

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

PRESENT:

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

T.R. Case No. 17 of 2006.

Arising out of R.C. Case No. 17(A) of 2004.

Date of Argument : 5.6.2014.

Date of Judgment : 10.6.2014.

REPUBLIC OF INDIA.

Versus.

1. Premananda Mishra, s/o. Late Jagannath Mishra,
Vill. Bentapada, P.S.Athagarh, Dist. Cuttack.
2. Ainthia Sohela, s/o. late Jayasingh Sohela,
Vill. Khandokata, P.S. Kuchinda, Dist. Sambalpur.

... Accused Persons.

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

For the Accd.No.1. : Sri L.N.Pattanik & Associates, Advs.

For the Accd. No.2. : Sri S.K.Mund & Associates, Advs.

J U D G M E N T

The accused persons stand charged U/Ss.120-B IPC, 420 IPC, 468 IPC, 471 IPC, and U/S.13 (1) (d) read with Section 13(2) of the Prevention of Corruption Act, 1988.

2. The factual matrix of the prosecution case is as follows:
The accused Prema Nanda Mishra was working as Assistant Grade-III (Depot), District Office, Food Corporation of India, Sambalpur while the accused Ainthia Sohela was working as Assistant Grade-II (General) in the same office during the year 1998 to 2002. The departmental workers were engaged on monthly wage basis under F.C.I. Sambalpur District office for handling the food grains in different Food Storage Depots (FSD) at Rourkela, Jharsuguda, Hirakud, Attabira

and Baragah. They were paid their monthly wages and other allowances and bills were prepared at the District Office, FCI, Sambalpur. At the time of preparation of the bill, income tax was calculated for each worker and salary was disbursed after deducting their TDS under income tax. At the end of the assessment year, final assessment towards income tax of each employee and departmental worker was made and final deposit of income tax was made to the Income Tax Department. It is the further case of the prosecution that the Income Tax Rules requires that monthly deductions towards income tax made by the respective D.D.Os are supposed to be remitted to the Income Tax on monthly basis through S.B.I and at the end of the year, Form-16 is issued to the concerned official on the basis of which the income tax return is filed by the individual employee to the Income Tax Department. It is specific case of the prosecution that refund on TDS, if any, is claimed through the return from the Income Tax Department only and during the financial year from 1999-2000 to 2002-03, an amount of Rs.16,80,305/- was deducted from the departmental workers of FCI as Income Tax from their wages and subsequently a total amount of Rs. 56,63,175/- was refunded to the departmental workers. Therefore an excess amount of Rs.39,82,870/- was refunded. The accused persons entered into a criminal conspiracy during the aforesaid four financial years, falsified the records relating to the wage bills of departmental workers of FCI, prepared false bills and got them passed by District Manager fraudulently towards the refund of TDS on income tax and misappropriated the amounts of Rs. 56,63,175/-to have been shown disbursed to the departmental workers and facilitated the departmental workers in availing undue pecuniary advantage to the amount shown disbursed to them towards refund of excess TDS on income tax by abusing their official position. On completion of usual investigation C.B.I submitted charge sheet against both the accused persons resulting in the present case.

3. Defence plea is one of complete denial of complicity of the accused persons in the alleged crimes.
4. Points for determination are:
 - i. Whether the accused persons had been working as Asst. Grade-III (Depot) and Asst. Grade-II (Depot) in the District Office, FCI, Sambalpur during the period 1999 to 2003 and had entered into a criminal conspiracy with each other and cheated the FCI to the tune of Rs.56,63,175/-by preparing false bills against the deduction of Income Tax from the wages of the Departmental Workers without reflecting the same in the Bill register and caused wrongful loss of the said amount to the FCI.
 - ii. Whether the accused persons during the aforesaid period fraudulently forged the bills against deduction of Income Tax from the wages of the departmental workers and concerned bill registers intentionally, used them as genuine and cheated the FCI .
 - iii. Whether the accused persons during the aforesaid period being public servants working in the aforesaid capacity in the District Office, FCI, Sambalpur by corrupt or illegal means or otherwise abusing their position as such public servants obtained pecuniary advantage to the tune of Rs.56,63,175/- for themselves by preparing false bills against deduction of Income Tax from the departmental workers and wrongful loss to the F.C.I.
5. Prosecution in support of its charges against the accused persons has examined as many as 10 (ten) witnesses whereas defence has adduced no evidence in substantiation of its plea.

