

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. 11/32/13 of 2015/13/09

R.C. No. 19 (A) of 2008.

Date of argument : 10.12.2015.

Date of Judgment : 15.12.2015.

Republic of India.

Versus.

1. A.V.Satyanarayan, aged about 67 years, son of late Venkateswar Rao, Vill. Bapatata, P.S. Bapatla, Dist. Guntur, Andhra Pradesh.
2. Gunanidhi Kumbhar, aged about 60 years, son of late Mahabir Kumbhar, Vill. Satlama, P.S. Barapali, Dist. Baragada.
At/P. at Railway Quarter E-36, Jharsuguda,
P.S. Jharsuguda, Dist. Jharasuguda.

... Accused Persons.

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

For the defence :Sri G.Acharya & Associates, Advs.

Offences u/s. 120-B, 409 of IPC and u/s. 13(1)(c) and 13(1)(d) punishable u/s. 13(2) of the Prevention of Corruption Act, 1988.

JUDGMENT

1. Accused persons stand indicted u/s. 120-B and 409 of Indian Penal code (hereinafter IPC) and u/s. 13(1)(c) and 13 (1)(d) read with Section 13 (2) of the Prevention of Corruption Act, 1988 (hereinafter P.C.Act) for having committed criminal conspiracy, criminal breach of trust to misappropriate a sum of

Rs.3,37,861/- as public servants by corrupt and illegal means during the period from July, 2007 to March,2008.

2. The factual matrix leading to this prosecution runs thus: Accused A.V.Satyanarayan was working as Head Record Officer from 22.12.2006 to 30.4.2008 and accused Gunanidhi Kumbhar was working as Accounts Assistant -cum- Cashier from November, 2004 to March, 2008 in the office of the Railway Mail Service K-Division Jharsuguda. As Head Record Officer, Mr. Satyanarayan was the Drawing and Disbursing officer. The salary bills for various sub-offices as well as the Divisional office were prepared by the Accounts Assistant containing details of recoveries/ deductions towards Provident Fund, Professional Tax , loans from the banks and contribution towards Employees Union Subscription. The cashier Mr. Kumbhar was entrusted for drawl of cash from the Head Post-office and for disbursement of the same to the employees. The acquittance roll and out of account remittance register were maintained by the cashier. Both the H.R.O and Cashier were jointly responsible for non-remittance of such funds. Both of them were the custodian of cash when it is kept in the office safe having one key each. In the account matter, Rule No.236 Note-2 and Rule No.561 Note-1 under Chapter XVIII of Financial Handbook were followed.

It was detected that both the accused persons having deducted a sum of Rs.4,56,022.40paise from the salaries of the employees towards Professional Tax, LIC Premium, Union Subscription, Bank loan equal monthly installment had misappropriated the same. The Superintendent R.M.S. K.Division, Jharsuguda (P.W.12) submitted report on 13.6.2008 Ext.20 before the Superintendent of Police, C.B.I.

Bhubaneswar. Basing upon that FIR No.19 dated 25.7.2008 was registered. Being entrusted by Superintendent of Police, C.B.I., Sri S.N.Rath, Inspector C.B.I. took up investigation.

In course of investigation, it was found that both accused persons had hatched out criminal conspiracy and caused criminal breach of trust and misappropriated a sum of Rs.3,37,861/-. It was also found that during the period July, 2007 to March, 2008 a sum of Rs.1,71,010/- were deducted towards S.B.I. Loan E.M.I in respect of 15 employees. During that period, a sum of Rs.1,46,821/- was deducted towards E.M.I of loan from U.Co.Bank from the salary of twenty employees. In respect of five employees, a sum of Rs.9410/- in the month of March, 2008 was deducted to be deposited towards E.M.I of the loan in the Bank of India. In the month of February, 2008, a sum of Rs.2460/- was deducted from the salary of Jagabandhu Parida for payment towards his loan in the U.Co.Bank. Similarly, in respect of one employee Paresh Ch. Majhi a sum of Rs.10,640/- was deducted towards payment of E.M.I in the Bank of India, Ranihat Branch, but on 17.1.2008 a sum of Rs.2,480/- was only found to have remitted. It is also found that during the period from January 2008 to March, 2008, a sum of Rs.62,375/- was deducted towards Professional Tax but on being asked, accused Gunanidhi Kumbhar only deposited Rs.62,200/- on 29.4.2008. Similarly, for the months August, 2007 and from January, 2008 to March, 2008, a sum of Rs.27,071/- was deducted towards LIC premium of the employees and it was deposited on 30.4.2008. After deposit of deducted amount partially by accused Gunanidhi Kumbhar on 29.4.2008 and on 30.4.2008, the balance amount of misappropriation remains at Rs.3,37,861/-.

As both the accused persons being custodian of cash caused illegal gain as a public servants in furtherance of their criminal conspiracy, sanction (Ext.90) was obtained from the Superintendent of Post offices, K-Division Jharsuguda u/s. 19(1)(c) of the P.C.Act to prosecute accused Gunanidhi Kumbhar. No sanction was necessary as accused A.V.Satyanarayan had retired from service by the time charge sheet was filed on 29.6.2009.

Cognizance was taken on 30.6.2009 and sufficient ground was found to proceed against both the accused persons. Hence, this case.

- 3.** The plea of defence is denial simplicitor to the charge. Both the accused persons in their statements u/s. 313 Cr.P.C have admitted that they were serving as H.R.O and Cashier in the office of the R.M.S. K-Division Jharsuguda during the relevant period vide answer to Question No.40.
- 4.** Prosecution examined 55 witnesses while defence examined none. Ninety five documents were exhibited from the side of prosecution and one document i.e distribution of work in the office is marked Ext. A on behalf of defence through P.W.42. P.W.54 is the Investigating officer while P.W.55 is the Asst. Govt. Examiner of Questioned Documents who has proved the report Ext.94. P.W.2, P.W.3, P.W.4, P.W.5, P.W.6 and P.W.7 are the Managers/ Officers of the Banks to prove loan transaction in respect of employees. P.W.8 and P.W.51 being employees and office bearers of Employees Union, are examined to prove non-deposit of subscription deducted towards union. P.W.1, P.W.13, P.W.14, P.W.27, P.W.36, P.W.42 and P.W.53 are examined to prove the procedure

followed, adopted and accomplished for drawl of salary and remittance. P.W.12 along with P.W.47 and P.W.48 had conducted inquiry before reporting to C.B.I. These three witnesses have proved the enquiry report as well as the statements of both the accused persons. All other witnesses are employees from whose salary deductions were made but not deposited.

