43) on 28.2.1999 vide R.C.No.6 of 1999 and himself (P.W.35) took up investigation. In course of investigation the Investigating Officer examined the witnesses including insureds, seized the registers and other documents . He after obtaining sanction on 21.12.1999 (Ext.42) from assistant General manager (P.W.30) filed charge sheet. The court took cognizance on 14.2.2000. Hence, this case.

3. Accused took the plea of denial to the accusation of breach of trust or misappropriation, but admits that he was working as a development officer during relevant period. In course of his explaining questions put u/s. 313 Cr.P.C, accused specifically stated that he had deposited all the premium amounts received by him either by cash or by cheques and for dishonour of cheques , the Development officer was not responsible. For all the cover notes issued by him, the office had issued insurance policy and some of those claimants had received accident claim benefits.

4. In order to bring home charge, Prosecution examined 35 witnesses. Defence examined two. 47 documents are exhibited from the side of prosecution while defence got exhibited four only.
5. Points for determination are:
- (i) Whether accused was a public servant as the Development officer in the office of Oriental Insurance Company Ltd. Berhampur during the relevant period of the years 1995 to 1999?
 - (ii) Whether the accused by that time and place was entrusted with or had any dominion over, a sum of Rs.19,05,378/- paid by the insured motor vehicle owners or their agents ?
 - (iii) Whether the accused by that time and place and in the capacity of a public servant dishonestly and fraudulently misappropriated any premium amount of the insured?
 - (iv) Whether the prosecution is validly launched?
6. Having harked the points posed above, the evidence needs to be analyzed. The evidence adduced by prosecution can be categorized under three heads.

Under first category comes the insureds or persons on their behalf such as P.W.1 to 3, P.W.10 to 15, P.Ws.17 to 25. The second category relates to the official witnesses which include P.W.7 - the then Sr. Assistant, P.W.25-Sr. Assistant who conducted audit, P.W.29- another Sr. Assistant who stated about procedures and P.W.33 Sr. Administrative Officer. P.W.6 is the Vigilance Officer of the Regional Office of Oriental Insurance company who is a witness to the seizure. P.W.31 another officer who stated about procedure. P.W.16 is the Asst. Divisional Manager who proved certain files relating to MACT Cases. Under third category comes witnesses P.W.30 sanctioning authority and P.W.35 Investigating Officer.

(6-A) Some testimonies reveal nothing to help prosecution. These are to be culled out first. P.W.4 has not implicated accused having admitted to have received the insurance policy for which accused had given cover notes. He was declared hostile and nothing material is elicited to support prosecution. P.W.5 does not say anything against the accused. P.W.8 stated about one insurance agent , Mr. Panigrahi , but could not say about the policy number of the year 1996 . He was declared hostile but of no help. P.W.9 has stated that in the year 1992 he gave insurance premium to the accused who had issued the cover notes but those buses were running in the partnership basis and the partners were depositing the insurance premium and he had ascertained the same fact from his partner. This evidence of P.W.9 does not incriminate accused. P.W.17 a truck owner is declared hostile for having not supported prosecution because he has stated that in the year 1997, premium was deposited and the office told him that policy would be issued and he had involved the agent but admits in cross-examination that for the year 1996-1997 the policy was issued by accused Samal. P.W.27 a bus owner did not support prosecution and was declared hostile. So also P.W.28, a bus owner. P.W.32, the son of a truck owner, could not say about cover note as his father was the owner. P.W.34, the husband of a bus owner, could not say if policy was issued in favour of cover notes for which he had paid premium. He has not implicated the accused specifically. Thus, the evidence of P.W.4, P.W.5, P.W.8, P.W.9, P.W.17, P.W.27, P.W.28, P.W.32 and P.W.34 are no way helpful to the prosecution.

7. Answer to Point No.1

The evidence of sanctioning authority P.W.30, P.W.6,7,16,13,31,25,29 and 33 who were working during the relevant period in the office of Oriental Insurance Company, Berhampur Division have categorically stated that accused was

working as a Development Officer. Accused has also not controverted the same. He functioned as a Development Officer during relevant period and thereby was a public servant as defined under Sec.2(c) of Prevention of Corruption Act 1988.