6. Undoubtedly, one of the most important witnesses for the prosecution is Sri Somanath Pattanaik , Assistant Grade-II in F.C.I. Rourkela Branch. This material witness appearing as P.W.1 has deposed that on July, 1998 he joined as Asst. Grade-II in F.C.I. Rourkela Branch and worked in the Labour Section. He has explained in his evidence that his duty was to supervise the works of other workers. His further evidence is that Assistant Manager used to distribute the work. It is specific allegation of P.W.1 that no attendance register was being maintained during that period. According to P.W.1 the District Office, Sambalpur used to prepare the bill on the basis of absentee report sent by the Assistant Manager. His further explanation in his evidence is that the absentee report is prepared on the basis of work sheet and attendance register. His specific evidence is that during the period from 2001 to 2003 there was refund of Income Tax return of the employees of Rourkela branch. He has also deposed and proved refund bills contained in Ext.1 to Ext.1/48 relating to total amount of Rs.56,63,175/-. No less specific is the evidence of P.W.1 that the workers refunded the money signed on the bills. It is the admission of P.W.1 in his cross- examination that he has no knowledge who prepared the Ext.1 series and made entry in Ext.2. This is too innocuous an admission to affect the essential credibility of P.W.1.

7. P.W.6 Balaram Mohapatra, the then Asst. Grade-I Accounts in the office of Food Corporation of India, District Office, Sambalpur has deposed that since 1986 he has been working as Assistant Grade-I Accounts and he was promoted to the rank of Accounts Manager on 3.11.2005 and has been looking after the Accounts Section since the year 1986. His further evidence is that departmental workers are engaged in handling food grain bags in Food Storage Depots and the workers used to receive their salary and other emoluments from District Office, Sambalpur. His specific evidence is that Industrial Relation Section used to prepare the wage bills of

departmental workers. He has explained in his evidence that the Chief Labour Inspector or Assistant Manager(I.R.) Sambalpur is the head of the Industrial Relation Section. He has also testified that after drawal of the amount, original bills and cash in shape of cheque are being sent to the respective Food Storage Depot for disbursement and Income Tax is being deducted from their wages. He has also deposed that during the period from 1998-1999 to 2002-03 a lump sum amount was being deducted periodically from the wage bills in respect of other dues and in case of excess recovery, the same was being refunded to the concerned workers. It is the specific evidence of P.W.6 that the Dealing Assistant of Industrial Relation section used to initiate refund bills in case of excess recovery, Chief Labour Inspector is to certify for withdrawal, Assistant Manager (Accounts) gives concurrence, District Manager used to pass that bill for withdrawal. According to P.W.6, Dealing Assistant prepares the bills after verifying the records and Assistant Manager is the Drawing & Disbursing authority for payment of the bill amount. P.W.6 has deposed and proved that for the month of November, 1998 vide wage bill Ext.33 a sum of Rs.63,000/-, for the month of December, 1998 vide wage bill Ext.34 a sum of Rs.1,06,500/-, for the month of January, 1998 vide Ext.35 wage bill a sum of Rs.1,95,000/-, for the month of February, 1998 vide Ext.36 wage bill a sum of Rs.3,35,607/- , for the month of February, 1999 vide Ext.37 wage bill a sum of Rs. 1,26,781/- have been deducted towards Income Tax from the Departmental workers of FCI and those bills were prepared by accused Ainthia Sohela. He has also proved the signatures of the accused Ainthia Sohela appeared in the bills as contained in Ext.33/1, Ext.34/1, Ext.35/1, Ext.36/1 and Ext.37/1. Ext.33/2, Ext.34/2, Ext.35/2, Ext.36/2 and Ext.37/2 are the signatures of Paskel Dung Dung, the then Chief Labour Inspector. Ext. 33/3 and Ext.36/4 are the signatures of Mohan Seth, the then Asst. Manager (Accounts), Ext.33/4, Ext.34/4and Ext.35/4 are signatures of E.S. Mathai, , Ext.34/3, Ext.35/3, Ext.37/3 are signatures of S.K.Giri the