- 5.** Points for determination are:
- i.** Whether accused persons during the period from July, 2007 to March, 2008 entered into criminal conspiracy by agreeing to misappropriate the amount deducted from the salary of employees of R.M.S. K-division, Jharsuguda by illegal means?
 - ii.** Whether by that time and place in pursuance of such criminal conspiracy accused persons being entrusted with a sum of Rs.3,37,861/- in the capacity of public servants committed criminal breach of trust?
 - iii.** Whether accused persons by that time and place dishonestly and fraudulently misappropriated a sum of Rs.3,37,861/-?
 - iv.** Whether accused persons by that time and place by corrupt or illegal means as public servants obtained for themselves pecuniary advantage of Rs.3,37,861/- and thereby committed criminal misconduct?
- 6.** The evidence of prosecution is fully focused to the testimonies of official witnesses and public documents. Only one witness P.W.53 is not cross-examined. The reliability of the witnesses is not questioned by defence. The wholesome of their testimony are to be culled out to answer the points raised. Though not disputed but being a criminal trial, it is primordial necessity to

satisfy the ingredients of the offences. In doing so, the status of the accused persons and their duty come first.

P.W.12 and P.W.48 have proved the inquiry report which reveals that accused A.V.Satyanarayan was working as Head Record Officer while Gunanidhi Kumbhar was working as Cashier -Asst. Account in the office of R.M.S. K.Division Jharuguda during the period from July, 2007 to March, 2008. Both the accused persons had admitted the same in their statement u/s. 313 Cr.P.C. P.W.1, P.W.13, P.W.27, P.W.36 , P.W.42 and P.W.53 being attached to the said office in the capacity of peon, bill clerk and office Assistant have corroborated the status of the accused persons as public servants in the R.M.S. K-Division, Jharsuguda. Fact needs no further narration. By the time charge sheet was filed A.V.Satyanarayan was admittedly retired from service. The sanction order Ext.90 in respect of accused Gunanidhi Kumbhar is not challenged. On cursory glance of the sanction order, it is found that authority having power to remove accused Gunanidhi Kumbhar from service, had applied his mind and his satisfaction is not pretentious. Consequently, the prosecution is found to have been launched after due sanction in respect of Gunanidhi Kumbhar and both the accused persons are found to be the functionaries of R.M.S. K-Division, Jharsuguda and thereby were public servants. It is established beyond reasonable doubt.

7. ANSWER TO POINT NO.1.

Whether accused persons during the period from July, 2007 to March, 2008 entered into criminal conspiracy by agreeing to misappropriate the amount deducted from the salary of employees of R.M.S. K-division, Jharsuguda by illegal means?

Functionally and officially both the accused persons are clubbed in the R.M.S K-Division Jharsuguda during the relevant period from July,2007 to March,2008. Accused A.V.Satyanarayan as Head Record Officer was the drawing and disbursing officer, while accused Gunanidhi Kumbhar was the Cashier-cum-Account Assistant.

P.W.53 is the Asst. Record Officer, Accounts of the office of the HRO. He has stated that HRO as D.D.O is personally responsible for all the monetary transaction. The salary bill of the employee is prepared by the Bill Assistant and after encashment, cashier makes payment to the employees. In respect of out-of-account-recovery, cashier maintains a register and retains the amount and hands over to HRO after full recovery. Thereafter, the same is deposited under the signature of HRO by cashier in different schedules. The HRO and the Cashier are joint custodians of all the cash. He has also stated that the DDO is personally responsible for all the monetary transaction under Rule 68 of Financial Hand Book Volume-II. On 28.4.2008 he could know that there was missing of deposits from the out of account amount in respect of one Khetrabasi Kharsel and then he took him to the Superintendent RMS K-Division. This witness is not cross-examined. The said Khetrabasi Kharsel is examined as P.W.26. He has corroborated the evidence of P.W.53 stating that he had authorized to HRO to deduct the loan installment from his monthly salary and in the year 2008 from Bank he came to know that deducted amount for six months was not credited to his loan account. He has stated that HRO was deducting Professional Tax, Union subscription and co-operative subscription from his salary. He

proved Ext.34/1 under which he had authorized the HRO on 27.2.2004 to deduct E.M.I for his flood loan from the State Bank of India. P.W.12 the Senior Superintendent of Post Offices has stated that accused A.V.Satyanarayan, Head Record Officer was the Drawing and Disbursing Officer and as per order of HRO cashier deducts the non-statutory recoveries such as LIC premium, Professional Tax, Bank Loans, Co-operative dues and Union Subscription from the salary of the employees and remittance is made after preparation of schedule under different heads separately after signature of HRO-cum-DDO. He has stated that HRO and Cashier are jointly responsible for maintenance and custody of the registers and cash. P.W.13, Office Accountant, has proved the distribution of work in HRO office vide Ext.22. P.W.14 corroborates the above evidence stating that deducted amounts are kept under custody of HRO and cashier and the said amount was remitted under the signature of HRO. In cross-examination he has admitted that on the information of accountant, the deductions are made by the cashier and cash is disbursed by both cashier and H.R.O. In the acquittance roll, salary is disbursed after obtaining signature of employee. P.W.27 is the Bill Clerk. He has stated about the procedure of encashment of bill, deduction by the cashier and disbursement and the deposit of deducted amount under signature of H.R.O. He has stated that he had intimated the Post Master General about non-credit of his deducted money in the loan account for the month of May, 2008. This witness P.W.27 has directly implicated accused HRO A.V. Satyanarayan and Cashier Gunanidhi Kumbhar as his deducted amount is found not to have been remitted. P.W.36 another Bill Clerk corroborated the above procedure and the handling of

cash and register by the DDO and Cashier. P.W.47 and P.W.48 have stated about the procedure which corroborates the above evidence.

