

CBI/57/2025
RC No. DAI-0032025A0025/ACB/CBI/Delhi
CBI v. Dal Chand & Ors.

20.01.2026

ORDER

1. Arguments on the point of charge were heard on 08.12.2025. Record perused.
2. This is a case under section 61(2) of BNS, 2023 read with section 7 of Prevention of Corruption Act, 1988 and the substantive offence.
3. At the outset, it may be noted that learned counsels for A-1 Dal Chand had conceded to the charge against him. They had stated that they do not press for his discharge and this is so noted in the order dt. 18.11.2025 which is as follows :

Learned counsels Mr. Sandeep Sharma and Mr. Sachin Baisla submit that, in regard to Accused No. 1, Dal Chand, they do not press for his discharge, as the prosecution, in its chargesheet, has placed on record sufficient material against him. They clarify, however, that all such material shall be duly contested and rebutted on behalf of A-1 during the course of trial.

4. Facts may now be taken note of. On 27.03.2025, a legal practitioner, Narender Poswal, and his client Md. Samsheer, Proprietor of M/s Iqra Fashion, submitted a handwritten complaint in vernacular Hindi to CBI. It was alleged that A-1 Dal Chand, Superintendent, GST, had been demanding a bribe, for the purposes of refund, amounting to 8% - 10% of the GST refund of Rs. 1,33,000/-. It was the specific allegation that on 11.03.2025, A-1 Dal Chand, Superintendent, GST, had demanded

bribe of 8% to 10% of the refund amount and had assured that order suitable to his client shall be passed and which order was eventually passed on 25.03.2025. Complainant went on to allege that *on 26.03.2025 at about 8 pm he received a WhatsApp call from phone no. 8860738035 of Inspector Amit Patel (A-2) and he [A-2 Amit Patel] informed him that Dal Chand [A-1] was calling him.*

5. Thereupon, on 27.03.2025 itself Inspector Mukesh Kumar Mishra carried out a verification exercise in the presence of an independent witness, namely, Satish, Senior Secretariat Assistant. At about 5 pm that day, CBI team along with the independent witness and complainant Narender Poswal reached Nehru Enclave Metro Station. In complainant's blazer's left upper pocket, a Digital Video Recorded (DVR) was put in recording and hold mode. The Verification Officer and the independent witness remained outside the GST building. However, complainant Narender Poswal entered the GST office and returned about 25-30 minutes later. The DVR was taken from him and it was switched off. The complainant narrated that he met Dal Chand (A-1) and had discussion with him; that in the discussion Dal Chand (A-1) demanded 10% of refund amount of Rs. 1,33,000/-, that is, he demanded Rs. 13,000/- as bribe; that Dal Chand (A-1) further instructed him to pay up the bribe of Rs. 13,000/- the following day, that is, 28.03.2025, after lunch. The recorded conversation was heard and it corroborated the demand of Rs. 13,000/- by Dal Chand (A-1). This Memory Card (Q-1) was then kept in a sealed cover. The relevant transcription of the verification exercise conducted on 27.03.2025 is as follows :

S- (Suspect) : Dal Chand C-Complainant -Narender Poswal AP-Amit Patel	
C-	डालचंद जी नमस्कार सर,
S-	इकरा
C-	इकरा
S-	आप आए थे सर
C-	11- तारीख को आया था
S-	और बताइए
C-	बस बढ़िया है
C-	रजिस्ट्रेशन का हो जाता है सर यहीं से
S-	पहले तो वो नहीं अब तो यही आ गया है ना रजिस्ट्रेशन डिवीजन ऑफिस में आ गया है
C-	अच्छा साहब इंस्पेक्टर थे रहे बता अच्छा, अच्छा आप ही ने फोन किया था
AP-	हां मैंने ही फोन किया था
C-	वह आ जाएगा 5-7 दिन में ऑर्डर वगैरह हो चुका है
S.	ऑर्डर वगैरह हो चुका है
C-	चलो अब आप बताओ क्या जुर्माना है कर दो
S.	बताया तो था मैंने
C-	ज्यादा था सर... ऐसा है
S-	कितना ज्यादा है जी
C-	5-साल का रिफंड है यह 1 साल का नहीं है
C-	तो इसमें वी वह ना ₹15000 दे रहा है 15 दे रहा है मैंने कहा इसमें मेरा कुछ आने जाने-जाएगा बच का
S-	कुछ कितना अभी अमाउंट है
AP	133000 है सर
C-	133000, एक 33
S-	कितना बताया था मैंने
C-	आपने तो बताया था 10% पर बाकी वो टोटल ही 15 दे रहा है इसमें कुछ मेरे को बच जाएगा
S-	वह तो आप फीस लेते हैं
C-	मैं तो यह कह रहा हूं सर इसमें 10 हजार कर लो

