

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

PRESENT:

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

T.R. Case No. 24/19 of 2013/2004.
R.C.Case No. 32 of 2003.

Date of argument: 29.10.2015.
Date of Judgment: 31.10.2015.

Republic of India.

Versus.

Prasanna Kumar Tripathy, aged about 65 years,
son of late Rajkishore Tripathy, Vill. Bhojdeipur Sasan,
P.S. Sadar , Dist. Dhenkanal,

... Accused.

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

For the Defence: Sri B.P.Das & Associates, Advs.

Offence U/s. 420/477-A of the IPC and u/s. 13(2) read with
Section 13(1)(d) of the Prevention of Corruption Act,1988.

JUDGMENT.

Accused stands indicted u/s. 420/ 477-A of the Indian Penal Code and u/s. 13(1)(d) of the Prevention of Corruption Act,1988 punishable u/s. 13(2) of the P.C.Act for having committed cheating by falsification of accounts to obtain pecuniary advantage to the tune of Rs.46394/- in the capacity of a public servant i.e. Postal Assistant during the period from 1999 to 2001.

2. Adumbrated in brief, prosecution case may be recapitulated as follows: Accused was functioning as Postal Assistant in Dhenkanal Railway Sub Post Office during the period from 1997 to March, 2001. Sri Jameswar Garanayak was the sub-post master. The office was functioning in one room.

Accused in course of his official duty collected deposits from 20 recurring deposit (R.D) Account holders amounting to Rs.58,150/- and without making entry in the official registers misappropriated the same. On getting reliable information on 29.10.2003 Superintendent of Police, C.B.I. Bhubaneswar registered F.I.R No.32 (A) of 2003 u/s. 409, 468 IPC and u/s. 13(2) read with Section 13(1)(d) of the P.C.Act. In the F.I.R the manner of misappropriation of Rs.19500/- in respect of account holder Smt. Nirupama Mishra without making entry in the post office record but forging the signature of sub-post master in the RD pass book No.76543 has been mentioned while the name of 19 R.D account holders are stated.

Being entrusted with Sri S.Senapati, Inspector C.B.I. (P.W.20) took up investigation. In course of investigation, the account holders and other postal staffs were examined. The questionable documents containing the initials of the accused in the passbooks were sent to Govt. Examiner of Questioned Documents, C.F.S.L. Kolkata for examination. Sanction order u/s. 19 of the P.C.Act, 1988 was obtained from the Superintendent of Post Office, Dhenkanal to commence prosecution against accused u/s. 420, 477-A IPC and u/s. 13(2) read with Section 13(1)(d) of the P.C.Act, 1988 in which defalcation amount in respect of 20 R.D. Account holders was stated to be Rs.46394/-. After completion of investigation charge sheet was submitted on 29.10.2004 against accused for the above offences while 14 accused persons were not sent up for trial. The court took cognizance on 2.11.2004. Hence, this trial.

3. Accused abjures his guilty stating that as per instruction of the Post Master he did make all the entries and has committed no illegality.

4. Prosecution examined 20 witnesses. Out of which P.W.1 to P.W.14 are R.D account holders, P.W.15 , P.W.16 and P.W.18 are postal officers who have proved documents and procedures relevant to transaction. P.W. 17 is the sanctioning authority. P.W.19 is the Asst. Govt. Examiner of Questioned Documents, C.F.S.L. Kolkata. P.W.20 is the Investigating Officer. Ext.1 to Ext.63 are marked on behalf of the prosecution.

On behalf of defence, accused is examined as D.W.1 and no document is exhibited from the side of the defence.

5. Now the points for determination are:

- (i) Whether the accused is a public servant during the period from 1999 to 2001?
- (ii) Whether the accused during the above period acting in the capacity of a clerk or an officer, willfully and with intent to defraud, falsified any book or R.D. passbooks received by him for or on behalf of his employer ?
- (iii) Whether the accused cheated and thereby dishonestly induced the R.D account holders to deliver money and altered the passbooks?
- (iv) Whether during the period from 1999 to 2001 accused by corrupt or illegal means or by abusing his position as a public servant obtained for himself valuable thing or pecuniary advantage to the tune of Rs.46354/- from 20 R.D account holders of Dhenkanal Railway sub-post office?
- (v) Whether the prosecution is properly launched?