Most importantly, through P.W.42 defence got the office order regarding distribution of work exhibited vide Ext.A. This witness is the Account Assistant from 2007 to 2010. As the defence has relied upon the distribution work in the HRO office, it is necessitated to read the same carefully. In that office order by Superintendent of RMS, the duty of the Head Record Officer is stated to be amongst others, to check the registers and ledgers maintained in the Accounts branch and to remain joint custodian of cash when it is kept in the office safe and lock with one key with him and the other with the cashier. As admitted by this witness in the cross-examination the said notification Ext.A vide Col.4 prescribes the duties and responsibilities of Account Assistant -cum- Cashier with special pay. It prescribes that cashier is to receive the duplicate key and cash of Iron chest from HRO and to remain solely responsible for transaction of cash during the working hour of the office. He is to maintain a rough-note-book regarding the daily transaction of cash and register of daily disbursement. He is to grant certificate regarding GPF balance and other loans and advances and forward them to the A.R.O Accounts for necessary check and to maintain the registers for Co-operative society dues, LIC recoveries, Bank loan collections and Professional Tax cases. This duty chart being admitted by defence vide Ext.A corroborates the other evidence stated above and proves the mode, method and manner in which both accused persons as HRO and Cashier were handling drawl and disbursement as well

as custody of cash. Both of them are responsible for the custody of deducted amount from the salary of the employees.

If the amount deducted were neither kept in the safe custody of the office locker nor remitted as per schedule to the offices for which it was deducted, the combination of minds of both the HRO and Cashier to do an illegal act is a reasonable inference by necessary implication. On the relevancy of relationship amongst conspirators to infer formation of conspiracy, the Hon'ble Apex court in the decision reported in **AIR 2011 SC 1037 V.S.Achuthanandan -vrs- R. Balakrishnan Pilai and others, observed that:-**

"As rightly observed by the Special Court, the relationship between A1 and A3 is a relevant factor in arriving at the circumstances leading to the formation of the conspiracy."

For a considerable period for nine months i.e. from July, 2007 to March, 2008 , if both the custodians had failed to keep the cash in safe custody which was deducted from the salary of the employees without remitting the same to different offices , it can be said that they have had an agreement to do illegal act by illegal means. They pursued their illegal act by not depositing the deducted amount even after complaint made by the employees.

- 8.** The core principle of conspiracy i.e. an agreement to do criminal offence by both the accused persons having been surfaced in the above manner, let me test the same from other evidence.

(a) P.W.47 and P.W.48 were assisting the enquiry made by the Superintendent RMS K-Division, Jharsuguda P.W.12. The Superintendent P.W.12 has stated that he conducted enquiry about non-payment of dues and misappropriation of amount by cashier in connivance with HRO and he had submitted his report Ext.18. P.W.47 has corroborated the testimony of P.W.12 and stated that in course of inquiry he had recorded the statement of accused persons on 30.4.2008 and on 6.5.2008 vide Ext.51 and Ext.56. P.W.48 has stated that in course of inquiry he had recorded the statement of accused Gunanidhi Kumbhar on 22.5.2008 and 27.5.2008 vide Ext.59 and Ext.60. In cross-examination this witness admitted that in course of recording the statement of accused he had shown all the papers and documents to him and in presence of R.C.Patel he had recorded the statement of accused. He denied the suggestion that signature of accused Gunanidhi Kumbhar was taken in plain papers and was designed to be his admission. Despite incisive cross-examination, nothing has been elicited to disbelieve P.W.12, P.W.47 and P.W.48. No animosity is suggested. I carefully go through Ext.51/1 in which accused Gunanidhi Kumbhar on 30.4.2008 admitting the non-deposit of deducted amount has categorically written "Sri Paresh Ch. Majhi, Typist Division Office had taken money from me and assured deposit himself at the Bank as such I have paid him..... I assured to deposit all pending due amount at respective Bank/ Office on 5.5.2008 positively. If I will fail to deposit action as deem may be taken by my authority".

In his statement dated 6.5.2008 he has stated that the matter was also brought to the notice of HRO and one key

was with him while another was with HRO and he (HRO) never used to lock because he used to leave office earlier every day. In his statement dated 22.5.2008 vide Ext.59, accused Gunanidhi Kumbhar has admitted to have not deposited the amount , but asked 15 days time to deposit the same.

Ext.56 is the statement of accused A.V. Satyanarayan dated 30.4.2008. In his statement, admitting the deduction from salary, has expressed his withdrawal from the conspiracy stating that collected amount was with the cashier and he had not deposited the amount. He has categorically stated that "I have received a complaint from the Bank Manager, UCO Bank, Rourkela on 21.1.2008 about non-payment of five installments. ... In good faith without negligence I have not brought the matter to higher authority. xxxx ... However I will try myself to get the amount due for deposit at a different banks etc. deposited from Shri Gunanidhi Kumbhar, cashier".

The above statements were given by accused persons in course of inquiry before P.W.47 and P.W.48. Both the accused persons have admitted the fact of non-deposit and disclosed each others indulgence in such illegal act. They did not pose any potential defence save and except more time to deposit the same. In fact they secured time to deposit the same and thereby achieved more modest ends than exoneration. These three statements are relevant U/S. 30 of the Evidence Act. The law in this regard is well stated in a decision reported in

(i) (1971) 3 SCC Page-432 Babu Rao Baji Rao Patil -vrs- State of Maharastra.

"In a case of conspiracy in which only circumstantial evidence is forthcoming, when the broad features are proved

by trust-worthy evidence connecting all the links of a complete chain, then on isolated events the confessional statements of the co-accused lending assurance to the conclusions of the Court can be considered as relevant material and the principle laid down in the case of Hari Charan Kurmi 1964 (6) S.R.C. 623 would not vitiate the proceedings. "

(ii) In another case of similar nature reported in AIR 1967 Supreme Court 1590 (Madan Lal -vrs- State of Punjab), on the admissibility of confessional statement it is reiterated that

"No prejudice could be said to have resulted in view of the appellant's confession that he had in fact misappropriated Rs. 2,500 and was prepared to deposit that amount."

On the advent of above law, once the above statements of accused persons are found admissible u/s.30 of the Evidence Act as extra judicial confession, the agreement for criminal conspiracy is found to have been pursued in a continuous manner. Both of them were in a planned job and joined to achieve collectively more than one could accomplish alone.

(b) The second piece of evidence is the partial deposit of misappropriated amount by accused Gunanidhi Kumbhar. P.W.47 has proved the deposit of Rs.62,200/- by accused Gunanidhi Kumbhar on 29.4.2008 towards deducted amount of Professional Tax after detection of offence vide Ext.52. He has also proved Ext.53 money receipt dated 30.4.2008 showing the deposit of Rs.27,071.40paise by Gunanidhi Kumbhar. Both the documents are perused and found to be correct in this regard. Ext.52 is the original Treasury Chalan depositing of Rs.62,200/- by accused Gunanidhi Kumbhar towards Professional Tax for

the month of January to March, 2008. Ext.53 is the money receipt in original issued by LIC Division Sambalpur showing deposit of Rs.27,071.40Paise towards LIC premium on behalf of Head Record Officer having P.A Code No.580012 for the period from 8/2007 to 3/2008.