S-	इतना थोड़े ही ना होता है सर कहीं होता है क्या आप ही बताओ यह चीज कहीं भी होती है
C-	आगे बहुत काम है सर
S-	बात आगे और पीछे काम की नहीं यह चीज तो फिर भी आपको सोचना चाहिए हल्का-है रिफंड कितना हो रहे समझ मतलब इसका है ही होता अमाउंट बहुत थोड़ा फुल्का
C-	एक लाख 13 हजार 14 हजार बन रहा है आपके हिसाब से
S-	ठीक है 14 हजार बन रहा है इसमें से आप कह रहे हैं मतलब 50%
C-	नहीं 14 में से 10 तो दे ही रहा हूं
S-	यही तो हो गया
AP-	यह कह रहे हैं 15 इनको मिल रहा है 10 हमें देंगे 5 यह रखेंगे
C-	10 दे देंगे
S-	क्या हम जो पहली बात तो यही रिफंड वाले केस में नहीं होता है वैसे आप लोग अपना अलग से कर लो
C-	हम तो फीस लेंगे वह तो भाईचारे वाली बात है otherwise तो
S-	तो इतना थोड़े ही ना होता है रिफंड वाले में नहीं होता दूसरी चीज होती है जैसे आप cancellation/ registration का लेने आ गए कहीं
C-	चलो में 13 करवा दूं SIR, 13 करवा दूं
S-	चलो कर लेते हैं कभी करना भी हो ना किसी और से देखो आपको बताऊ ठीक है मेरे को लग रहा है आपने ज्यादा डील नहीं किया है
C-	मैंने ज्यादा डील नहीं किया है
S-	इसमें maximum 10% लगेगा
C-	10% तो खुला रेट है पता ही है वह तो बस वही
S-	इसमें आप ऐसे नहीं बोल सकते कि
C-	चलो मैं
S-	वह भी maximum है उससे कम भी हो सकता है कोई पांच भी करेगा कोई ना भी करेगा यह आपस की वो है रिफंड वाले केस में यही होता है मैं आपको बता रहा हूं
C-	चलो
S-	आप कह रहे हो तो ठीक है कोई बात नहीं
C-	ईद है इस वजह से वह बंदा मैंने बुलाया था ये मदर के हॉस्पिटल डॉक्यूमेंट है मदर को दिखाने आया था, वह बंदा मैंने बुलाया था वह आया नहीं वह कल के लिए बोल रहा है मैं यहां से गुजर रहा था
S-	कल करवाओगे

C-	दे जाएगा वह बंदा ठीक है कल, कल तो आएंगे ना लंच के बाद ही रखना सर वह तो 11 की कह रहा है. 12 आता ह, 1 आता ह
S-	हम तो लंच के पहले भी लंच के बाद भी यही है हमारा तो ऐसा कुछ नहीं आ जाओ जब आना है इंस्पेक्टर साहब से आपकी बात हुई होगी
C-	सर हाथ जोड़कर विनती है मेरी 13 में खत्म करो वह बंदा ऐसा ही है आप तो समझते ही हैं
S-	ठीक है चलो आप

6. Thereupon, the present FIR was registered against Dal Chand (A-1) alone on 28.03.2025. This was then followed by a trap conducted on 28.03.2025 under the command of Trap Laying Officer (TLO) Inspector Mahender Singh. Two independent witnesses, namely, Satish and Devender Prasad Singh, both Senior Secretariat Assistant too were part of the trap team. Complainant brought currency notes of Rs. 13,000/- (26 notes of Rs. 500/- each). A trap kit containing clean glass tumblers, clean glass quarter bottles, sodium carbonate powder, 04 fresh memory cards of 16GB each, blank papers and sealing material, besides laptops, printer and phenolphthalein powder were arranged. A practical demonstration was held for the benefit of independent witnesses to understand the principle behind laying of trap. Pre-trap memorandum was prepared. After completion of the pre-trap formalities, a fresh 16 GB memory card was inserted in a DVR and introductory voices of the independent witnesses were recorded. The DVR was placed on the person of the complainant after reaching near GST office, Nehru Place, Delhi. Complainant and the independent witness, Satish, then entered the GST office building and proceeded to the 5th floor. TLO and a Sub-Inspector followed them and also reached the 5th floor. The other trap team members including the

independent witness Devender Prasad Singh took positions outside the building. After reaching the 5th floor, complainant waited for few minutes outside room no. 507 and then entered the room, where Dal Chand (A-1) was sitting. The shadow/independent witness, Satish, and the other team members waited in the waiting area in front of room no. 507. After a while, complainant came out and waited for few minutes in the waiting area. He re-entered room no. 507 and emerged a couple of minutes later. He then waited for some time outside room no. 507, when a person wearing a light green printed shirt (later identified as A-3 Abhijit Kumar Singh¹) approached the complainant and escorted him downstairs using the lift. The TLO followed them downstairs, whereas the other team members followed up to the 3rd floor before returning to the 5th floor. Complainant and A-3 Abhijit Kumar Singh walked towards Haldiram Restaurant, followed by the TLO. Upon reaching near Haldiram Restaurant, complainant and A-3 Abhijit Kumar Singh stopped, while the TLO maintained some distance from them. A few minutes later, complainant handed over the tainted bribe amount to A-3 Abhijit Kumar Singh, which was witnessed by the TLO Inspector Mahender Singh. A-3 Abhijit Kumar Singh counted the bribe money and placed it in the left back pocket of his jeans. The TLO immediately rushed towards him, restrained him, and apprehended A-3 Abhijit Kumar Singh. On TLO's directions, the other team members rushed to the 5th floor of the building to secure the presence of Dal Chand (A-1). A-3 Abhijit Kumar Singh was brought to room no. 507 (on 5th floor) for

¹ As per the prosecution case A-3 Abhijit Kumar Singh is *not* a public servant, and he worked as a private data entry operator in CGST Range-170.

further proceedings in the presence of independent witnesses. The DVR was seized from the complainant and switched off. Handwash of both hands of A-3 Abhijit Kumar Singh was taken, and he was instructed to dip the fingers of both hands into a solution of sodium carbonate and water, which turned pink. Washes of the jeans worn by A-3 Abhijit Kumar Singh were also collected, and these washes similarly turned pink when placed in a solution of sodium carbonate and water. A rough site plan of the location where the bribe was handed over was prepared. The Memory Card was taken out from the DVR and the conversation was heard and its rough transcription was prepared, which corroborated the version of complainant and independent witnesses. Specimen voice samples of complainant, Dal Chand (A-1) and A-3 Abhijit Kumar Singh were taken. The relevant portion of the transcription of the recorded conversations of the trap proceedings is as under:

A- Accused Dal Chand C- Complainant Narender Poswal AP-Amit Patel Abhi - Abhijit Singh TLO - Inspector Mahendra Singh (Relevant portion start at after about 18 Min.40 Sec)	
C	नमस्कार सर मैं सोच रहा था आप बिजी हो
A	नहीं नहीं वह इसलिए मैंने इन्हीं को बोल दिया था
C	मैं सोच रहा था ये सर कोई assessee है इस वजह से मैं नहीं आया ..सर वो शमशेर आया था इकरा फैशन वाला.
A	अच्छा है हुआ आया वो अच्छा-?
C	नहीं यहां तो नहीं आया हुआ, आया था ऑफिस में तो अमाउंट तो वो दे गया है सर बाकी
A	कर लेते हैं जैसे आपसे कल बात हुई थी
C	अच्छा अच्छा, पूरे 13000 है