8. Answer to Point Nos. - ii & iii.

The case of prosecution is that accused as a Development Officer had accepted premium from motor vehicle owners/ their agents but had not deposited the same in the office. Accused controverts the same stating that he had deposited the same in the office as per procedure. The crux to fix culpability is to which amount/premiums were received but not deposited. Prosecution relies upon the registers Ext.17, 18, 20 and Ext.23 to 42. On closure scrutiny, it is found to be imprecise. Learned P.P. also fails to point out specifically referring those documents because entries in one are explained by another. Instead, he draws the attention of the court to the oral testimonies.

(8-A) P.W.1 stated that accused took the premium for his truck bearing No.OAG-2349 in the year 1996 and no policy was given to him and when Manager told that his premium was not deposited by the accused, he deposited the money again and got the policy . He could not produce the cover note which was issued by the accused. The evidence of this witness Krushna Chandra Samantray in cross-examination discloses that he was unaware of the fact if accused had deposited Rs.6,863/- on 22.4.1996. The allegation whatever is made by P.W.1 is contradicted by official witness P.W.25 (analysed separately) who admits the same to have been deposited. P.W.2 owner of bus bearing No.OR07-3877 stated that in the year 1996 the accused had issued cover notes on receipt of Rs.10,385/-. But in cross-examination, he has stated that accused had told him that policy was in his house. P.W.3 Dandapani Sahoo, the owner of bus OAG-3585, has stated that in the year 1996 he had deposited

Rs.9487/- as premium with accused. In cross-examination he could not deny if policy number MV-1845 of 1997 was issued to him. The evidence of P.W.3 is contradicted by P.W.25. P.W.10 the owner of a 407 truck stated that he had deposited Rs.3465/- towards premium with accused and a receipt was granted to him. He could not say if that receipt was a cover note and at the time of sale of that vehicle on 8.10.1996, he had handed over that receipt to the purchaser and he could not say if that purchaser had received policy in the year 1996. P.W.11 a bus owner stated that in the year 1996, he paid Rs.6930/- to accused who had issued cover notes but in the subsequent year he took away that cover notes. In the cross examination, he has admitted that on 12.11.1996 when he purchased the bus, the insurance had not expired. He has stated that in the next year i.e. the year 1997 he had also paid the premium to accused. If accused had not deposited and the policy was not issued for the year 1996, the owner could not have paid the premium to accused for the second time in the year 1997. P.W.12 who has stated to have paid premium of Rs.5282/- for his truck on 12.12.1996, has admitted in his cross-examination that after deposit he had not gone to accused to collect his policy and only in the subsequent year i.e. On 12.12.1998 he came to know that, the said premium was not deposited. He admits that in an accident claim case, he had received the insurance claim. P.W.13 owner of a bus has stated that accused had received Rs.549/- in the year 1997 and had issued cover notes for which no policy was issued. In cross-examination he admits that he was the owner of eight buses, but could not get the policy number from accused as he could not meet him in the year 1996-1997. P.W.14 the car owner has stated that in the year 1996, he paid premium of Rs.2636/- but no insurance policy was issued. In cross-examination, he has admitted that he has never demanded the policy from the accused. He denied his knowledge about the policy number