The act of depositing the defalcated amount is an admission as per decision reported in **2004 Criminal Law Journal 4366 Rama Nandan Prasad -vrs- State of Odisha wherein it is said as follows-**

"11. Whatever may be the evidence adduced by the prosecution, one thing is not disputed that the appellant without any demur deposited a sum of Rs. 10,217.15, vide Exts. 7 and 7/1, and also a sum of Rs. 30,000.00 vide Exts. 7/4 and 7/5 and the said Act of the appellant fortifies the case of the prosecution that the appellant had inflated the amounts in the cash books and had misappropriated cash, might be for temporary periods. The plea of the appellant that the aforesaid amounts were found short due to wrong entries in the cash books cannot be believed. Depositing the misappropriated amount by the appellant fully substantiated the case of the prosecution that he had misappropriated the same. The technical pleas raised by the learned counsel for the appellant at this stage would therefore not stand in the way of the prosecution."

This act and conduct of depositing defalcated amount proves the common design of both the accused persons. One accused being privy in obligation to cash custody for another and such conduct having been reflected in depositing the amount, the criminal conspiracy hatched out by the relationship

and role played by both the accused persons is relevant under section 10 of the Evidence Act.

Having scanned the evidence of relationship, extra judicial confession, admission by deposit and conduct, the elements of criminal conspiracy as required u/s. 120-B IPC is found proved beyond reasonable doubt.

9. ANSWER TO QUESTION NO.2.

Whether by that time and place in pursuance of such criminal conspiracy accused persons being entrusted with a sum of Rs.3,37,861/- in the capacity of public servant committed criminal breach of trust?

Entrustment of Rs.3,37,861/- is stated to have been done by way of deduction of money and in not remitting the same to the offices for which it was deducted. In order to avoid repetition it may be stated that both the accused persons are responsible as DDO and cashier to deduct such amount from the salary of the employees and to remit the same to different offices.

The employees from whose salary deductions were made are examined. P.W.9, a loanee of State Bank of India, did not make any grievance about non-deposit. P.W.10 a loanee of Bank of India has stated that EMI of Rs.1435/- deducted from his salary was not deposited. P.W.11 stated that his monthly installment Rs.1766/- for the month of October, 2007 to March, 2008 was not deposited, so also Professional Tax of Rs.20/- per month by both the accused persons. P.W.15, P.W.16, P.W.17, P.W.18, P.W.19, P.W.20, P.W.21, P.W.22, P.W.23, P.W.25, P.W.26, P.W.27, P.W.28, P.W.29 and P.W.30 have proved loan documents from the State Bank of India vide Ext.23 to Ext.31 and Ext.33 to Ext.38 respectively. They were the

employees of the R.M.S. K-Division, Jharsuguda. All of them have stated that deductions were made from their salary towards EMI of the loan.

P.W.24, P.W.31, P.W.32, P.W.33, P.W.34, P.W.35, P.W.37, P.W.38, P.W.39, P.W.41, P.W.43, P.W.44, P.W.49 and P.W.52 have proved their loan documents with U.Co.Bank vide Ext.32, Ext.39. Ext.40 to Ext.49, Ext.67 and Ext.70 respectively. P.W. 45, sorting-Assistant, and P.W.46, Mailman, of RMS K-division Jharsuguda have stated that for their loan from U.Co. Bank Jharsuguda Branch, deductions were made from their salary towards E.M.I and the same was not deposited by the accused persons.

Learned Defence counsel submits that the loanee employees having not stated in detail about the particulars of deduction, the prosecution cannot be said to have proved entrustment. In a case of this nature where documents contain the particulars contemporaneously entered for a considerable period, the oral testimony is expected to be un-detailed. On cursory glance of the testimonies it is apparent that the witnesses due to loss of focus to minute detail particulars of their salary have failed to say so, but proved their documents. Only because a witness fails to particularize the deducted accounts, his evidence cannot be discarded.

P.W.8, a Mailman of the said office has proved Ext.16 to say that he was receiving the money from cashier Gunanidhi Kumbhar towards subscription for the union. He also stated to have signed in Ext.16. The said register vide Ext.16/1 shows that no receipt was made for the month of January, February and March, 2008. He has stated to have submitted a complaint

vide Ext.17 which reveals that union subscription from December, 2007 to March, 2008 amounting to Rs.2650/- was not paid to Divisional Secretary. P.W.2 Manager of U.Co.Bank has proved Ext.3 E.M.I statement and Ext.4 statement of accounts. P.W.3 the Manager of Bank of India has proved the information regarding defaulter of EMI vide Ext.5 and statement of account Ext.7 series. P.W.4 Manager of U.Co.Bank proved loan transaction vide Ext.9. P.W.5 Manager of S.B.I. and P.W.7 Field Officer have proved Ext.9, Ext.12, Ext.13 and Ext.15 showing the statement of accounts and statement of defaulting EMIs. P.W.6 another Manager of Bank of India, Ranihat Branch proved Ext.11 in respect of loan transaction of Pares Ch. Majhi. In cross-examination he has admitted that he has not come across any default to the loan. From the above evidence of employees who have stated about their loan transaction with banks having authorization to deduct EMI from their salary get corroboration from Bank accounts and clearly prove that accused persons as drawing and disbursing authority after deducting the EMI amount from their respective salaries and had failed to deposit the same in the banks. The stated deductions from the salary get corroboration from the registers Ext.1 and Ext.2. This register is proved by P.W.1 and P.W.12 who are the Peon and Superintendent of Post-offices respectively. P.W.1 states that he was assisting the cashier and accountant. In cross-examination he has admitted that as the signatures of Gunanidhi Kumbhar in register appear to be similar, he was identifying the same. P.W.12 stated that deduction registers for statutory dues were being maintained by the HRO office, so also the disburse register. On perusal of the deduction register of out-of-account Ext.1, it is revealed

that it is maintained since 27.1.2006 containing the name of the employees, net pay, deduction towards club, association, N.E. PR, Professional Tax, Co-operative Society, LIC , EMI towards SBI , Bank of India, U.Co. Bank. It shows the net payment after deduction from pay. The last entry was made up to April,2008. Similarly, Ext.2 is the disbursement register maintained from 15.6.2006 date wise. The last entry was made on 6.5.2008 with endorsement closed.