then Asst. Manager (Accounts). Ext.37/4 is the signature of R.K.Kanungo, the then District Manager In-charge. P.W.6 has deposed that there had been no excess refund of Income Tax for the year 1998-99 in respect of the Departmental workers, but for the month of December, 1999 a sum of Rs.1,26,000/- has been recovered from the wages of the workers towards recovery of Income tax vide Ext.6, the interim bill which was prepared by accused Ainthia Sohela, recommended by Paskel Tudu Chief Labour Inspector, concurred by Mohan Seth Asst. Manager (Accounts) and finally passed by R.K.Kanungo District Manager . He has proved the signature of accused Ainthia Sohela as Ext.6/1, signature of Paskel Tudu as Ext.6/2, signature of Mohan Seth as Ext.6/3 and signature of R.K.Kanungo as Ext.6/4. P.W.6 has also deposed and proved that in the incentive bill for the month of November, 1998 to February,1999 vide Ext.7, a sum of Rs.1,26,425/- has been recovered towards Income Tax from the departmental workers and Ext.7/1 is the signature of accused Ainthia Sohela, Ext.7/2 is the signature of Paskal Tudu,, Ext.7/3 is the signature of S.K.Giri Asst. Manager Account and Ext.7/4 is the signature of A.Krishna Murty , the then District Manager. He has also stated and proved that in the wage bill for the month of January, 2000 of F.S.D. Rourkela vide Ext.5, a sum of Rs.1, 73,500/- has been recovered towards Income Tax and Ext.5/1 is the signature of accused Ainthia Sohela, Ext.5/2 is the signature of Paskel Tudu, Ext.5/3 is the signature of S.K.Giri and Ext.5/4 is the signature of E.S.Mathai. His testimony is that in the wage bill of FSD Rourkela for the month of March, 1999 contained in Ext.8, a sum of Rs.27,880/- has been deducted towards Income Tax and Ext.8/1, Ext.8/2, Ext.8/3 and Ext.8/4 are signatures of Accused Ainthia Sohela, Paskel Tudu, Mohan Seth and E.S.Mathai respectively. According to P.W.6 in another wage bill for the month of February, 2000 contained in Ext.4, a sum of Rs.82,000/- has been recovered towards Income Tax where the signatures of accused Ainthia Sohela, Paskel Tudu, S.K.Giri and

E.S.Mathai have been proved as Ext.4/1, Ext.4/2, Ext.4/3 & Ext.4/4 respectively. It is the specific evidence of P.W.6 that the Income Tax Refund bill of departmental workers of FSD Rourkela bearing Bill No. 21 dated 24.4.2000 contained in Ext.1, a sum of Rs.3,49,500/- has been shown refunded. P.W.6 has also testified that accused Premananda Mishra was posted in Food Corporation of India, District Office, Sambalpur as Assistant Grade-III and accused Aintha Sohela was posted in the same office as Asst. Grade-II and he is acquainted with their handwritings and signatures during official course of business. He has clearly deposed and proved that a sum of Rs.1,73,500/- has been deducted towards Income Tax from salary of the Departmental workers as contained in Exts.4 to Ext.8, but total amount of Rs.20,30,675/- has been refunded to the Departmental Workers as contained in Ext.1 to Ext.1/18 towards Income Tax and those bills were prepared by accused Aintha Sohela. He has also clarified and proved that while an amount of Rs.6,58,500/- has been deducted from the salary of departmental workers towards income tax as contained in Ext. 13 to Ext.29, total amount of Rs.16,90,600/- has been refunded to the departmental workers towards income tax against the above bills vide Exts.1/19 to 1/34. P.W.6 has testified and proved that during the year 2001 to 2002 total amount of Rs.4,86,000/- has been deducted from the salary of the departmental workers towards Income Tax vide Exts.9 to 12, the bills which were prepared by accused P.N.Mishra, but total amount of Rs.19,40,900/- has been refunded to the departmental workers towards refund of excess Income Tax as contained in Ext.1/35 to Ext.1/48. All those bills except Bill under Ext.1/40 were prepared by the accused P.N.Mishra, while Ext.1/40 was prepared by accused Aintha Sohela. P.W.6 has deposed that the Inspector C.B.I. D.K.Kabi has seized some documents from him and prepared seizure list contained in Ext.38. He has categorically deposed that the bills vide Ext.1 to Ext.1/48 prepared by the accused persons P.N.Mishra and Aintha Sohela have