724/97 vide money Receipt No.14176467/96 for his premium paid. P.W.15 a bus owner has stated that in the year 1997 he paid Rs.9068/- to the Development Officer for which policy was not issued and accused had taken away cover note from him. In cross-examination, he has admitted that earlier he paid premium to the accused and had received policy after four to five months of the payment and he had heard the rumours about misappropriation. P.W.18 a bus owner has stated that on 15.8.1996 he paid Rs.11,695/- to accused towards premium but no policy was issued. But in cross-examination he has admitted that he had no knowledge about the insurance relating to other years as his father was looking after that. He could not say the number of cover notes. P.W.19 has stated that he paid premium of Rs.8700/- for his bus in the year 1997 and cover note was taken by accused. P.W.20 has stated that in the year 1997 he paid premium Rs.7444/- and Rs.8888/- for his two buses and accused had issued cover notes. He could not say the number of cover notes and he heard that money was not deposited in the office. P.W.21 an owner of two buses had stated that in the year 1998-1999 he paid Rs.12,206/- and Rs.10,096/- to accused who issued cover notes, but accused took away cover notes from him and later he came to know that payment was not made. In cross-examination, he has admitted that in the year 1996-1997 he had deposited premium through accused and he had never asked for insurance policy from insurance office. P.W.22 a bus owner has stated that he paid Rs.10,164/- in the year 1997 to accused who has issued one cover note. But in cross-examination, he denied to have any document in support of payment to accused. P.W.23 owner of a bus has stated to have paid Rs.6068/- in the year 1996 to accused and accused took back the cover note after one year and after two years he came to know that premium was not deposited. In cross-examination, he admits that he was not the owner of that vehicle and one

Kalicharan Tripathy had made insurance for that vehicle. P.W.24 an employee of M/s. Arabinda Road Lines Pvt. Ltd. who had 10 trucks. He has stated that accused was receiving the premium and was issuing cover notes for two vehicles and thereafter accused took back the cover notes from him. He could not say if accused had deposited premium in respect of four vehicles. In cross-examination he has admitted that his company had not made any allegation relating non-deposit of premium. The evidence of P.W.24 runs contrary to official witness P.W.25.

(8-B) The above evidence of witnesses who have stated that accused as Development Officer had received premium could not give the reference of their cover notes so that verification could have been done with the register of the office in which the same was to be deposited. Here oral testimonies leave enough gap to trace the non-deposit of premium alleged to have been paid by them.

(8-C) While the oral testimonies of the vehicle owners do not provide the specifics to seek corroboration from documents, evidence of P.W.7 and P.W.25 gives a death blow to the prosecution. P.W.7 is the Sr. Assistant of the office of Oriental Insurance Co. Berhampur and his duty was to accept the collected premiums. He has stated that after acceptance and authorizations given by the Under Writing Section of the company, the remittance matter used to come to him for issuance of money receipt and on daily basis at the end of the day he used to issue cash receipts. In cross-examination he has admitted that his duty was to make entry in the cash receipt statement. He further testified that post dated cheques were not entertained whereas fresh cheques/ demand drafts were entertained as collection of premium which were entered in the cash receipt statement. He has admitted that in case of Dandapani Pradhan, two cover notes were issued for the same vehicle and one premium was deposited and same was also in

respect of insured Rajendra Kumar Swain. He was categorical to the statement that the verification and comparison of cash receipt statement, premium register and cover note control register was the look out of the Underwriting Department and during relevant period, one S.K. Dash and Mr. K.K. Padhi were working in the Underwriting Department. He has stated that as the collected premium amount was not deposited on the same day when cover notes were issued, it is presumed that the collected premium amount was misappropriated. In the cross-examination he could not say if premium amount was deposited for the year 1996-1997 in respect of suggested 21 insureds. He has admitted that in respect of Dandapani Pradhan Ext.9, the money was not deposited in due course for which they prepared the list of missing amount. The cursory glance of evidence of P.W.7 reveals that his opinion regarding misappropriation is more presumptive than fact based.

(8-D) P.W.25 is a Sr. Assistant of the Internal Audit Department . He has proved cash receipt statements for the year 1996 to 1998 (8 volumes vide Ext.17), cover note control register Ext.18, cover note control sheets Ext.19, cover note books Ext.21 and Ext.22 and cover note receipts Ext. 20,23 to Ext.42. While stating about the procedure, he has stated that he conducted audit and found some amount received by accused for which cover notes were issued but not deposited in the office. In cross-examination, he has admitted that if a person has received the policy after payment of the premium, the payment must have been mentioned in the cash receipt statement. He has stated that he prepared a list relating to the amount of misappropriation as per the instruction of the Vigilance Officer. On verification of cover note control register for the month of April, it was found that premium amount of Rs.6863/- of P.W-1 K.C. Samantray was deposited and his statement that the same was not deposited was not correct. He