6. **POINT NO.I.**

In order to fasten the liability to a person with the charged offence the public servant status is sine qua non for the time specifics. The prosecution has done it here through P.W.16 Postal Officer. He has stated in para-10 of his evidence that accused was the Postal Assistant in Dhenkanal Railway sub-post office from May,1997 to 2001 and from there he was brought to

Head Post office Dhenkanal where he continued till 2003. During this period Jameswar Garanayak was the Sub-post master. P.W.17 the sanctioning authority has stated that only two staffs were functioning in the sub-post office including the accused and the office was running only in one room. P.W.18 has corroborated the same. No challenge is made to the status of the accused as a public servant covering the relevant period from 1999 to 2001 and for that it is proved to the hilt.

7. POINT NO.II.

The gravamen of the charge of falsification of accounts books to misappropriate a sum of Rs.46394/- can be seen in the back drop of no-charge for the offence of misappropriation. The amount alleged in the F.I.R to have been misappropriated out of 20 R.D accounts is reduced at the time of giving sanction. Out of two employees engaged to man Dhenkanal Railway sub post office, the postmaster Sri Jameswar Garanyak could not be examined for having breathed last during trial and duty of the accused as receiving clerk in the counter is not countered. P.W.16 while deposing about the procedure of deposits for recurring deposit accounts, has stated that the account holders fill up the pay-in-slips and submit the same with money and passbooks to the counter clerk who in turn verifies the pay-in-slip and makes entry in details in the passbooks as well as in the recurring deposit journals maintained in the sub-post office. Thereafter, the balance amount after deposit is shown in the passbook by the counter clerk and the passbook along with the pay-in-slip are submitted to the sub-post master who after verification signs in the passbook and returns the papers. Thereafter, the counter clerk returns the counter foil of pay-in-slip and passbook to the account holder. At the end of the day the counter clerk prepares the list of transaction (LOT) which is compared with the R.D journals and submitted to the head office along with the voucher bundle. For that, the counter assistant and the sub-post master are required to sign on the list of transaction before sending it to head office. He has further stated

that in the head post office a ledger is maintained and after comparing the list of transaction (LOT) with the voucher, the ledger Assistant signs in the LOT and ledger register after making the posting and the same is placed before the Asst. Post Master for verification. The Asst. Post Master (Savings Bank) after verifying the entries puts his signature and returns all the papers to the ledger clerk. Taking a pause for the procedure here, let the statement of the account holders be read. It may be stated that though 20 R.D account holders were named in the charge sheet, only 14 are examined who are P.W.1 to P.W.14.

P.W.1 has stated that accused, sitting close to the postmaster, had received money of Rs.1000/- every month for deposit in his R.D passbook Ext.1 and never given him any counterfoil. P.W.2 while proving his passbook Ext.2 has stated to have handed over monthly a sum of Rs.400/- and in token of receipt of the same the accused was signing on the passbook. In cross-examination she admits that at the time of depositing money she used to fill up the form and who ever manages the counter used to receive the money and most of the time the accused was present in the counter. She was candid to admit that the deposits were made in presence of the postmaster as well as the accused. P.W.3 who has opened R.D account in the name of his minor daughter Priya Darshini Mahanta (Ext.3) has stated that accused in token of deposit was making entries in the passbook. P.W.4 has stated that she was depositing Rs.1500/- each month handing over the same to the accused who used to make necessary entry in the passbook and returning the same. In cross-examination she has admitted that on maturity of term of the R.D., she could know that some of the deposits made by her were not duly reflected in the accounts of the post office. She has further stated that she was not insisting the counterfoil as there was no practice of issuing the same in that post office and on each occasion she had gone to make deposit, the postmaster was present who sometimes had received the deposit and after putting seal and initial, verified the correctness. She has also stated in cross-examination that the accused

made the entries and returned the passbook in presence of the postmaster. P.W.5 proved his R.D passbook Ext.5 of which amount was received by accused who had sealed and signed in proof of such deposit. In cross-examination he has expressed his ignorance as to who was verifying the accounts and who was making the entries in the passbook. P.W.6 proved his passbook and entries by the accused Ext.6 and has stated that at the time of deposit postmaster and dealing assistant were present and he used to pay the amount in presence of the postmaster. P.W.7 and 8 are husband and wife. P.W.7 proves her RD account vide Ext.7 while P.W.8 proves his RD account Ext.8. P.W.7 has stated that she has received the maturity value of deposits from the post office. P.W.9, P.W.10, P.W.11, P.W.12, P.W.13 and P.W.14 have proved their respective R.D passbooks vide Ext.9 to Ext.14. All of them have stated that the accused was receiving the money and was issuing no counterfoil. P.W.11 has stated that he used to get the deposit slips filled up by the staff of his office. P.W.12 has admitted in cross-examination that he could not say to whom he tendered the money on the relevant day i.e. 8.7.2000 and 10.7.2000 and thereby giving money to accused stands withdrawn. P.W.13 is not cross-examined. P.W.14 appears to have forgotten the date of deposit by stating that he opened his passbook in the year 2004.