not been entered in the bill registers vide Ext.39 and Ext.40. There is no denying that the entire amount has been refunded after investigation of the case was over but there is temporary defalcation of money which is undeniably an offence. Thus P.W.6 has successfully stood the test of cross- examination. Nothing substantial has been brought out in the admission of P.W.6 to discredit his evidence on the material aspect of the case. His evidence appears to be quite clear, consistent, convincing, credible and above reproach. In fact, it suffers from no inherent infirmity and improbability. I, therefore, find no cogent ground or reason to doubt his veracity.

8. Yet another important witness for the prosecution Sri Nabin Tanty who appearing as P.W.2 has deposed that his duty was to make payment to the employees as per the direction of the Assistant Manager and District Office, Sambalpur used to prepare the bill and cheques are issued in the name of Manager. According to P.W.2 the entry is made in cheque and bill registers after receiving the cheque. He has claimed in his evidence that he knows the accused Premananda Mishra, who was working as Assistant Grade-III at Sambalpur District office. His further evidence is that Ext.4 is the Income Tax deduction bill for the year 2000 which shows that Rs.82,000/- was deducted towards income tax. He has also claimed in his evidence that Ext.5 is another Income tax deduction bill which shows that Rs.1,73,500/- was deducted towards income tax and Ext.6 is another income tax deduction bill which shows that Rs.1,26,000/- was deducted towards income tax. His assertion in the evidence is that Ext.7 is the income tax deduction bill for the year 1999 under which Rs.1,26,425/- was deducted towards income tax. His further evidence is that Ext.8 is another bill under which Rs.27,880/- was deducted as income tax. He has also deposed that the total amount comes to Rs.5,35,805/- which has been deducted towards income tax during the year 1999-2000. Ext.1 to Ext.1/18 shows the refund of

money for the year 2000-01 and the total refunded amount is Rs.20,30,675/-. His further assertion in the evidence is that the District Office prepared the refund bill and Ext.9 is the bill relating to the year 2000-01 under which Rs.1,20,500/- was deducted as income tax. His testimony is that Ext.10 is the bill for the year 2001 under which the amount of Rs.1,20,500/- was deducted as income tax and Ext.11 is another bill for the year 2002 under which the amount of Rs.1,01,500/- was deducted as income tax and Ext.12 is another bill under which an amount of Rs.1,52,000/- was deducted as tax and the total amount comes to Rs.4,86,000/-. His evidence further reveals that during the year 2002-03 Rs.19,40,900/- was refunded under Ext.1/19 to Ext.1/48 and Ext.13 to Ext.29 are the bills under which Rs.6,58,500/- was deducted towards income tax. He has also testified that in the next year Rs.16,90,600/- was refunded under Ext.1/19 to Ext.1/34 showing that the refund is more than the deduction. Much has been sought to be made of certain discrepancies and inconsistencies. True, it is that there are certain discrepancies and inconsistency in the evidence of witnesses. But the witnesses have successfully stood in the test of cross-examination. Nothing substantial has been brought out to discredit their evidence on material aspects of the case. Their evidence suffers from no inherent infirmity and improbability. I, therefore, find no cogent reason or ground to doubt their veracity. Be that as it may much has been sought to be made of the admissions appearing in the cross-examination of P.W.1 and 2. Both of them have admitted: "I CANNOT SAY WHICH STAFF PREPARED THE BILL". What is particularly significant in this connection is the fact that this admission should not be allowed to discredit the otherwise clear, consistent, credible and cogent evidence of the witnesses on the face of clean admission of both the accused in their statement U/S. 313 Cr.P.C that they have prepared the bills.