has admitted that policy No.624/97 was issued in favour of K.C. Samantray who is P.W.1. Similarly he has admitted that premium in respect of Dandapani Sahoo (P.W.3) the money Rs.9487/- was deposited and his statement in that regard was false. Similarly this witness has admitted that money in respect of vehicle of M/s. Aurobinda Road Lines was received vide policy No.5828/97 on 30.12.1996 and it relates that the evidence of P.W.24 that money deposited is found correct. Seen this way, the testimony of this witness P.W.25 reveals that the accusation against accused that premium amount was not deposited is not correct and some of the allegations made by him are admitted to be false. An officer who has verified the documents and has admitted in the court that he has stated false facts, cannot be believed to further culpability against accused. It is his statement that accused was not called upon to explain at the time of audit to explain non-deposit of premium amount. He has admitted that he has not examined any policy holders regarding deposit of premium. He could not say if the premium amount received by the accused against different policies were deposited. This witness proved material documents stated above Ext.17 to Ext.42, but as found above his evidence regarding scrutiny of the records is not clear and on his own admission, some are incorrect. So no reliance can be laid upon him.

(8-E) P.W.29 Sr. Assistant has admitted to have not handled the cover note book, but in cross-examination para-19 and 20 he has admitted that payments as per Ext.17 were found made through cheques but those were dishonoured. He could not say from which source he came to know that those were dishonoured. In cross-examination para-35 he has categorically stated that he has no direct knowledge about maintenance of cover note books and as told by CBI Officer he stated that those were maintained by accused. In cross-examination para-37 he

has stated that some more cash receipt statements than exhibited in this case relevant for the period were available in his office. This evidence of P.W.29 shows that prosecution has not displayed all the cards before the court.

(8-F) P.W.33 Asst. Administrative Officer has stated that to his knowledge all the cover notes were issued in the year 1996-1997 . He has admitted to have developed loss of memory due to brain stroke in the year 2009 and had not issued any cover note to the accused. He has stated that in case of the dishonour of cheque, the Development Officer is not responsible.

P.W.6 who is a witness to the seizure of documents as Vigilance Officer of Oriental Insurance Company has stated that all the entries of the cash receipt statements might not be found in the premium register as other receipts besides the premiums are required to be noted in the cash receipt statement.

P.W.16 Asst. Divisional Manager in-charge of Underwriting Department has proved the Ext.13 Legal Department file. He has stated that in MACT Case No.424/94 in which written statement was filed denying the liability of the company on the ground that cheques received for premium payment was dishonoured. He has also stated that premium was received in cheques in other three cases vide Ex.t.14,15 and 16. In cross-examination he has admitted that the agents or development officers were empowered to receive premium through cheques and in case of dishonour of cheques, such amount is not calculated towards the target of the Development Officer for the purpose of increment. He proved cancellation notice Ext.A, A/1, A/2 and A/3 to the owner of the vehicles intimating the dishonour of cheques. So the evidence of P.W.16 instead of incriminating accused has corroborated the defence plea that premium deposits were received by cheques in some cases.

P.W.31, the Asst. Divisional Manager, stated about procedure of issuance of cover notes which are valid for thirty days. He has stated that from daily cash book and cash receipt statements, deposit of premium in respect of cover notes can be ascertained. He has proved certificates Ext.B to Ext.B/17 to state that in case of cheque dishonour, the Development Officer is not responsible.

P.W.30 is the sanctioning authority, who has accorded sanction Ext.42. He has not specified the insured persons whose premium money was not deposited.

P.W.35 is the investigating officer who is also the informant.

(8-G) At this juncture the evidence of defence needs narration. D.W.2 the Administrative Officer of Oriental Insurance Company, Berhampur has stated that in case of exceptional business requirement, more than one cover note is issued to the Development Officer. On verifying cash receipt Statement Ext.17, he has admitted that premium in favour of Baman Charan Sahoo and M/s. Aurobindo Road Lines, D. Sahoo were deposited. D.W.1 claiming to be the agent under accused has stated that policy alleged to have been not issued were given to K.C. Samantray (P.W.1), Dandapani Pradhan, Subash Chandra Patnaik, Rajendra Kumar Swain and Madhaba Patra. In cross-examination, he expressed ignorance about the fate of cheque in the bank which was received in favour of Madhaba Patra and K.C. Samantray.