From the careful reading of the evidence of P.W.1 to P.W.14 who are R.D account holders, it is clear that they were depositing money in their R.D accounts by tendering in the counter of the post office where accused was sitting and after making endorsement in their passbooks he was returning the same. Except P.W.3, no account holders has stated about the fate of their deposit as far as refund is concerned. On the other hand P.W.7 has stated that she had received the maturity value of his R.D account. It may be stated here that P.W.4 Nirupama Mishra has stated that postmaster was making initial and verifying the entries in her passbook. The said witness P.W.4 Nirupama Mishra was contradicted with her statement before previous statement u/s.161 Cr.P.C with regard to opening of her R.D. Account on

10.10.98. The above statement assumes importance because on 29.10.2003 when FIR Ext.62 was lodged, it has contained detail dates and amount misappropriated from her RD account No.76543. But in the charge sheet the said amount is reduced for having been deposited. It may be stated here that sanction order does not reflect that any amount has been deposited by accused for which the FIR stated amount is reduced to Rs.46,394/-. So facts remain proved that accused as a clerk in Dhenkanal Railway sub-post office was receiving the amount tendered by the account holders and was returning the passbook after making entries.

At this juncture the handwriting examination report Ext.59 may be referred to. The forwarding letter sending the questionable documents is not proved. The examination report Ext.59 reveals that the person who wrote the blue enclosed signatures S-1 to S-12 and A-1 to A-12 also wrote the red enclosed signatures similarly stamped and marked vide Q-1 to Q-85. It appears that specimen signatures of accused were taken in 12 sheets vide Ext.60 and those were compared with the signatures available in the passbooks and R.D. journals. P.W.19 Govt. Examiner of questioned documents has admitted that the specimen signatures were sent to their office without any seal of C.B.I. and with the help of microscope and spectrum he examined the documents. The expert opinion of the handwriting is meant to aid the court. It is not understood as to why the prosecution has failed to exhibit the forwarding letter showing the documents sent to the GEQD. In this background prosecution wants to prove that accused has made entries in the RD passbooks in the column meant for signature of the postmaster. I carefully verified all the passbooks exhibited and found that some of the entries are taken up for comparison with the specimen. But there is no comparison of questionable initials with the other initials available in the same column. Had it been done it could have proved that during uncontroversial period, the accused was not putting signature in the passbooks and his plea that at the instance of postmaster he was making all the entries was false. At best the initial of accused in the relevant column

meant for signature of the postmaster is proved but it is not proved that without the authority of the then postmaster who was present and was heading the sub-post office sitting in one room with the accused it was done. So the question as to whether the initial made in the R.D passbook was without authority of the postmaster or with the instruction of the authority like postmaster remains unanswered particularly when substantive evidence of the postmaster is not available.

Here the evidence of P.W.18 who has conducted an inquiry verifying 20 RD passbooks is found relevant. He has stated in his evidence that noticing final irregularities in course of inquiry he submitted report to the Superintendent of Post Offices and accused had misappropriated the amount of Rs.46894/-. This inquiry report is proved by P.W.20 Investigating Officer vide Ext.63/5. It was dated 20.10.2003 by Supdt. of Post Offices, Dhenkanal Division to Post Master, General Sambalpur Diivision. In this report it was concluded that Sri Tripathy had misappropriated R.D deposit in collaboration with Jameswar Garanayak who was working as sub-post master in the following words:

“Later on he destroyed the pay in slip submitted by the depositor, did not make any entry in the RD journal about the deposit nor did he reflect the amount of RD deposits in RD LOTs which have been duly authenticated by the said Sri Garnaik (SPM, Dhenkanal RS) by putting his dated initial and putting the S.O date stamp on the LOT concerned”.