9. In addition to oral evidence much reliance has been placed by the prosecution on documentary evidence. It is worthwhile to note that P.W.5 Sudhansu Sekhar Das, P.W.6 Balaram Mohapatra, P.W.7 R. DoraiRaj, P.W.8 Rabindra Prasad Barik, P.W.9 Jugal Kishore Das and P.W.10 Gagan Behari Rath have proved the income tax deduction bills as contained in Ext.4, Ext.5, Ext.6, Ext.7 and Ext.8 which show that total deduction of income tax of Rs.5,35,805/- for the year 1999-2000 against which an amount of Rs.20,30,675/- was refunded in the year 2000-01 vide refund bills contained in Ext.1 to Ext.1/18. Admittedly those refund bills have been prepared by accused P.N.Mishra. The income tax deduction bills contained in Ext.9 to Ext.12 show total deduction of income tax of Rs.4,86,000/- during the year 2001-02 against which an amount of Rs.19,40,900/- was refunded in the year 2002-03 under refund bills as contained in Ext.1/35 to Ext.1/48. The evidence that refund bills Ext.1/35 to 1/39 and 1/41 to 1/48 have been prepared by accused P.N.Mishra and the refund bill Ext.1/40 has been prepared by accused Aintha Sohela virtually stands unimpeached. On the contrary their admission in the statement u/s. 313 CrPC is that they have prepared the bills. The income tax deduction bills contained in Ext.13 to Ext.29 showing total deduction of income tax of Rs.6,58,500/- during the year 2000-01 against deduction amount of Rs.16,91,600/- was refunded in the year 2001-02 under refund bills Ext.1/19 to Ext.1/34 which have been prepared by accused P.N.Mishra.

10. The preponderance of oral as well as documentary evidence clearly proves that the income tax deduction bills under Ext.4, Ext.5, Ext.6, Ext.7 and Ext.8 showing total deduction of income tax of Rs.5,35,805/- during the year 1999-2000 against the deductions the amount of Rs.20,30,675/- was refunded in the year 2000-01 under refund bills Ext.1 to Ext.1/18. As already pointed out those refund bills admittedly prepared by accused P.N.Mishra. In the consequence of

which the excess amount has been refunded causing financial loss to the department. Besides, the income tax bills contained in Ext.9 to Ext.12 showing total deduction of income tax of Rs.4,86,000/- during the year 2001-02 against the deduction amount of Rs.19,40,900/- was refunded in the year 2002-03 under refund bills contained in Ext.1/35 to Ext.1/48 and Ext.1/35 to Ext.1/39 & Ext.1/41 to Ext.1/48 have been prepared by accused P.N.Mishra and the refund bill Ext.1/40 has been prepared by accused Ainthia Sohela. It is also the admission of accused P.N.Misra that he has prepared the refund bills and the accused Ainthia Sohela has also admitted that he has prepared the refund bill contained in Ext.1/40. The income tax deduction bill contained in Ext.13 to Ext.29 showing total deduction of income tax of Rs.6,58,500/- during the period from 2000-01 against deduction amount of Rs.16,90,600/- was refunded in the year 2001-02 under refund bills Ext.1/19 to Ext.1/34 which have been prepared by accused P.N.Mishra for which the excess amount has been refunded causing financial loss to the department. It is manifestly obvious from the evidence on record that the excess amount of income tax was refunded by the refund bills prepared by accused P.N. Mishra and Ainthia Sohela. The oral evidence coupled with documentary evidence clearly shows that the accused P.N. Mishra and Ainthia Sohela have knowingly prepared the false bills for which excess amount has been refunded. The contention of the learned defence counsel for the accused Ainthia Sohela is that he should be absolved of criminal liability in view of the evidence of P.W.6 that the accused Ainthia Sohela prepared the bill showing income tax deduction bill from the wage of daily workers. Besides it has been pointed out that after investigation the excess amount has been recovered from the persons whom the excess amount has been paid. The learned counsel has also relied on the evidence of P.W.9 at Para-3 that about 90% of the excess amount has been recovered during his tenure. Be that as it may on the face of overwhelming oral evidence stands reinforced by the

documentary evidence the contention of the learned counsel for the accused Ainthia Sohela hardly carries any legal conviction in as much as the conduct of the accused clearly constitutes temporary misappropriation. Besides, the very fact that the excess amount has been recovered does not take away the criminal liability of the accused.