A	अब रोज आकर डिस्कशन करोगे बताओ ?
C	हां ना ना ना ठीक है
A	कल बात हो गई थी
C	ना वो तो हमारी पहले बात हो रखी है
A	इसी चीज पर दोबारा डिस्कशन कर रहे हो कितना ही है.....सा जिसमें आप रोज रोज-करे ही डिस्कशन
A	इनको इधर
C	इंस्पेक्टर साहब को दे दूं ?
AP	एक मिनट आप बाहर जाइए मैं अभी आपसे कांटेक्ट करता हूं।
C	अच्छा अच्छा ।
AP	10 मिनट दीजिए
C	10 मिनट
AP	हां 5-10 मिनट बाहर ही बैठिए मैं आ रहा हूं
C	मैं नीचे या बाहर ?
AP	नहीं, बाहर ही सर।
C	ठीक है।
(After some time at about-21.11)	
C	एक चीज सर
A	अरे इधर आओ
C	5-7 दिन में पहुंच तो जाएगा रिफंड उसका क्योंकि असल में मेरे मैंने तो कभी यह किया नहीं है मतलब 5-6 दिन में बस जैसे आपका प्रोसेस होता हो
A	अमित स्टेटस क्या है
AP	प्रोसेस कर दिया है सर हमने तो
A	ठीक है
C	प्रोसेस करने के बाद कितने दिन में पहुंच जाता है
A	कितना लगेगा अभी लगभग कुछ
AP	आप इधर आ जाइए मैं बता देता हूं
A	रूको एक मिनट थोड़ा ये बता देंगे
C	क्योंकि वह यह कह रहा है कि भाई
A	हो जाएगा हो जाएगा
C	आने तक आने तक की गारंटी है

C	में कहीं मैंने आपके ऊपर जिम्मेदारी ले ली
A	वो हां वह चीज हो जाएगी
C	आने तक की गारंटी मेरी है बाकी उसी बेस पर
A	ईसी चीज की है बाकी आप उस चीज की चिंता मत करो नहीं होता है काम तो
C	मतलब दोबारा मेरी हेल्प कर दोगे अगर नहीं हो पता है
A	हां हो जाएगा
C	उसके लिए कोई अलग अमाउंट नहीं पे करना पड़ेगा कभी मेरे को भी
A	कुछ नहीं होगा तो आपका वापस हो जाएगा अगर नहीं होता है तो ठीक है
C	ठीक है वापस नहीं मतलब हो जाए हमारा हो जाए बस
A	आप टेंशन मत लो
C	बस हो जाए बस, आ जाओ Sir
AP	यह लिखा हुआ है
C	क्या लिखा है
AP	पढ़िए
C	पेमेंट ऑर्डर हैस बीन इश्यूड
AP	हमने पेमेंट ऑर्डर इश्यू कर दिया है
C	तो इसके कितने दिन बाद पहुंच जाएगा
AP	में आपको बताता हूं पेमेंट ऑर्डर इज पेमेंट गाइडलाईस इनका पेमेंट कर दिया जाए इसके बाद अगर कोई प्रॉब्लम आती है तो वह होती है कि बैंक अकाउंट अपडेट नहीं है वह आपके एण्ड से होगा उसमें हम कुछ नहीं कर सकते
C	उसमें
AP	उसके बाद ना हम कुछ प्रोसेस कर सकते हैं ना रोक सकते हैं हमारा काम यहां से खत्म हो जाता है
C	हां हां
AP	इसके बाद दो और है जाता आ में दिन तीन-दो को किसी किसी दिन चार बल्क में निकलता है पैसा अकाउंट से गवर्नमेंट की
C	मतलब उसी बेस पर आप मेरी हेल्प कर दोगे अगर कोई ऐसी दिक्कत हालांकि आएगी नहीं
AP	सर इसके आगे मतलब
C	बैंक में अगर कोई दिक्कत आए
AP	नहीं मैं वहीं कह रहा हूं
A	pfms का इशू है

AP	नहीं मैं वही कह रहा हूँ बैंक अकाउंट अपडेट नहीं है या कोई और रीजन है मैं कुछ नहीं कर सकता इस ऑफिस के आगे मेरी क्या लेवल है
C	चलो वह देख लेंगे बैंक अपडेट है सर
AP	अब आपका बैंक 10 दिन लगाए आपके अकाउंट में क्रेडिट करने में तो हम क्या करेंगे उसे चीज का राइट
C	चलो कोई नहीं
AP	आप 5 मिनट बैठिए मैं किसी को बुला रहा हूँ वो ले लेगा
C	अच्छा
AP	5 मिनट बैठिए बाहर
C	चलो भेज दो किसी को
After some time at about 29.40	
C	नीचे
Abhi	हाँ
C	स्टेयर्स से चले
Abhi	आ गई है लिफ्ट बस
C	चलो, लग गई क्या पैर में...?
TLO	अरे यार मत पूछो बस भगाते रहते हैं जीएसटी वाले
C	डालचंद जी ने आपको भेजा बोला कितना.....
Abhi	बोले होंगे आपको कुछ
C	मेरे को तो 13000 बोला है
Abhi	दे दो
C	यह लो गिन लो है नहीं तो कम कोई....
Abhi	नहीं
C	पूरे 13000 है ना आपका है नाम क्या.....
Abhi	अभिजीत
C	सतीश
Abhi	अभिजीत
C	अभिजीत अब मैं जाऊं या फोन करके पूछे उनसे
Abhi	क्या बोले थे वो
C	बोले ये 13000 दे दो और बाकी का काम तो हो ही गया
Abhi	हां तो बस हो गया आप जा सकते हो