(8-H) From the anatomical survey of above testimonies, it is found that FIR as well as sanction order do not specify the name of insureds whose premium money was found not deposited. Instead the total number is stated to be 332 . The witnesses examined as insureds are found to have not specified the cover notes or the money receipts in proof of such payment to accused. On verification of records, P.W.7 and 25 as well as D.W.2

have admitted that premiums were received but due to dishonour of cheques ,those were stated to be not deposited. Such surmise by the auditor P.W.25 runs counter to the proof beyond reasonable doubt. Even official witnesses like P.W.25 and P.W.7 have admitted to have stated incorrect fact with regard to deposit of premiums. Their reliability for the purpose of fixing culpability is found not above board. On this score the documentary evidence is imprecise to catter the needs of proof.

In the case at hand, the evidence in abundance is available that premiums received by the accused as Development Officer either by cash or by cheques were deposited as per procedure and he is not responsible to the dishonour of cheques. If any irregularity is committed in taking account of deposited amount by different branches of the office, it is not permissible to infer dishonest or fraudulent intention behind the collection of premium.Suffice it to say that the evidence on record falls short to prove that entrustment of premium either in the form of cash or cheque to accused were not deposited in the office as per law . The prosecution has failed to prove these points beyond reasonable doubt.

9. ANSER TO POINT NO.IV

Informant is the investigating officer in this case. P.W.35 the Inspector of police, CBI has admitted the same while proving FIR Ext.43. Sanctioning authority is P.W.30 who has proved sanction order Ext.42. In cross-examination, he has stated that the amount of Rs.18,58,114/- was collected from 332 insured persons and he has not examined the documents. In a case of this nature, when the officer conducted audit like P.W.25 has admitted that his statement attributing misappropriation to accused in number of cases were false and others have admitted that alleged premiums were received by cheques but were dishonoured for which accused is not responsible, the

prosecution should have unfolded clinching evidence to rope the accused. In order to prove the same beyond reasonable doubt, it should have been shown that the collected amount was not accounted for in any manner to the office. This is not done by the prosecution. The sanctioning authority has not specified the same while according sanction. This indicates that sanction was not accorded on application of mind. Sanction suffers from the vices of non-application of mind by the sanctioning authority. The investigation by informant is prejudicial to the interest of the defence.

Sequel to above analysis, the prosecution is found to have failed miserably to prove the case beyond reasonable doubt.

10. In the result, accused is held not guilty of the offences u/s. 409, and u/s. 13(2) read with Section 13(1)(c) 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 3rd May,2016.

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

LIST OF WITNESSES EXAMINED FOR THE PROSECUTION:

P.W.1 Krushna Chandra Samantray.

P.W.2	Basanta Kumar Panigrahi
P.W.3	Dandapani Sahu
P.W.4	Madhaba Patra
P.W.5	Rajendra Kumar Swain
P.W.6	Balaram Nial
P.W.7	Chittaranjan Mohapatra
P.W.8	Purna Chandra Dalei.
P.W.9	Bhaskar Sahu
P.W.10	Laxminarayan Patra
P.W.11	K. Krishna Rao Achari
P.W.12	Brundaban Gouda
P.W.13	Purna Chandra Pattnaik
P.W.14	Subash Chandra Patnaik
P.W.15	Dibakar Panigrahi
P.W.16	Gajendra Nath Bar
P.W.17	Manoj Kumar Das
P.W.18	B. Prasanta Kumar Reddy
P.W.19	Duryodhan Sahoo
P.W.20	Bhola Nath Sahu
P.W.21	A. Rabi Kumar
P.W.22	Atanu Kumar Behera
P.W.23	Rajendra Prasad Sahu
P.W.24	Vindhya Basini Tiwari
P.W.25	Suresh Kumar Mohapatra.
P.W.26	Suresh Kumar Mohapatra.
P.W.27	Kali Charan Choudhury
P.W.28	Sudarsan Sahu
P.W.29	Rama Chandra Das.
P.W.30	Sanjib Kumar Channana
P.W.31	Sushanta Kumar Das.
P.W.32	Sudam Panda

P.W.33 Kishore Kumar Padhi
 P.W.34 Munir Baig
 P.W.35 Durga Prasad Tripathy.