If the fact of involvement of other persons in making transaction with R.D accounts in office is not ruled out, the consequence of initial in a column meant for signature of postmaster will be the determining factor to know the act whether was willful or with intent to defraud. In this regard learned defence counsel vehemently relied upon the evidence of P.W.16 and the ledger cards exhibited vide Ext.36 to Ext.57. It is already noted down that basing upon the entries in the passbook, R.D journal and letter of transaction, entries are made in the head office in ledger. This is stated by

P.W.16 in para-4. He has proved the ledger copy Ext.37 to Ext.57. In cross-examination he has admitted that in case of Nirupama Mishra P.W.4, all total Rs.73500/- reflected in ledger card was found reflected in the passbook. So as far as P.W.4 is concerned, the relevant ledger account Ext.37 reflects no discrepancy vis a vis final maturity dated October, 2002.

With regard to P.W.1 Ramesh Ch.Behera the amount of Rs.36,000/- was reflected as on 22.11.2002 both in the passbook and in the ledger card and in that passbook as on December, 2001, Rs.25,000/- entry was made both in the passbook and in the ledger card. With regard to P.W.2 Swarnalata Debi, P.W.16 has admitted that as on November, 2002 deposit of Rs.19600/- has been reflected in both pass book and in the ledger card. In respect of Sunil Kumar Yadav (not examined) by December,2002 Rs.9800/- has been reflected in the passbook , though he has deposited Rs.9600/- which is also the entry in the ledger. With regard to P.W.4 Pradeep Kumar Mishra, it is stated by P.W.16 vide para-52 that as on August, 2008 deposit of Rs.11,000/- has been properly made in the passbook as well as in the ledger card. With regard to P.W.8, it is stated by P.W.16 in para-50 that by December, 2001, Rs.14500/- was deposited which was reflected in the ledger.

In para-44 it is stated by P.W.16 that after verification of the ledger card refund is made to account holder and both Asst. Post Master and ledger Assistant put their signatures in the ledger card. The above evidence of P.W.16 is prognostic of the fact that ledger cards maintained for verification in the head post office do not differ substantially with the entries made in the passbooks as far as P.W.1 to P.W.14 are concerned and some other R.D passbooks mentioned in the charge sheet are also of the same nature. The above sequential clarity is a stumbling block in prosecutorial adventure to prove misappropriation. Prosecution is unable to explain under what circumstance the amount reflected in the ledger is found tallied with the R.D passbooks. If that is so, the initial of accused in the column -3 of the passbook is nothing but a procedural irregularity and the possibility that it

was done on the authority of the post master cannot be ruled out. Resultantly, the falsification of document for which willful or dishonest intention to defraud is one of the essential ingredients is found wanting and the act of accused may be an irregularity but cannot be said an intentional act to defraud either the R.D account holders or to the department. For the offence u/s. 477-A IPC, the mystery shrouded in and around the entries of the passbooks is not removed and the beneficiary would be by the dictum of the doubt.

8. POINT NO.III.

P.W.1 to P.W.14, the R.D. Account holders have not stated that they were deceived by accused. All of them were educated enough to submit their pay in slips while depositing for their R.D deposits. There is no evidence that accused induced them to deliver money for deposit in the R.D passbooks. It is the evidence on record that while accused and his postmaster were sitting in one room they were tendering their money with pay in slips and getting their passbooks sealed and signed without demanding account slip. None of them has denied the refund of their due as per passbook entry. Breach of procedure without involving any act of fraud or deception cannot amount to cheating. In order to bring home a case under the ambit of Section 420 IPC, not only cheating simplicitor but only dishonest inducement to person sought to be deceived to deliver any property are required to be proved. In the case at hand, neither any inducement by accused to deliver the money for deposit in the RD account nor deception from the very inception to grab that amount is proved beyond reasonable doubt. The prosecution has not proved the sanction of the offence of misappropriation by accused. Reason runs high to record that the offence u/s.420 IPC is not proved beyond reasonable doubt.

9. POINT NO.IV.

The element of dishonesty is implicit in clause 1, 2 and 3 of Section13(1)(d) of P.C.Act,1988 . From the evidence analyzed in context of other points it is apparent that accused neither for himself nor for any other

person had obtained either cash Rs.46394/- or any pecuniary advantage from the R.D account holders. The evidence of P.W.1 to P.W.14 is silent that money tendered for their respective R.D deposits were pocketed by accused. The complicity of others which was revealed in the in house inquiry of P.W.18 leaves enough doubt about the involvement of the accused in exclusion of others to commit misconduct as defined u/s. 13(1)(d) of the P.C.Act,1988.