11. Defence cross-examination has brought out certain admissions in the evidence of P.W.6 Balaram Mohapatra. He has admitted that deduction bill is prepared by the Dealing Assistant of the Industrial Relation section on the basis of instruction of Chief Labour Inspector. His further admission is that deduction and refund bills are prepared with reference to the assessment made by the Chief Labour Inspector. According to P.W.6, Industrial Relation section maintained the register and makes entry of deduction and refund and the Assistant Manager (Accounts) concurs the bill on the basis of recommendation by the Chief Labour Inspector. His further admission is that the bills are placed before the District Manager for passing the bill. It is abundantly clear from the evidence on record that out of 49 bills, the accused P.N.Mishra, Assistant Grade-III (Report), District Office, FCI, Sambalpur has prepared 48 bills amounting to Rs.5392675/- and one bill of Rs.2,69,500/- has been prepared by accused Ainthia Sohela, Asst. Grade-II (Report) District Office, F.C.I. Sambalpur. The most clinching piece of evidence by the prosecution is that the accused persons after preparation of the false bills directly put up before the Assistant Manager (Accounts) thus completely ignoring the Chief Labour Inspector for financial concurrence and subsequently recommendation of payment was made. This is a circumstance of real consequence which can hardly be brushed aside. The very fact that both the accused persons chose to ignore the Chief Labour Inspector for financial concurrence and recommendation unmistakably shows that they have misappropriated the amount and

caused wrongful loss to the F.C.I. It, therefore, follows as a natural corollary that the above acts of the accused P.N. Mishra and Ainthia Sohela put the government to wrongful loss of Rs.56,62,175/-. P.W.9 Jugal Kishore Das, the then Assistant Manager (Quality Control) in the F.C.I, Sambalpur has deposed that bills are paid in the office for income tax or refund of income tax of the employees. His specific evidence is that during the year 1999-2000 total amount of Rs.5,35,805/- was deducted from the salary of the departmental workers of Food Storage Depot, Rourkela as income tax through bills vide Ext.4 to Ext.8. His further assertion in his evidence is that during the year 2000-01, total amount of Rs.20,30,675/- was refunded to the departmental workers vide 19 bills under Ext.1 to Ext.1/18 which were prepared by accused P.N.Mishra. His further testimony is that during the year 2000-01 an amount of Rs.6,58,500/- was deducted from the salary of departmental workers as income tax through 17 bills under Ext.13 to Ext.29. He has also testified that in the year 2001-02 an amount of Rs.16,91,600/- was refunded to the departmental workers through 16 bills vide Ext.1/19 to Ext.1/34 which were prepared by accused P.N.Mishra. According to P.W.9 during the year 2001-02 total amount of Rs.4,86,000/- was deducted from the salary of departmental workers as income tax through four bills vide Ext.9 to Ext.12. His evidence further reveals that during the year 2002-03 an amount of Rs.19,40,900/- was refunded to the departmental workers through 14 bills vide Ext.1/35 to Ext.1/48. His further evidence is that all the above bills except bill Ext.1/40 have been prepared by accused P.N. Mishra. His specific evidence is that bill Ext.1/40 has been prepared by accused Ainthia Sohela. His admission in the cross-examination is that in case of excess payment, the excess amount is recovered from the concerned employees and about 90% of the excess amount has been recovered during his tenure. The evidence of all the important witnesses appears to be quite, clear, consistent, convincing, credible and above reproach. They have successfully

stood the test of cross- examination. Nothing substantial has been brought out in their cross- examination to discredit their evidence on material aspects of the case. Their evidence suffers from no inherent infirmity and improbability. The defence has not made even a semblance of attempt, much less attempt, to discredit and impeach their evidence in proof of charges against the accused. In the perspective the contentions advanced by the learned counsel for the accused Ainthia Sohela carry no legal conviction and hence, are not acceptable.

12. In ultimate appraisal of the totality of the evidence on record, I am constrained to hold that prosecution has proved its case against the accused persons beyond all reasonable doubt. I, therefore, find the accused persons guilty of the offences under Sections 120-B IPC, 420 IPC, 468 IPC, 471 IPC, and U/S.13 (1) (d) read with Section 13(2) of the P.C.Act, 1988 and convict them thereunder.