C	जा सकता हूँ
Abhi	हां कोई दिक्कत नहीं है काम हो गया तो
C	ठीक है अभिजीत जी

7. Thereafter, Dal Chand (A-1) and Abhijit Kumar Singh (A-3) were arrested. The trap proceedings got concluded at 11.50 pm in the Conference Hall on 3rd floor of the CGST office building, Nehru Place. The relevant exhibits were sent to CFSL. The chemical examination report dt. 07.04.2025 received from CFSL confirmed the presence of phenolphthalein powder in the washes. Forensic report in regard to the voices is awaited. Sanction under section 19 of PC Act qua A-1 Dal Chand and A-2 Amit Patel was obtained from the competent authority. CBI filed its chargesheet on 22.07.2025. Thereafter, on 08.01.2026 CBI filed the forensic voice examination report dt. 28.11.2025 of the Physics Division, CFSL, CGO Complex, Lodhi Road, Delhi. As per the forensic report, the questioned voices of the accused persons were compared with their respective voice samples, and it was opined that the questioned voices were the probable voices of the accused persons.

8. Learned PP for CBI argued that the material on record is sufficient to frame charge against A-2 Amit Patel and A-3 Abhijit Kumar Singh. He argued that it was A-2 Amit Patel who had telephonically called the complainant Narender Poswal on 26.03.2025 at 8 pm from his mobile phone; that in the verification exercise conducted on 27.03.2025 A-2 Amit Patel can be clearly heard saying, "यह कह रहे हैं 15 इनको मिल रहा है 10 हमें देंगे 5 यह रखेंगे". Learned PP for CBI submitted that this

utterance of A-2 Amit Patel clearly indicates that complainant Narender Poswal was to receive Rs. 15,000/- from his client Md. Samsheer of M/s Iqra Fashion and out of which the complainant was required to transfer Rs. 10,000/- to them (A-1 Dal Chand and A-2 Amit Patel) as bribe. He argued that usage of the word "हमें" in conversation by A-2 Amit Patel clearly indicates that the bribe amount was to be shared between him and A-1 Dal Chand. He went on to submit that the conversations that took place on the day of the trap on 28.03.2025 is also an incriminating circumstance against A-2 Amit Patel. He pointed out that in the trap on 28.03.2025, A-2 Amit Patel can be clearly heard telling the complainant to wait outside for 5 minutes so that he could call someone to collect the bribe money. In this regard, he invited attention to the following utterances of A-2 Amit Patel in the trap on 28.03.2025, "आप 5 मिनट बैठिए मैं किसी को बुला रहा हूँ वो ले लेगा....5 मिनट बैठिए बाहर". He submitted that it was only after A-2 Amit Patel informed the complainant that he was calling someone to collect the bribe amount that A-3 Abhijit Kumar Singh swiftly came onto the scene, escorting the complainant down the stairs and to a place outside the CGST building, near Haldiram Restaurant, to collect the bribe amount. He urged that although there is no direct demand for a bribe attributed to A-2 Amit Patel, the material on record against him is nevertheless sufficient to put him on trial.

9. As regards A-3 Abhijit's role, learned PP for CBI argued that the circumstances on record clearly demonstrate that he was fully aware that the amount he received from the complainant was bribe money. He argued that the very fact that

A-3 Abhijit Kumar Singh did not collect the money in Room No. 507 or immediately outside it, but instead took the complainant to a distant location outside the CGST building, is sufficient to infer the requisite *mens rea* on his part. He pointed out that there is nothing on record to even suggest that A-3 Abhijit Kumar Singh ever made a call to A-1 Dal Chand or A-2 Amit Patel to ascertain the context in which he was required to collect money from the complainant.

10. Learned PP for CBI further argued that though it is correct that the refund process had already been initiated on 25.03.2025, prior to filing of the complaint on 27.03.2025, yet this can be no ground to discharge A-2 Amit Patel and A-3 Abhijit Kumar Singh. He submitted that section 7 (b) of PC Act clearly makes acceptance of undue advantage by a public servant from any person as a *reward* for the improper or dishonest performance of a public duty or forbearing to perform such duty either by himself or another public servant an offence. He stated that the instant case is clearly covered within the ambit of section 7 (b) of PC Act. It was also his submission that the circumstances on record are sufficient, at this stage, to record a *prima facie* finding that Amit Patel (A-2) and Abhijit Kumar Singh (A-3) had conspired with Dal Chand (A-1) to demand and accept bribe from the complainant.

11. Learned counsel for A-2 Amit Patel argued as follows:

(I) A-2 Amit Patel had personally made no direct bribe demand. Complainant makes no allegations whatsoever against Amit Patel (A-2).

(II) In the conversations, A-2 Amit was merely repeating what his superior, Dal Chand (A-1), was saying. As a junior officer, Amit Patel (A-2) was required to follow the instructions of his superior, Dal Chand (A-1), in summoning the complainant. Calling someone on phone is no offence.

(III) The refund process had already been initiated on 25.03.2025, prior to filing of the complaint on 27.03.2025. The Assistant Commissioner had signed the refund order on 25.03.2025, and the GST officials had completed all actions required of them under the law/extant rules and regulations for processing the refund. Consequently, CBI's contention that bribe was demanded to process the refund is meritless. Under the extant rules, a refund application has to be processed within 60 days; but in this case the refund order was issued in 51 days.

(IV) The refund order is available on the website, so there is no need to approach anyone for its processing.

(V) A-2 Amit Patel's role, as per the chargesheet, started only on 28.03.2025. The demand had already been raised on 11.03.2025 much before A-2 Amit Patel came on the scene on 28.03.2025. In the entire transcript, whether of the verification exercise dt. 27.03.2025 or of the trap exercise dt. 28.03.2025, there is not even a whisper of any demand for a bribe on the part of Amit Patel (A-2).