Learned defence counsel disputed the authenticity of both the registers of Ext.1 and Ext.2 stating that no page certificate is given in Ext.1 and disbursement register is a rough note book. It may be stated that as per Ext.A duty chart, the cashier is to maintain one rough note book regarding the daily transaction . So if the same is maintained, it cannot be disputed as not relevant. With regard to Ext.1, lack of page certificate cannot be a pointer of fact that it was not the document of HRO, RMS K-division office. The defence has not disputed that those documents were not maintained by accused persons. At this juncture, the evidence of P.W.55 Asst. Govt. Examiner of Questioned Documents and his report Ext. 94 assumes importance. It proves that the entries made in the Ext.1 Register vide Q-1 to Q-62, Q-64 to Q-77, Q-79 to Q-89, Q-129 Q-131, Q-133, Q-134, Q.136 to 144 are of the same person vide S-1 to S-21 and S-29 to S-52. Ext.88 is the specimen handwritings and signatures of accused Gunanidhi Kumbhar and it was taken by I.O P.W.54 who has stated that he sent the sample and questioned documents to CFSL for comparison on 20.6.2009.

The registers Ext.1 and Ext.2 were required to be maintained in the Account Section of HRO as per rule and distribution of work by the cashier accused Gunanidhi Kumbhar. The HRO accused A.V. Satyanarayan had authority and was responsible for maintenance of the same. The higher authority P.W.12 has proved the same. The handwriting found therein is not disputed to be of accused Gunanidhi Kumbhar. Entries in Ext.1 and Ext.2 are found to have been contemporaneously made at the time the transaction took place. So, there is no reason to doubt the authenticity of register Ext.1 and Ext.2 and its entry which is done in course of official transaction by the officer responsible to maintain it. Both the documents are admissible u/s.35 of the Evidence Act.

The entries in Ext.1 and Ext.2 get corroboration from the acquittance roll proved vide Ext.72 to Ext.80. The acquittance roll sheets prove that the employees named therein had received the net payment making endorsement over the revenue stamp. Resultantly, Ext.1 and Ext.2 get corroboration from acquittance roll. In turn it corroborates the evidence of employees examined as witnesses who have proved their loan documents. This proves that deducted amount from the salary of the employees in course of drawal and disbursement was kept in the custody of both the accused persons under their lock and key. Their responsibility to be the custodians of such deducted amount is proved beyond reasonable doubt.

Once the cash is brought to the custody of both the accused persons having key of the safe locker , it can be said without doubt that the monies so kept were entrusted duly for which both the accused persons are under obligation to explain

its accounting. The amount of entrustment is stated by prosecution to be Rs.3,37,861/- after deposit of Rs.62,200/- towards Professional Tax on 29.4.2008 vide Ext.52 and Rs.27,071.40paise towards LIC premium on 30.4.2008 vide Ext.53. Though same is not carved out in specifics, on verification of registers and the oral testimony of the witnesses examined, the following amounts are found not deposited.

Sl. No	Name of the employees	Deduction period.	E.M.I.amount	Deducted amount
1	2	3	4	5
1	Arun Kumar Naik (P.W.15)	Sept. Oct. Nov. 2007	Rs.2130 p.m.	14910
2	Jagdish Panigrahi (P.W.16)	Sept.2007	Rs.1920 p.m.	3840
3	Nepal Prasad Namdeo (P.W.17)	Sept., and Nov. 2007	Rs.1000 p.m.	7000
4	Basudev Chauhan (P.W.18)	Sept. and Nov. 2007	Rs.2150 p.m.	10250
5	Gokulananda Panigrahi (P.W.19)	Sept., and Nov., 2007	Rs.1920 p.m.	13440
6	Sushil Chandra Besen (P.W.20)	Sept., and Nov., 2007	Rs.2450 p.m.	17150
7	Chamar Gond (P.W.21)	Sept., and Nov., 2007	Rs.1650/- p.m	11550
8	Debaraj Bhoi (P.W.22)	Sept., and Nov., 2007	Rs.1350/- p.m	9450
9	Harihar Kaudi (P.W.23)	Sept., Oct. and Nov., 2007	Rs.1650/-p.m.	11550
10	Premananda Khando (P.W.27)	Nov., 2007	Rs.2250/- p.m.	4500
11	Chandramani Chhachan (P.W.28)	Nov., 2007	Rs.1800/-	9000
12	Santosh Kumar (P.W.29)	Sa Nov.,2007	Rs.1100/-	5500
13	Satyananda Dilla (P.W.30)	Nov., 2007	Rs.2100/-	10550

14	Govinda Behari Patel (P.W.24)	Nov. 2007	Rs.2675/-	2675
15	James Tapno (P.W.31)	Nov., Dec.,2007 and Feb. March, 2008	Rs.2600/- p.m.	10400
16	Mithilesh Lal (P.W.32)	Nov.,2007	Rs.2358/-	2358
17	Nepal Naik (P.W.33)	Nov., Dec.,2007 and Feb. March, 2008	Rs.1575/- p.m.	6300
18	Rabindranath Mansingh (P.W.34)	Nov.,07	Rs.2225/-	2225
19	Behari Thakur (P.W.35)	Nov.,07	Rs.2455/-	2455
20	Sudhir Hanuman (P.W.41)	Sept.,2008	Rs.2045/-	2045
21	Bhagab Dilla (P.W.43)	Nov., Dec.,2007 and Feb. March, 2008	Rs.1590/- p.m.	6360
22	Prahallad Bhainsa (P.W.44)	Nov., Dec., 2007 and Feb. March, 2008	Rs.1415/- p.m.	5660
23	Bhagabat Ray (P.W.46)	Nov., Dec., 2007 and Jan., Feb. March, 2008	Rs.2040/- p.m.	10200
24	Sankarsan Nath (P.W.45)	Nov., Dec.,2007 and Jan., Feb. March, 2008	Rs.1780/- p.m.	8900
25	Bhagaban Biswal (P.W.49)	Nov., Dec.,2007 and Feb. March, 2008	Rs.1240/- p.m.	4960
26	Sriram Ch.Majhi (P.W.52)	Nov., 07	Rs.2455/-	2455
27	Niranjan Kumar Patel (P.W.37)	Nov., Dec.,2007 and Jan., Feb. March, 2008	Rs.2360/- p.m.	11800
28	Dulal Ch.Roy (P.W.38)	Nov. And Dec. 2007	Rs.2045/- p .m.	4090
29	Manoj Kumar Nayak (P.W.11)	Sept. Nov. , Dec.,2007 and Feb. March, 2008	Rs.1766/- p.m.	8830
30	Yudhistir Bagar CSW No.33 (dead)	Oct. Nov.,2007 and Jan., Feb. March, 2008	Rs.1680/- p.m.	8400
31	Md.Ayub CSW No.34 (dead)	Oct. Nov.,2007 and Jan., Feb. March, 2008	Rs.1340/- p.m	6700
32	M.Prasad Rao CSW No.42 (dead)	Oct.2007 and Jan., 2008	Rs.1025/- p.m.	2050
33	Raghupali Chamar CSW 44 (dead)	Oct. Nov. 2007 and Jan., Feb., and March, 2008	Rs.1766/- p.m.	8830
34	Paresh Ch.Majhi	July, 07 to Feb.,08,	Rs.1330/- p.m. X 8 months (-) 2480/- (deposited)	8160