The totality of the circumstance surfaced during trial is that the involvement of the postmaster Sri Garnaik to instruct accused to perform duty in a manner which subsequently may be found irregularity, is not ruled out and the sequential hazard to obtain financial gain by accused is not proved. When two views are possible regarding commission of irregularities in maintaining official registers, the plea that favours accused is to be accepted and this is what is reiterated in a decision reported in **2006 Criminal Law Journal 518 S.C. (State through Inspector of Police -A.P. - vrs- K.Narasimhachary (Dt.-07-10-2005) where it has been held:**

“ Having regard to the facts and circumstances of this case, we are of the opinion that two views are possible and the view of the High Court cannot be said to be wholly improbable; it cannot be said, in view of the discussions made hereinbefore, that the materials brought on records would lead to only one conclusion, i.e., the guilt of the accused. The impugned judgment, therefore, is sustained”.

10. POINT NO.V

Learned defence counsel vehemently argued that sanction Ext.58 to prosecute accused as obtained on 28.10.2004 from P.W.17 is prejudicial in nature because the same does not reflect that a sum of Rs.11,962/- was deposited by accused. It is true that charge sheet reflects that accused had deposited Rs.11962/- in respect of two accounts i.e. one of P.W.4 Nirupama Mishra and another of Kumari Priyadarshini Mahunta of which father is examined as P.W.3. Both of them have not whispered any such deposit by

accused. If that deposit is made by accused after FIR dated 29.10.2003, the same should have been considered by sanctioning authority. The sanction order does not reflect so, though the alleged misappropriated amount has been reduced. Fact remains that 14 persons are not charge sheeted and the complicity of the postmaster revealed in the domestic inquiry remains in mystery. Law of sanction as required u/s.19 of the P.C.Act, 1988 is well enumerated in the decision reported in **2014 Cri.L.J 930 (S.C.) C.B.I. -vrs- Ashok Kumar Agarwala**. In that decision Their Lordships have summarized the legal position in the following words:

- “8. In view of the above, the legal propositions can be summarised as under:
- (a) The prosecution must send the entire relevant record to the sanctioning authority including the FIR, disclosure statements, statements of witnesses, recovery memos, draft charge sheet and all other relevant material. The record so sent should also contain the material/document. If any, which may tilt the balance in favour of the accused and on the basis of which, the competent authority may refuse sanction.
 - (b) The authority itself has to do complete and conscious scrutiny of the whole record so produced by the prosecution independently applying its mind and taking into consideration all the relevant facts before grant of sanction while discharging its duty to give or withhold the sanction.
 - (c) The power to grant sanction is to be exercised strictly keeping in mind the public interest and the protection available to the accused against whom the sanction is sought.
 - (d) The order of sanction should make it evident that the authority had been aware of all relevant facts/ materials and had applied its mind to all the relevant material.
 - (e) In every individual case, the prosecution has to establish and satisfy the court by leading evidence that the entire relevant facts had been placed before the sanctioning authority and the authority had applied its mind on the same and that the sanction had been granted in accordance with law”.

In the above decision Their Lordships have also reiterated that Court must examine the issue regarding failure of justice in the true sense or a camouflage argument relating to sanction.

Tested in the touchstone of above dictum, the prejudicial plea of defence regarding sanction does not appear meritorious.

The accused is entitled to be given benefit of doubt but defence cannot claim prejudice for omission in the sanction. No other point being urged challenging the initiation of prosecution, it can be concluded that the launching of prosecution is no way defective on account of any illegality or irregularity.

11. Consequent upon above analysis, the complicity of accused in committing irregularity remains doubtful as the sequential stuff of R.D deposits is found intact in comparison with ledger. The procedure in between paves way for suspicion which is not fanciful but reasonable. Inevitably, accused is entitled to be given benefit of doubt.

In the result, I find the accused not guilty of the offences u/s. 420/ 477-A IPC and u/s. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 and acquit him u/s. 248(1) Cr.P.C. The bail bond stands cancelled.

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.

Dictated and corrected by me. Judgment is pronounced in the open court today this the 31st day of October, 2015.

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

LIST OF THE WITNESSES EXAMINED BY THE PROSECUTION.