(VI) Relying upon the *ratio decidendi* of Union of India v. Prafulla Kumar Samal and Anr., AIR 1979 SC 366, he argued that this Court is not to act as mere post office to frame the

charge at prosecution's behest, but has to exercise judicial mind to the facts of the case in order to determine whether a case for trial is made out; that at the stage of consideration on charge, this Court can very well sift and weigh the evidence for the limited purpose to find whether or not there is sufficient grounds to proceed against accused; that at this stage, what is required to be ascertained is whether there exists a '*strong suspicion*' against the accused to frame the charge. Relying upon Dileepbhai Nanubhai Sanghani v. State of Gujarat and Anr., 2025 SCC OnLine SC 441, he submitted that with no material to suggest that A-2 Amit Patel had made any demand for bribe or had accepted the bribe, he is clearly entitled to be discharged. He next relied on Subodh Anand v. CBI, 2024 SCC OnLine Del 4123 to submit that the presumption under section 20 of PC Act can be invoked against A-2 Amit Patel only on proof of facts in issue namely, demand of gratification and its acceptance; that in the instant *lis* both these essential facts in issue are completely missing. He also pressed into service the report of State of Lokayuktha Police, Devanagree v. C.B. Nagaraj, 2025 SCC OnLine SC 1175, to argue that when the refund process had already been initiated on 25.03.2025 i.e. two days before the complaint dt. 27.03.2025 CBI's contention that bribe was demanded to process the refund is meritless; that as the refund process had already been initiated, there was clearly no occasion or necessity for the complainant to proceed with the payment of the alleged bribe amount, particularly when the very work for which the bribe was purportedly demanded had already been completed. He also

referred to Rajesh Gupta v. State through CBI, (2022) 20 SCC 793, to contend that the sole statement of a complainant, who is an interested witness, cannot be relied upon *sans* corroboration from independent evidence; that mere recovery of currency notes constitutes no offence under section 7 of PC Act unless it is proved beyond reasonable doubt that accused voluntarily accepted the money knowing it to be bribe; that proof of acceptance of illegal gratification will follow only if there is proof of demand; that in the instant case, both the alleged demand for and acceptance of bribe money by A-2 Amit Patel are entirely absent.

12. Learned counsels for A-3 Abhijit Kumar Singh argued as follows:

(I) A-3 Abhijit Kumar Singh had no knowledge of any relationship or dealings *inter se* the complainant and A-1 Dal Chand. Admittedly, A-3 Abhijit Kumar Singh is not a public servant, and he rather worked as a private Data Entry Operator in CGST Range-170 and this has been corroborated by Rajeev Mirchia, Superintendent of CGST Range-169.

(II) Even if the entire prosecution case is accepted as true, yet at most A-3 Abhijit can be considered merely an innocent recipient of the bribe. There is no evidence, direct or circumstantial, to show that A-3 Abhijit had any knowledge about the nature of transaction or dealings *inter se* the complainant and Dal Chand (A-1).

(III) It is not the prosecution case that A-3 Abhijit knew that complainant was carrying the bribe amount in his hands. It is

also not the prosecution case that A-3 Abhijit accepted the bribe money from the complainant in the presence or in view of A-1 Dal Chand. It is an admitted case of CBI that A-3 Abhijit had no acquaintance with the complainant.

(IV) In support of their arguments, they referred to Dipakbhai Jagdishchandra Patel v. State of Gujarat & Ors., AIR 2019 SC 3363 to argue that where two views are possible, and the Court finds that the evidence gives rise to some suspicion, but not grave suspicion, against the accused, the Court would be fully justified in discharging the accused. This judgment was also relied upon to point out that where the entire evidence proposed to be put forth by the prosecution, even before its challenge in the trial, does not show that the accused committed the offence(s) then there will be no sufficient ground for proceeding with the trial. In support of their argument that an innocent receiver of money, which later turned out to be bribe tainted, cannot be held to be involved in commission of offences under the PC Act, they relied on the following judgments. (a) Trilok Chand Jain v. State of Delhi, AIR 1977 SC 666 : (1975) 4 SCC 761, (b) Sadashiv Mahadeo Yavaluje and Gajanan Shripatrao Salokhe v. State of Maharashtra, (1990) 1 SCC 299, (c) Virendranath v. State of Maharashtra, AIR 1996 SC 490, (d) Mahendra Singh Chotelal Bhargad v. State of Maharashtra & Ors., (1998) 2 SCC 357 : AIR 1998 SC 601, and (e) A. Karunanithi v. The State represented by Inspector of Police, 2025 SCC OnLine SC 1677.

13. Court findings are as under.

14. Insofar as A-1 Dal Chand is concerned, it bears repetition to state that he, through his counsels, had conceded to the charge against him and this is so noted in the order dt. 18.11.2025.

15. Insofar as A-2 Amit Patel is concerned, it is this Court's view that no grounds exist for his discharge. There is sufficient material on record against A-2 Amit Patel which, when taken at face value, gives rise to a strong and grave suspicion regarding his active involvement and specific role in commission of the alleged offence(s). *Prima facie*, this Court is satisfied that A-2 Amit Patel had participated in commission of the alleged offence(s), as the material on record discloses grave suspicion against him. The reasons for arriving at this conclusion are as under:

(a) Firstly, there is statement of one Anshuman Yadav (an officer of CGST, Nehru Place Division, Delhi) made to the CBI under section 180 of BNSS, 2023 and wherein he, *inter alia*, states, "*This refund process was initially put by Insp Amit Patel on the note sheet of E office and as per documents a field visit was also conducted by him on 17.03.2025. Thereafter draft refund order was put up by Sh. Dal Chand Supt for my perusal and signature. The same was approved, signed and uploaded on GST BO Portal on 25.03.2025.*"

Therefore, Inspector Amit Patel was no stranger to the file of M/s Iqra Fashion and the process of its GST refund. He was the one who had apparently initiated the process of GST refund of M/s Iqra Fashion and in that connection had made a field visit on 17.03.2025. Thereafter, on 26.03.2025 at about

8:00 p.m. the crucial WhatsApp call was made to complainant Advocate Narender Poswal by A-2 Amit Patel from his phone, and during which he informed the complainant that A-1 Dal Chand was calling him. Viewed in isolation, this incident might appear trivial and innocuous, lacking any incriminating significance. However, when considered in the broader context and in conjunction with the other circumstances detailed hereinafter, this seemingly minor act assumes considerable importance and emerges as a pivotal piece of evidence against him.