35	Sada Gochhayat P.W.10	Mach, 2008	Rs.1435/-	1435
36	Adhir Kumar Barik	March,2008	Rs.933/-	933
Aggregate of above				2,56,911/-
Subscription of the total members of All India RMS and MMS employees Group –D union, P.W.8, Ext.17.				2650/-
Total.				Rs.2,59,561/-
				-

The above amount of Rs.2,59,561/- under dominion of accused persons was not deposited. It violated the direction of law prescribing the mode in which such trust was to be discharged. Their dishonest intention can be inferred as wrongful loss was caused to the employees. Added to above, accused Gunanidhi Kumbhar had deposited a part of defalcated amount on 29.4.2008 and 30.4.2008 vide Ext.52 and Ext.53 which amounts to admission of misappropriation. Being public servant, both of them are found to have achieved the object their conspiracy. Offence u/s. 409 IPC is proved beyond reasonable doubt.

10. ANSWER TO POINT NO.3.

Whether accused persons by that time and place dishonestly and fraudulently misappropriated a sum of Rs.3,37,861/-?

Both the accused persons are public servants as defined u/s. 2(c) of P.C.Act, 1988. Entrustment of Rs.2,59, 561/- was made to accused persons. They did not deposit the same in the manner they were directed under law to do. They caused wrongful loss to the employees from whose salary money was deducted. They yielded wrongful gain for themselves. Accused persons set apart deducted amount to deposit in the bank, union, LIC and Govt.. Thereby, they become trusty to carry forward the same. They misappropriated the same. The

money was lawfully entrusted but unlawfully misappropriated. Their dishonest intention to cause loss of the employees has been illuminated. Sequentially, the offence u/s. 13(1)(c) of the P.C.Act is proved to the hilt.

11. ANSWER TO POINT NO.4.

Whether accused persons by that time and place by corrupt or illegal means as a public servant obtained for themselves pecuniary advantage of Rs.3,37,861/- and thereby committed criminal misconduct?

Both the accused persons held public office under lawful obligation to discharge the distribution of work. They were responsible to manage and handle the accounts including the registers and cash. They deducted the money to the tune of Rs.2,59,561/- and without depositing, they resorted to illegal means. By not keeping the same in safe custody, they used for their own purpose and took pecuniary advantage of the same. Their official position was abused and demeaned. It was in pursuit of their object of conspiracy. This is established by necessary implication. Accordingly, the offence u/s. 13(1)(d) of the P.C.Act 1988 is proved.

12. Sequel to the reasoning evidenced enroute the perplexed plea of denial by defence to draw conclusion, the prosecution is found to have proved the offence u/s. 120-B and 409 IPC and u/s. 13(1)(c) and 13(1)(d) punishable u/s. 13(2) of the P.C.Act, 1988. In the result, accused persons are held guilty of the aforesaid offences and are convicted thereunder.

With regards to extension of privilege of Probation of Offenders Act, it is apt to note that few days back Hon'ble Apex Court in the case of **Yogendra Kumar Jaiswal Etc -v- state**

of Bihar and Others in CIVIL APPEAL Nos. 6448-6452 of 2011 vide Judgment dated 10.12.2015 have observed :

“Corruption, a ‘noun’ when assumes all the characteristics of a ‘verb’, becomes self-inflective and also develops resistance to antibiotics. In such a situation the disguised protagonist never puts a Hamletian question- “to be or not to be”- but marches ahead with perverted proclivity – sans concern, sans care for collective interest, and irrefragably without conscience. In a way, corruption becomes a national economic terror”.

The sense of insecurity having been experienced due to corruption, section 18 of the Probation of Offenders Act provides in negative the applicability of Probation of Offenders Act. Further, the punishing provision Section 13(2) of the P.C.Act is amended to enhance sentence vide Act 1 of 2014 with effect from 16.1.2014. The same is not attracted here for the prosecution ignited earlier. Having regards to the gravity of the offence and prohibitory provision, it is felt expedient not to extend the Probation of Offenders Act.

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 15th December, 2015.

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

HEARING ON POINT OF SENTENCE.

Heard the convicts and the learned counsels for both parties. Leniency is prayed. Having regards to nature of criminal misconduct established, the doctrine of proportionality in awarding sentence would be adhered to. The minimum sentence would serve the ends of justice. The convicts are sentenced to undergo rigorous imprisonment for one year and to pay fine of Rs.25,000/- in default to undergo rigorous imprisonment for three months each for the offence u/s. 120-B IPC, sentenced to undergo rigorous imprisonment for one year and to pay fine of Rs.25,000/- in default to undergo rigorous imprisonment for three months each for the offence u/s. 409 IPC and sentenced to undergo rigorous imprisonment for one year and to pay fine of Rs.25,000/- in default to undergo rigorous imprisonment for three months each for the offence under Section 13(1) (c) punishable u/s. 13(2) of the Prevention of Corruption Act, 1988. No separate sentence is awarded for offence u/s. 13(1)(d) of the P.C.Act in view of sentence to other offences. The substantive sentences awarded are to run concurrently.

The period undergone as UTP be set off u/s. 428 Cr.P.C.

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. Sentence is pronounced in the open court today this the 15th December, 2015.

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

LIST OF WITNESSES EXAMINED ON BEHALF OF PROSECUTION.