P.W.1	Ramesh Ch.Behera
P.W.2	Smt. Swarnalata Debi.
P.W.3	Akshaya Kumar Mohantyh.
P.W.4.	Smt.Nirupama Mishra.
P.W.5.	Pradip Kumar Mishra.
P.W.6.	Kanhu CharanMishra.
P.W.7.	Tulasi Dehury.
P.W.8.	Ajit Kumar Dehury.
P.W.9.	Krushna Ch. Sahani.
P.W.10.	Smt.Niharbala Satpathy.
P.W.11	Sidhakar Barik.
P.W.12	Chitaranjan Mohapatra
P.W.13.	Arun Kumar Baral.
P.W.14.	Ramji Singh.
P.W.15	Rudra Narayan Jena.
P.W.16.	Sri Sikhar Behera.
P.W.17.	Satyabrata Satpathy.
P.W.18.	Bhagaban Sethy.
P.W.19.	Smt.Kananbala Jena.
P.W.20.	Sanatan Senapati.

LIST OF WITNESS EXAMINED BY THE ACCUSED.

D.W.1	Prasanna Kumar Tripathy.
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LIST OF DOCUMENTS EXHIBITED BY THE PROSECUTION.

Ext.1.&2	Passbooks of P.W.1 and 2.
Ext.2/1 to 2/8	Respective entries in Ext.2.
Ext.3	Passbook of P.W.3.
Ext.3/1 to 3/9	Respective entries in Ext.3

Ext.4	Passbook of P.W.4.
Ext.4/1	Entry in the passbook.
Ext.4/2	Corresponding entries.
Ext.4/3 to 4/5	Entries.
Ext.5	Passbook of P.W.5.
Ext.5/1 and 5/2	Entries in passbook.
Ext.6	Passbook.of P.W.6
Ext.6/1 to 6/3.	Entries.
Ext.7	Passbook of P.W.7
Ext.7/1.	Relvant entry by accused.
Ext.7/2.	Relevant entry by accused.
Ext.7/3.	Relevant entry by accused.
Ext.7/4	Relevant entry by accused.
Ext.8	Passbook of P.W.8
Ext.8/1 to 8/3.	Relevant entries by accused.
Ext.9	Passbook of P.W.9
Ext.9/1	Relevant entry by accused.
Ext.10.	Passbook of P.W.10.
Ext.10/1 to 10/3	Relevant entries.
Ext.11	passbook.of P.W.11
Ext.11/1 to 11/3	Relevant entries.
Ext.12	passbook.of P.W.12
Ext.12/1 to 12/3	Relevant entries.
Ext.13	Passbook.
Ext.13/1	Relevant entry by accused.
Ext.14	Passbook.
Ext.15	Transfer order
Ext.15/1	Charge report.
Ext.16	Seizure list.
Ext.16/1	Signature of P.W.15.
Ext.17	Transfer order

Ext.18	Copy of postal manual.
Ext.19	Zerox copy of postal manual.
Ext.20	Xerox copy of postal financial book.
Ext.21	Xerox copy of postal savings bank manual.
Ext.22	Passbook.
Ext.22/1	Relevant entry.
Ext.22/2 &22/3	Relevant entries.
Ext.23 to 27	Passbooks.
Ext.28 to 30	RD journals
Ext.31	List of transaction.
Ext.32 to 34	Account books.
Ext.e35	Hand receipt.
Ext.36	RD journal.
Ext.37	Ledger card
Ext.38	Ledger card of A/c No.76575
Ext.39	Ledger card of A/c No. 76577
Ext.40	Ledger card of A/c No. 76582
Ext.41 to 46	Ledger cards.
Ext.57	Application.
Ext.58	Sanction order.
Ext.58/1	Signature of P.W.17
Ext.59	Report of P.W.19
Ext.59/1.	Signature of P.W.19
Ext.59/2	Signatgure of M.L. Sharma GEQD in Ext.59.
Ext.60.	Specimen signatures of the accused P.K.Tripathy.
Ext.61	Reasons of the opinion of P.W.19.
Ext.61/1	Signature of p.W.19.
Ext.62	FIR
Ext.62/1	Signature of S.P.C.B.I.
Ext.16/2	Signature of P.W.20
Ext.63	Letter dated 16.1.2004.

- Ext.63/1 to 63/3 Three volumes of B.O.summary of RSSO.
Ext.63/4. Index card.
Ext.63/5 Original Investigation report of Supdt. Of Post office
Dhenkanal division.
Ext.63/6 Relinquishment charge report.
Ext.63/7 Joining charge report of J.Garanaik.
Ext.63/8 Relinquishment charge report of J.Garanayak.
Ext.63/9 Transfer order of J.Garanaik
Ext.63/10 Transfer memo of J.Garanaik
Ext.60/1 Signature of P.W.20 on last page of Ext.60.

LIST OF DOCUMENTS EXHIBITED BY THE DEFENCE.

NIL.

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