(b) It was argued that the refund process had already been initiated on 25.03.2025 and all actions in respect thereof had been completed by GST officials much before filing of the complaint dt. 27.03.2025; that refund order is very much available on the website and as such there was no need to approach anyone for its processing. It may be noted that the complainant had certainly not approached A-1 Dal Chand and A-2 Amit Patel for processing the GST refund on 25.03.2025. It was in fact A-2 Amit Patel, who had telephonically called the complainant, purportedly on the asking of A-1 Dal Chand, and told him that he (A-1 Dal Chand) was calling him. The point therefore is as to what was the need to telephonically call the complainant on 26.03.2025 when the refund process had already been initiated, approved, signed and uploaded on GST BO Portal on 25.03.2025. Given the circumstances on record, it is difficult for me to comprehend as to what was the justification to telephonically call the complainant on 26.03.2025 when his refund had already been processed. A-2

Amit Patel who had been dealing with the refund process of the complainant would certainly have known of the fact that the refund order had already been uploaded on the portal on the day when he had telephonically called the complainant. It does appear that the telephonic call made to the complainant on 26.03.2025 was actuated with malafides.

(c) In the verification exercise conducted on 27th March 2025, A-2 Amit Patel was recorded stating, "यह कह रहे हैं 15 इनको मिल रहा है 10 हमें देंगे 5 यह रखेंगे" The term "हमें", in its ordinary sense, denotes "we," implying the speaker along with one or more others. This statement, therefore, does *prima facie* convey that A-2 Amit Patel, together with his associates, would receive Rs. 10,000/-, while the complainant, Advocate Narender Poswal, would retain Rs. 5,000/- from the amount handed over to him by the client, Md. Samsheer of M/s Iqra Fashion. Far from being an innocuous remark, this statement of A-2 Amit Patel *prima facie* reflects acknowledgment of his share in the bribery transaction and demonstrates his active complicity in the arrangement, thereby significantly involving him in the alleged offence.

(d) The trap proceedings conducted on 28.03.2025 assume critical significance. At one place during the course of conversations on 28.03.2025, A-2 Amit Patel can be heard telling the complainant, "आप 5 मिनट बैठिए मैं किसी को बुला रहा हूँ वो ले लेगा", to which the complainant responds, "अच्छा". This is immediately followed by A-2 Amit Patel instructing the complainant, "5 मिनट बैठिए बाहर", whereafter the latter

replies, "चलो भेज दो किसी को." This exchange is of considerable importance and constitutes a very significant circumstance against A-2 Amit Patel, giving rise to grave suspicion regarding his involvement in the commission of the alleged offences. The gravity of this circumstance is further underscored by the fact that shortly thereafter, A-3 Abhijit Kumar Singh came on the scene, guided the complainant down the stairs, and escorted him outside the building to a far off location near Haldiram restaurant. When these circumstances are considered cumulatively and in conjunction with one another, they leave no room for doubt that there *prima facie* exists grave suspicion concerning A-2 Amit Patel's active role in the entire transaction.

16. It was argued by his counsel that A-2 Amit Patel had directly made no bribe demand and that the complainant has made no allegations against him in his complaint dt. 27.03.2025 to the CBI. The recorded conversation of A-2, Amit Patel, during the verification proceedings dt. 27.03.2025, reveals that the demanded bribe was stated to be for "हमें". This expression unmistakably indicates that A-2 Amit Patel was soliciting the bribe for himself as also for one or more other persons. That apart, as already discussed hereinabove in the trap on 28.03.2025 A-2 Amit Patel is heard telling the complainant (Advocate Narender Poswal) to wait for five minutes and that he would call someone to collect it. This clearly indicates that A-2 Amit Patel was actively complicit in the entire stratagem of demanding and accepting the bribe from the complainant. The circumstances, when considered cumulatively and in conjunction with one other,

very much give rise to a grave suspicion *vis-a-vis* his role and unmistakably suggest an implied demand of bribery followed by its acceptance on the part of A-2 Amit Patel.

17. The other argument was that A-2 Amit Patel committed no offence in making WhatsApp call to the complainant on 26.03.2025 and telling him that A-1 Dal Chand was calling him; that A-2 Amit Patel being an officer junior to A-1 Dal Chand was duty bound to comply with his directions. This argument does not persuade this Court to take a different view of the matter. I have already observed hereinabove that ordinarily making telephonic call to someone would have been no incriminating circumstance and would have passed off as an innocuous incident; however, this circumstance along with the other circumstances make this a very crucial one against him.

18. It was next the argument that the refund process had already been initiated on 25.03.2025 and all actions in respect thereof had been completed by GST officials before filing of the complaint dt. 27.03.2025; that refund order is very much available on the website and as such there was no need to approach anyone for its processing. This argument fails to take into account section 7(b) of PC Act, 1988 under which obtaining or accepting or attempting to obtain, an undue advantage from any person as a reward for the improper or dishonest performance of a public duty or for forbearing to perform such duty either by himself or another public servant is an offence. This argument also fails to take into account another aspect that has already been discussed hereinabove in paragraph no. 15(b).

19. It was next the argument on behalf of A-2 Amit Patel that the demand had already been raised on 11.03.2025, much before A-2 Amit Patel had come on the scene on 28.03.2025. This argument omits to note the role of A-2 Amit Patel in the verification exercise on 27.03.2025 and in the trap on 28.03.2025. His roles on 27.03.2025 and 28.03.2025 have been set out and discussed hereinabove, and which *prima facie* indicate that he very much had a role to play in the commission of offence under section 7 of PC Act and in the offence of conspiring to commit the said offence.