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

Dictated & corrected by me and pronounced in the open court today i.e. on 10th June, 2014.

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

SENTENCE

I heard the learned defence counsels as well as the learned Public Prosecutor for the C.B.I on the point of sentence. While the learned defence counsels submit that the convicts should be dealt with leniently, the learned Public Prosecutor for the C.B.I, on the other hand, urges that the convicts deserves condign punishment. However,

considering the mitigating factor and extenuating circumstance in favour of the convicts that the misappropriated amount has already been refunded in the meantime, I am, therefore, disposed to deal with the convicts leniently. Consequently the convicts are sentenced to undergo rigorous imprisonment for one year and to pay a fine of Rs.5,000/- (Rupees five Thousand) in default to suffer rigorous imprisonment for one year for the offence under Section 120-B IPC each, to undergo rigorous imprisonment for one year and to pay a fine of Rs.5,000/- (Rupees five Thousand) in default to suffer rigorous imprisonment for one year each for the offence under Section 420 IPC, to undergo rigorous imprisonment for one year and to pay a fine of Rs.5,000/- (Rupees five Thousand) in default to suffer rigorous imprisonment for one year for the offence under Section 468 IPC each, to undergo rigorous imprisonment for one year and to pay a fine of Rs.5,000/- (Rupees five Thousand) in default to suffer rigorous imprisonment for one year for the offence under Section 471 IPC each and to undergo rigorous imprisonment for one year and to pay a fine of Rs.5,000/- (Rupees five Thousand) in default to suffer rigorous imprisonment for one year for the offence under Section 13(1)(d) read with Section 13(2) of the P.C.Act, 1988 each with a direction that all the sentences shall run concurrently.

The seized documents be returned from whom seized and zimnama, if any, be cancelled four months after the appeal period is over if no appeal is preferred and in the event of an appeal subject to the order of the Hon'ble Appellant Court.

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

Dictated & corrected by me and pronounced in the open court today i.e. on 10th June, 2014.

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

List of witnesses examined for the prosecution.

- P.W.1 Somanath Pattanaik.
P.W.2 Nabin Tanty.
P.W.3. Pradipta Kumar Mohapatra.
P.W.4. E.S.Bathai.
P.W.5. Sudhansu Sekhar Das.
P.W.6. Balaram Mohapatra.
P.W.7 R.Dorairaj.
P.W.8. Rabindra Prasad Barik.
P.W.9. Jugal Kishore Das.
P.W.10. Gagan Behari Rath.

List of witnesses examined for the defence.

None.

List of documents admitted for the prosecution.

- Ext.1 to Ext.1/48. Refund bills
Ext.2. Encashment register.
Ext.3. Cheque register.
Ext.4 to 29. Income tax deduction bills.
Ext.30 & 31. Sanction order.
Ext.30/1& 31/1. Signature of P.W.3.
Ext.1/49. Signature of P.N.Mishra.
Ext.1/50 Signature of P.W. 4
Ext.32. File.
Ext.32/1 Note including signature of P.W.4.
Ext.33 to 37. Wage bills.
Ext.33/1 to 37/1. Signature of A.Sohela.
Ext.33/2 to 37/2. Signature of P.Dungdung.
Ext.33/3 & 36/3. Signature of M.Seth.
Ext.34/3, 35/3,37/3 Signature of S.K.Giri.

Ext.33/4,34/4,35/4	signature of E.S.Mathai.
Ext.36/4.	Signature of M.Seth.
Ext.37/4.	Signature of R.K.Kanungo.
Ext.4/1 to 8/1.	Signature of A.Sohela.
Ext.4/2 to 8/2.	Signature of P.Tudu.
Ext.4/3 , 5/3,6/3, 7/3.	Signature of S.K.Giri.
Ext.6/3 and 8/3.	Signature of M.Seth.
Ext.4/4,5/4,8/4.	Signature of E.S.Mathai.
Ext.6/4.	Signature of R.K.Kanungo.
Ext.7/4.	Signature of A.Krishna Murty.
Ext.38.	Seizure list.
Ext.38/1.	Signature of P.W.6.
Ext.39 and40.	Bill register of the year 2001 to 2003.

List of documents admitted for the defence.

NIL.

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