LIST OF WITNESSES EXAMINED FOR THE DEFENCE:

D.W.1 Sarat Kumar Nepak
 D.W.2 N. Jagdish Prasad

LIST OF EXHIBITS MARKED FOR THE PROSECUTION:

Ext.1 Seizure list.
 Ext.1/1 Signature of P.W.6
 Ext.2 Seizure list.
 Ext.2/1 Signature of P.W.6
 Ext.3 Seizure list.
 Ext.3/1 Signature of P.W.6
 Ext.4 Seizure list.
 Ext.4/1 Signature of P.W.6.
 Ext.5 Seizure list.
 Ext.5/1 Signature of P.W.6
 Ext.6 Seizure list.
 Ext.6/1 Signature of P.W.6.
 Ext.7 Seizure list.
 Ext.7/1 Signature of P.W.6.
 Ext.8 Seizure list.
 Ext.8/1 Signature of P.W.6.
 Ext.9 Copy of cover note.
 Ext.9/1 Signature of accused on Ext.9.
 Ext.10 Copy of cover note.
 Ext.10/1 Signature of accused on Ext.10.
 Ext.11 Cash receipt statement dtd.22.4.96
 Ext.12 Cash receipt statement dtd.15.5.96
 Ext.13 to 16 Files.
 Ext.17 Cash receipt statement.

Ext.18	Cover note control register.
Ext.20	Cover note book No.226.
Ext.20/1	Office copy of cover note.
Ext.21	Cover note book No.2062.
Ext.21/1	Receipt.
Ext.22 to 41	Cover note books.
Ext.22/1	Cover note No.A-3/047780
Ext.17/1	Cover note control sheet submitted by Accused.
Ext.18/1	Endorsement by accused.
Ext.18/2 to 18/20	Endorsement by accused.
Ext.19/2 to 19/22	Endorsement by accused.
Ext.23/1 to 41/1	Receipt by accused in Ext.23 to 41.
Ext.37/2 to 41/2	Copy of receipt granted by accused.
Ext.18/21	Cover note book received by accused.
Ext.9/2	Cover note received by accused.
Ext.19/23	Note reflected by accused.
Ext.18/22	Cover note received by accused.
Ext.19/24	Cover note control sheet by accused.
Ext.42	Sanction order.
Ext.42/1	Signature of P.W.30 in Ext.42.
Ext.43	Report of P.W.35
Ext.43/1	Signature of P.W.35
Ext.1/2	Signature of P.W.35
Ext.2/2	Signature of P.W.35.
Ext.3/2	Signature of P.W.35.
Ext.4/2	Signature of P.W.35.
Ext.5/2	Signature of P.W.35
Ext.7/2	Signature of P.W.35
Ext.8/2	Signature of P.W.35.
Ext.44	Seizure list dtd.4.10.99
Ext.44/1	Signature of P.W.35.

Ext.45 Dishonour cheque register from
24.4.96 to 12.8.99.
Ext.46 Seizure list dtd.31.10.99
Ext.46/1 Signature of P.W.35
Ext.47 Seizure list dtd.21.9.96
Ext.47/1 Signature of P.W.35.

LIST OF EXHIBITS MARKED FOR THE DEFENCE :

Ext.A,A/1 to A/3 Notices.
Ext.B,B/1 to B/37 Certificates issued by insurance Co.
Ext.C Policy No.1398/1998 & Cover Note
No.39059 dtd.6.6.97
Ext.D Computer generated Insurance Policy
Of D.Behera having policy No.1720/98
& Cover Note No.39329 dtd.20.6.97

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