20. The judgments cited at Bar by learned counsel for A-2 Amit Patel do not suffice to take a different view of the matter. The judgment of Dileepbhai Nanubhai Sanghani (*supra*) is clearly distinguishable on facts. This was a case where fishing contracts in the reservoirs of the tribal areas vested in the State were allotted without following the government policy requiring tender proceedings. It was alleged that the appellant therein had done so with intent to obtain illegal gratification, and that making the allotments *sans* the tender resulted in huge revenue loss. The appellant was thus alleged to have committed offences under sections 7, 8, 13 (1) (a), 13 (1) (d) and 13 (2) of PC Act. It came out during the arguments that there in fact was a government policy to make the allotments in the tribal areas *sans* the tendering process. It was under such circumstances that the Apex Court held that the allegations were insufficient to make out a case under the PC Act. The factual situation in the present case is altogether different. Subodh Anand (*supra*) is of no help to A-2 Amit Patel. This was an appeal against conviction in a trap case

under PC Act. On analysis of the evidence, the High Court was of the view that the prosecution failed to prove demand and acceptance of the bribe money on the part of the public servant and as such it was held that presumption under section 20 of the PC Act cannot be invoked against him. It is difficult for me to comprehend as to how this judgment comes to the aid of A-2 Amit Patel. Whether or not the presumption under section 20 of the PC Act is to be drawn in this case cannot be determined one way or the other at this stage itself. Such a presumption is to be raised only when the requisite foundational facts for drawing such presumption is established on evidence led in the trial. The Apex Court judgment in State of Lokayuktha Police, Devanagree v. C.B. Nagaraj (*supra*) is also of no assistance to A-2 Amit Patel. That case arose from an appeal against a High Court judgment, where the conviction recorded by the Trial Court under sections 7, 13 (1) (d), and 13 (2) of the PC Act was reversed, and the accused was acquitted. The allegation was that the accused had demanded illegal gratification of Rs. 1,500 from the complainant to file a spot inspection report and was apprehended in a trap on 05.02.2007. The evidence revealed that two days prior to the trap, the spot inspection report had already been prepared, with the complainant and his father signing as witnesses, and it had already been forwarded. During evidence, the complainant initially denied accused's visit for the inspection but later changed his stance, admitting that the visit had occurred and the report had been prepared and signed. On analysing the facts and the evidence, the Apex Court held that the bribery demand by the public servant was not proved beyond reasonable doubt. With the

oral evidence of the shadow witness being found to be self-contradictory, it was held that complainant's oral testimony required greater scrutiny. Complainant's oral evidence was found unreliable, partly because the report had already been prepared before the trap, leaving no occasion for the complainant to pay the bribe, and partly due to the complainant's inconsistency and flip flops in his deposition regarding visit of the accused for preparation of the report. However, this judgment offers no aid to A-2 Amit Patel. Unlike the above case, the instant matter is at the stage of consideration on charge and not final adjudication after a trial. Moreover, in C. B. Nagaraj (*supra*), complainant's lack of occasion to pay the bribe was only one of several factors in finding the demand unproven. In the instant case, this Court's role at this stage is limited to determining whether a *prima facie* case exists against the accused persons. The case of Rajesh Gupta (*supra*) too does not assist A-2 Amit Patel. This was an appeal against a conviction in a trap case. Upon careful analysis of the facts and evidence, the Apex Court concluded that the alleged demand for a bribe by the accused was not established beyond reasonable doubt. The Court observed that there was a complete absence of credible evidence to support complainant's version. Furthermore, the complainant's own testimony was found to be doubtful and inconsistent. In light of these circumstances, the Apex Court held that the sole testimony of a complainant, being an interested witness, cannot be relied upon in the absence of corroboration from independent and reliable evidence. It bears repetition to state that unlike Rajesh Gupta (*supra*), the instant matter is at the stage of consideration on the point of charge and

not final adjudication after a trial. The material presented by the prosecution must, for the present, be accepted at its face value and for whatever weight or worth it carries until challenged and scrutinised in the trial. I find no reasons to discharge A-2 Amit Patel for the offences for which he sought to be prosecuted.

21. Now to A-3 Abhijit Kumar Singh's role. He takes the stand that he was unaware of the relations and the dealings *inter se* the complainant and A-1 Dal Chand, and that he had no knowledge whatsoever that the money given to him by the complainant was a bribe amount. It bears repetition to state that this is not the final stage of determination of guilt or innocence after a full-fledged trial. At this stage on the point of consideration on charge what merely is to be seen is whether a *prima facie* case is made out or not on the basis of record presented by the prosecution. Given the material placed on record by the CBI, this Court is of the view that at this stage, it cannot be said with certainty that A-3 Abhijit Kumar Singh was absolutely unaware that the money which he was about to receive or was receiving was bribe amount. A very important and crucial circumstance which persuades this Court to lean against A-3 Abhijit Kumar Singh is the fact that he had emerged on the scene very soon after A-2 Amit Patel told the complainant in the trap on 28.03.2025, "आप 5 मिनट बैठिए मैं किसी को बुला रहा हूँ वो ले लेगा". There is absolutely no material on record to even remotely suggest that A-3 Abhijit Kumar Singh at that point of time had sought to inquire from either A-1 Dal Chand or A-2 Amit Patel as to in what context he was supposed to take money. The recorded conversation of 28.03.2025 does not disclose that A-3 Abhijit had

sought to ascertain from any of the other two accused regarding the actual transaction for which he was supposed to take money. That apart, what is equally astounding is that A-3 Abhijit apparently displayed no hesitation or surprise whatsoever as to why he, rather than A-1 or A-2 themselves, was required to receive the money from the complainant, Advocate Narender Poswal, thereby reinforcing the inference of his conscious and willing participation in the arrangement. Not only this, what is also particularly noteworthy is that A-3 Abhijit did not collect the money in Room No. 507 or even in its immediate vicinity; instead, he deliberately escorted the complainant to a distant location outside the CGST building, near the Haldiram restaurant, a circumstance which further strengthens the inference that the transaction was carried out with a conscious design and a deliberate intent to evade detection. The point is that had A-3 Abhijit been genuinely confident that the payment proposed to be made by complainant was wholly lawful and above board, there would have been no reason whatsoever to avoid receiving it within the office premises. The very fact that he chose instead to escort the complainant to a far-off location outside the CGST office building speaks volumes and strongly militates against any claim of legitimacy, pointing unmistakably towards a conscious attempt to conduct the transaction away from scrutiny. Moreover, even after reaching the distant location, A-3 Abhijit proceeded to receive and accept the money, yet made no effort whatsoever to speak/consult either A-1 Dal Chand, or A-2 Amit Patel, to ascertain the context or purpose for which the payment had been made; this is a conduct which is wholly inconsistent with any