P.W.1.	Sitaram Tiwary
P.W.2.	Ranjit Rout.
P.W.3.	Nirod Kumar Mohanty.
P.W.4.	Saroj Kumar Sahu.
P.W.5.	Pradipta Kishore Panda.
P.W.6.	Kedar Nath Kuanr.
P.W.7	Braja Bandhu Pattanaik.
P.W.8	Abhaya Charan Hota.
P.W.9	Gajendra Nayak.
P.W.10	Sada Gochhayat.
P.W.11.	Manoj Kumar Nayak.
P.W.12	Bhajagovinda Satpathy
P.W.13	Amat Kumar Bose
P.W.14.	Saroj Kumar Nayak.
P.W.15	Arun Kumar Nayak
P.W.16	Jagadish Panigrahi
P.W.17	Nepal Prasad Namdeo
P.W.18	Basudev Chouhan
P.W.19	Gokulananda Panigrahi
P.W.20	Sushil Chandra Besan
P.W.21	Chamn Goud
P.W.22	Debaraj Bhoi
P.W.23	Harihar Kaudi
P.W.24	Gourekhhbehari Patel
P.W.25	Govinda Kaxa
P.W.26	Khetrabasi Kharsel
P.W.27	Premananda Khanda
P.W.28	Chandramani Chauhan
P.W.29	Santosh Kumar Sa
P.W.30	Satyanarayan Dilla
P.W.31	Jamu Tapno
P.W.32	Mithilesh Lal
P.W.33	Nepal Naik
P.W.34	Rabindranath Mansingh
P.W.35	Behari Thakur
P.W.36	Bhubaneswar Pasayat
P.W.37	Niranjan Kumar Patil
P.W.38	Dulal Chandra Ray
P.W.39	Sarat Kumar Dash.
P.W.40	Adhira Kumar Barik
P.W.41	Sudhir Hanuman
P.W.42	Anand Prakash Tigga
P.W.43	Bhagaban Dilla
P.W.44	Prahallad Bhainsa

P.W.45	Sankarsan Nath
P.W.46	Bhagabat Ray
P.W.47	Mohan Chandra Naik
P.W.48	Jameswar Gadnaik
P.W.49	Bhagaban Biswal
P.W.50	Biswajit Nayak
P.W.51	Gouri Sankar Panda
P.W.52	Sriram Chandra Majhi
P.W.53.	Ramesh Chandra Patel
P.W.54	Sachidananda Ratha
P.W.55	Sujay Saha

LIST OF WITNESSES EXAMINED ON BEHALF OF DEFENCE.

None.

LIST OF DOCUMENTS EXHIBITED ON BEHALF OF THE PROSECUTION.

Ext.1.	Annual Register.
Ext.1/1 to 1/10	Entries in Ext.1.
Ext.2	Disbursement register.
Ext.2/1 to 2/7	Signature of Gunanidhi Kumbhar
Ext.3	Information
Ext.3/1	Signature of P.W.2
Ext.4 to 4/19	Statement of account
Ext.5	Information
Ext.5/1	Signature of P.W.3
Ext.6	Information
Ext.6/1.	Signature of P.W.3
Ext.7 to 7/4	Statement of accounts
Ext.7/5 to 7/9	Certificates.
Ext.8 to 8/4	Authorisation by D.D.O.
Ext.9	Letter
Ext.9/1	Signature of P.W.3
Ext.10	Signature of Accountant
Ext.10/1	Signature of T.Panda
Ext.10/2	Forwarding letter.
Ext.10/3	Signature of Trinath Pattanaik
Ext.11	Signature of Accountant
Ext.11/1	Signature of Chief Manager
Ext.12	Intimation
Ext.12/1	Signature of P.W.7
Ext.13	Report
Ext.14	Letter
Ext.14/1	Signature of Chief Manager.
Ext.15 to 15/14	Certified copies of statement of account.
Ext.16	Register

Ext.16/1.	Endorsement by P.W.8
Ext.17	Written intimation
Ext.17/1	Signature of P.W.8
Ext.18	Report submitted to P.M.G. Sambalpur
Ext.18/1	Signature of P.W.12.
Ext.19	Relevant portion of copies.
Ext.20.	Report of P.W.12 to CBI
Ext.20/1	Signature of P.W.12.
Ext.21	Register of Advance remittance maintenance by P.W.13
Ext.22	Memo of distribution of work of HRO Jharsuguda.
Ext.23	Loan documents including application and credit scoring criteria of P.W.15
Ext.23/1.	Authorisation of H.R.O.
Ext.24	Loan application with authorization and instruction of P.W.16
Ext.24/1	Authorisation to HRO of P.W.16
Ext.24/2	Letter of authority by HRO
Ext.25	True copy of loan application of P.W.17
Ext.25/1.	Authorisation to HRO
Ext.25/2	Copy of letter of authority of HRO
Ext.25	True copy of loan application of P.W.26
Ext.26/1.	Authorisation to HRO
Ext.26/2.	Copy of letter of authority of HRO
Ext.27	True copy of loan application of P.W.19
Ext.27/1	Authorisation to HRO
Ext.27/2	Copy of letter of authority of HRO
Ext.28	True copy of Loan application of P.W.20
Ext.28/1.	Authorisation of p.W.20 to HRO
Ext.28/2.	Copy of the letter of authority of HRO
Ext.29	True copy of Loan application of P.W.21
Ext.29/1.	Authorisation of P.W.21 to HRO
Ext.29/2	Copy of the letter of authority of HRO
Ext.30	True copy of Loan application of P.W.22
Ext.30/1.	Authorisation of P.W.22 to HRO
Ext.30/2	Copy of the letter of authority of HRO
Ext.31	True copy of Loan application of P.W.23
Ext.31/1	Authorisation of p.W.23 to HRO
Ext.31/2	Copy of the letter of authority of HRO
Ext.32	True copy of Loan application of P.W.24
Ext.32/1	Authorisation of p.W.24 to HRO
Ext.32/2	Copy of the letter of authority of HRO
Ext.33	True copy of Loan application of P.W.25

Ext.33/1	Authorisation of p.W.25 to HRO
Ext.33/2	Copy of the letter of authority of HRO
Ext.34	Copy of loan application.
Ext.34/1	Copy of authorization
Ext.34/2	Copy of irrecoverable letter of authority by the HRO
Ext.35	Copy of loan application.
Ext.35/1	Copy of authorization
Ext.35/2	Copy of irrecoverable letter of authority by the HRO
Ext.36	Copy of loan application.
Ext.36/1	Copy of authorization
Ext.36/2.	Copy of irrecoverable letter of authority by the HRO
Ext.37	Copy of loan application.
Ext.37/1.	Copy of authorization
Ext.37/2	Copy of irrecoverable letter of authority by the HRO
Ext.38	True copy of the loan application along with other documents of P.W.30
Ext.38/1.	True copy of authorization letter.
Ext.38/2	True copy of irrecoverable letter of authority by the HRO
Ext.39	True copy of the loan application along with other document of P.W.31
Ext.39/1	Copy of authorization letter.
Ext.39/2	True copy of the irrecoverable letter of authority by the HRO
Ext.40	Loan application of P.W.32
Ext.40/1	Letter of authorization
Ext.40/2	Irrecoverable letter of authority
Ext.41	Letter of application of P.W.33
Ext.41/1	Letter of authorization.
Ext.41/2	Irrecoverable letter of authority.
Ext.42	Letter of application of P.W.34
Ext.42/1	Letter of authorization.
Ext.42/2	Irrecoverable letter of authority.
Ext.43	True copy of the loan application along with other documents
Ext.43/1	True copy of authorization letter.
Ext.43/2	True copy of irrecoverable letter of authority by the HRO

Ext.44	True copy of the loan application along with other documents
Ext.44/1	True copy of authorization letter.
Ext.44/2	True copy of irrecoverable letter of authority by the HRO
Ext.45	True copy of the loan application along with other documents of P.W.30
Ext.45/1	True copy of authorization letter.
Ext.45/2	True copy of irrecoverable letter of authority by the HRO
Ext.46	True copy of the loan application along with other documents of P.W.30
Ext.46/1	True copy of authorization letter.
Ext.46/2	True copy of irrecoverable letter of authority by the HRO
Ext.47	Loan application of P.W.32
Ext.47/1.	Letter of authorization
Ext.47/2.	Irrecoverable letter of authority
Ext.48	Loan application of P.W.32
Ext.48/1.	Letter of authorization
Ext.48/2.	Irrecoverable letter of authority
Ext.49	Loan application of P.W.32
Ext.49/1.	Letter of authorization
Ext.49/2.	Irrecoverable letter of authority
Ext.50	Seizure memo
Ext.50/1	Signature of P.W.47 in Ext.50
Ext.51	Statement of accused.
Ext.51/1 and 51/2	Signatures of P.W.47
Ext.51/3 and 51/4	Signatures of accused G.Kumbhar
Ext.52	Original chalan receipt of deposit of P.Tax
Ext.52/1	Signature of accused G.Kumbhar
Ext.53	LIC receipt dt.20.4.08
Ext.54	Appointment letter of accused G.Kumbhar.
Ext.54/1	Charge report
Ext.55	Representation addressed to HRO by accused G.Kumbhar
Ext.55/1 to 55/4	Signatures of accused G.Kumbhar
Ext.56	Written statements of accused A.V.Satyanarayan
Ext.56/1.	Signature of P.W.47
Ext.56/2	Signature of accused A.V.Satyanarayan
Ext.57	Statement of accd. G.Kumbhar, Accountant.
Ext.58	Another statement of Ramesh Ch. Palit HR recorded on 27.5.08

Ext.58/1	Statement recorded on 30.5.08
Ext.59 and 60	Statements of accused G.Kumbar recorded on 22.5.08 and 27.5.08
Ext.59/1 and 60/1.	Signatures of P.W.48
Ext.59/2 and 60/2	Signatures of accused G.Kumbhar.
Ext.61	Seizure memo
Ext.61/1	Signature of P.W.48 in Ext.61
Ext.62 to 62/9	Joining report , charge report , leave application etc. of accused A.V.Satyanarayan.
Ext.63	LIC premium payment schedule.
Ext.64	Payment schedule of SBI Jharsuguda.
Ext.65	Payment schedule of U.Co.Bank. Jharsuguda
Ext.66	Computer generated original payment schedule of ARO K.Division , Jharsuguda.
Ext.67	Loan application of PW.49
Ext.67/1	Letter of authorization to HRO
Ext.67/2	Irrecoverable letter of authority.
Ext.16/2	Relevant page no.72 of Ext.16.
Ext.68	Statement of p.W.50 clarifying the details of non-receipt of subscription.
Ext.68/1	Signature of P.W.50
Ext.68/2	Signature of Mr. Gourinarayan.
Ext.68/3	Signature of P.W.51
Ext.69	Statement of P.W.1
Ext.69/1	Signature of P.W.51
Ext.69/2.	Signature of Mr.Gora Nayak
Ext.70	Loan application of P.W.52.
Ext.70/1	Letter of authority to HRO
Ext.70/2.	Irrecoverable letter of authority.
Ext.20/2	Formal FIR
Ext.20/3	Endorsement with signature of S.P.
Ext.61/2	Signature of P.W.54
Ext.50/2	Signature of P.W.54
Ext.71	Seizure memo
Ext.71/1	Signature of P.W.54.
Ext.72	Acquittance roll for July,2007.
Ext.73.	Acquittance roll for August, 2007
Ext.74	Acquittance roll for Sept.2007.
Ext.75 ot 80	Acquittance roll from Oct.07 to March,2008
Ext.81	Schedule of payment file sl.no.V
Ext.82	Schedule of file in respect of bank of India.
Ext.83	Schedule of file in respect of bank of India
Ext.84	Letter dated 22.7.08
Ext.85	Letter seized

Ext.86	Letter dated 22.7.08 of post master Jharsuguda
Ext.87	Letter No.333 dt.25.3.09
Ext.88	Specimen writing and signature of Gunanidhi Kumbhar
Ext.89	Specimen writing/ signature of A.V. Satyanaryaan.
Ext.90	Sanction order.
Ext.91	Posting order , jointing order etc. Of A.V. Satyanarayan.
Ext.92	Details of sanction of flood loans to different employees.
Ext.93	File details of sanction of flood loan of U.Co. Bank Jharusuguda.
Ext.94	Opinion of GEQD.
Ext.94/1.	Signature of B.K.Das, GEQD
Ext.94/2	Signature of B.P.Mishra.
Ext.94/3.	Signature of P.W.55.
Ext.95	Letter dt.29.6.09
Ext.95/1	Endorsement of Mr. Vinod Kumar GEQD Kolkata.

LIST OF DOCUMENT EXHIBITED ON BEHALF OF THE DEFENCE.

Ext.A	Copy of office order.
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Special Judge, CBI-II, Bhubaneswar.