bonafide or innocent explanation. All these circumstances taken cumulatively and in conjunction with each other are sufficient to *prima facie* record a finding that the material on record at this stage suffices to hold that A-3 Abhijit had known that the money received by him was bribe money.

22. All the judgments relied upon by learned counsels for A-3 Abhijit Kumar Singh in support of their contention do not suffice to take a different view of the matter. The propositions of law set forth in Dipakbhai Jagdishchandra Patel (*supra*) are universally accepted. In the case in hand, this Court is not at all of the opinion that two views are possible *vis-a-vis* A-3 Abhijit Kumar Singh's role. This Court finds that the evidence sought to be put forth by the prosecution do give rise to grave suspicion as regards his role. This Court reiterates that the material placed on record by the prosecution strongly suggest that he was complicit in the commission of offence(s). Trilok Chand Jain (*supra*) was an appeal against conviction under the PC Act and it involved a public servant who demanded a bribe and stated that he would either collect it personally or send someone else to collect it on his behalf; thereafter, a private individual visited the complainant and collected the bribe on his representation that he had been sent by the public servant. The Court held that in the absence of *mens rea* on the part of the private individual, he could not be held guilty of the offence. This judgment is of no help to A-3 Abhijit Kumar Singh. Unlike the above case, the instant matter is at the stage of consideration on the point of charge and not final adjudication after a trial. To repeat, in the instant case the multiple circumstances noted hereinabove very much indicate on

prima facie considerations that A-3 Abhijit had the knowledge that the money which he had received was bribe money. Sadashiv Mahadeo Yavaluje (*supra*) too was an appeal against conviction for offence(s) under IPC and PC Act, and it involved a Head Constable and a Constable; the Constable had taken the bribe. Apex Court held that merely because the Constable was entrusted with some money to be passed on to the Head Constable, the former could not be held guilty unless it was established that he was a party to the arrangement and the arrangement arrived at was that the money would be handed over to the Constable to be given over to the Head Constable. It is again observed that unlike the above case the instant matter is at the stage of consideration on the point of charge and not final adjudication after a full-fledged trial. It bears repetition to state that the multiple circumstances noted hereinabove raise a strong suspicion that A-3 Abhijit Kumar Singh had the knowledge that the money which he had received was bribe money. Virendranath (*supra*) which was again an appeal against conviction for offences under the PC Act involved a police official demanding bribe and asking a restaurant owner to accept the money from the complainant. It was held that there was merit in restaurant owner's contention that he had received the money innocently without realising that it was bribe. It is again noted that unlike the above case the instant matter is at the stage of consideration on the point of charge and not final adjudication after a full-fledged trial. That apart, the multiple circumstances noted hereinabove very much demonstrate that A-3 Abhijit Kumar Singh had the knowledge that the money which he had received was bribe tainted.

Mahendra Singh Chotelal Bhargad (*supra*) was again an appeal against conviction for offence(s) under IPC and the PC Act. It was a case where the bribe was demanded by two police officials but was collected by and recovered from some other person. The conviction of the person who had collected the bribe was set aside holding that accepting money on behalf of another person may certainly constitute an abetment of an offence, but in the absence of the charge of abetment the person accepting the bribe could not have been convicted. This judgment has no application to the case at hand. The circumstances strongly indicate that A-3 Abhijit Kumar Singh had conspired with the other two accused in demanding and accepting bribe from the complainant. A. Karunanithi (*supra*) was again an appeal against conviction for offences under the PC Act. It involved a co-accused who had accepted the bribe money on the directions of the principal accused. It was held that the demand made by the principal accused could not be attributed to the co-accused as there was no evidence to show that the co-accused was habitual offender working in aid with the principal accused or was facilitating the principal accused in demanding and receiving illegal gratification; that in the absence of any allegation or evidence that co-accused had demanded bribe or he was acting in connivance with the principal accused, he cannot be prosecuted for commission of crime of demanding and receiving illegal gratification; that the co-accused could have received the money innocently under the directions of the principal accused or he may have received it knowingly; that both the views were equally possible; that as no evidence was produced to prove that

both of them had connived to demand and accept bribe, it could not be said with any certainty that he was an accomplice to the crime. It is reiterated that unlike the above case, the instant matter is at the stage of consideration on charge and not final adjudication after a full-fledged trial. Further, it bears repetition to state that the multiple circumstances noted hereinabove very much indicate that A-3 Abhijit Kumar had the knowledge that the money which he had received was bribe money.

23. To sum up, this Court is of the view that A-2 Amit Patel and A-3 Abhijit Kumar Singh have made out no ground for their discharge.

24. In view of the above, charge for the offence(s) punishable under section 7 of PC Act, 1988 and section 61(2) of BNS, 2023 read with section 7 of PC Act, 1988 is liable to be framed against **A-1 Dal Chand**. Charge for the offence(s) punishable under section 7 of PC Act, 1988 and section 61(2) of BNS, 2023 read with section 7 of PC Act, 1988 is liable to be framed against **A-2 Amit Patel**. Charge for the offence(s) punishable under section 61(2) of BNS, 2023 read with section 7 of PC Act, 1988 is liable to be framed against **A-3 Abhijit Kumar Singh**. It is ordered accordingly.

(M. P. Singh)
Special Judge (PC Act) CBI-02
RADC/New Delhi/20.01.2026