

In the Court of Prabhat Kumar Sharma, A.J.C. XVIII cum Spl. Judge CBI, Ranchi

Misc. Criminal Application No. 2514/2022

R.C. 03(A)/2018-D

CNR-JHRN01-JHRN01-013315-2022

Ruparna Dutta, aged about 58 years

W/o Tapas Kumar Dutta, R/o H.B. 12, Flat No. 1, Sector-3, Salt Lake City, P.S.

South Bidhan Nagar, District-North 24 Parganas, West Bengal.

.....**Petitioner**

Versus

The State through CBI.....O.P.

Ld. Counsel for petitioner – Sri Rajnesh Kumar Srivastava, Adv.

Ld. Counsel for CBI- Sri Priyanshu Singh, Sr. P.P.

08.12.2022- Bail petition filed by the petitioner accused namely **Ruparna Dutta**, who is in custody since 07.12.2022 in connection with R.C. Case No. 03(A)/2018-D, registered u/s 109 of IPC and section 13(1)(e) of P.C. Act, 1988 after hearing.

Heard learned counsel for petitioner as well as Ld. Sr. P.P. of CBI.

Learned counsel appearing on behalf of the petitioner submits that the petitioner is innocent and has falsely been implicated in this case without any fault on her part and she never indulged herself in any unlawful activity which amounts to an offence and there is no specific allegation against the petitioner. It is further submitted that petitioner's name was

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included subsequently as an accused in the charge sheet and charge is merely a wild allegation, because no clinching evidence has been brought on record by the prosecuting agency in support of her alleged abatement in the commission of the purported substantive offence of her spouse Tapas Kumar Dutta. The agency committed an error in invoking the provisions of Section 109 of the IPC against the petitioner. It is further submitted that all the evidences are documentary in nature and there is absolutely no possibility/chance on the part of the petitioner to tamper with the evidences. It is further submitted that petitioner owns an immovable property in the form of a plot of land measuring 203 Sq. meter at West Bengal which was gifted by her parents-in-law to her in July, 2005 and the said plot of land was allotted by WBHIDCO to her parents-in-law and said plot has been duly verified by the CBI and no adverse inference has been drawn by the agency in this regard. The value of the land in the hands of the petitioner has been taken as NIL both at the beginning and the end of the check period. It is further submitted that petitioner acquired a Car parking space measuring 100 Sq.ft. At 251, Dum Dum Park, Kolkata by way of a gift from her Late mother Arundhati Nundy and no adverse inference has been drawn by the CBI regarding such acquisition and the value of car parking space has been

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shown as NIL. It is further submitted that the CBI has alleged that the flat no. 21WC, 21st floor, Oriana Block, Swarnamani Complex, 33A, Canal Circular Road, Kolkata valued at Rs. 4.11 crores was proposed to be transferred in the name of the petitioner is absolutely not backed by any iota of documentary evidence. Her name has been unnecessarily dragged by the CBI by virtue of erroneous interpretation of the purportedly intercepted telephonic conversations of some persons. The petitioner is in no way connected with the purchase of the said flat. It is further submitted that the agreement for sale/purchase of the said flat was exclusively dealt with Bishwanath Agarwal and his company and neither the petitioner nor her spouse could remotely be linked by the CBI with the fund utilized for the purchase of the said flat. There is no documentary evidence to show that the said flat was in the process of being transferred in the name of the petitioner in near future. It is further submitted that the cash of Rs. 3.73 crores found at the residence represented the sale proceeds of valuable paintings/antique items/costly vase/ statues/rare coins etc. left behind by the petitioner's parents and also the cash gifts received by the petitioner's daughter at the time of her marriage on 03.02.2017. It is further submitted that petitioner in consultation with her elder sister and the spouse decided to go ahead with the

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sale of the paintings in the open market and sale of about 80 paintings fetched a sum of Rs. 3.5 crores approx and the argument was simply brushed aside by the agency for want of the details of the brokers and absence of the supporting documents. It is further submitted that the sale proceeds of the paintings/artifacts were kept at the Salt Lake residence for future distribution between the petitioner and her elder sister as per the last wishes of their late parents. It is further submitted that cash amounting to Rs. 22 lakhs approx. was received from numerous guests, friends and relatives at the wedding ceremony of the petitioner's daughter. The prosecution has failed to prove that the cash recovered from the residence was ill-gotten/tainted/public money of the petitioner's spouse. It is further submitted that no documentary evidence could be collected/recovered by the prosecuting agency to corroborate the allegation that the petitioner's spouse had parked cash loan of Rs. 2.5 crore with S.K. Shah and Rs. 1.65 core with P.K. Dhanuka. It is absolutely improbable that such a huge cash loan exchanged hands without any formal receipts which are vitally missing in this case. It is further submitted that no proof or eye witness could be gathered by the CBI to specify as to who regularly delivered the loans carried interest @ 6% per month cash to the petitioner at the Salt Lake residence in the physical

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absence of her spouse. It is absolutely palpable that wild and imaginary allegations have been foisted by the agency on the petitioner and her spouse. It is further submitted that the CBI itself is not sure about the cash loan transactions and hence the theory of the loans given as sought to be propounded/projected by the agency stands thoroughly demolished. It is further submitted that the jewellery/ornaments weighing 2805.400 gm. found during the search by the CBI at the petitioner's Salt Lake residence and in the locker no. 538 have been treated by the agency as the Streedhan and / or gifts received from the relatives/friends over the years and no adverse inference has been drawn by the CBI to that effect. It is further submitted that the gold bars/coins weighing 4670 gm and valued at Rs. 1.29 crore has been treated by the agency as the assets acquired by the petitioner's spouse during the check period, but no proof of such alleged acquisition and the so-called abatement has been brought on record by the CBI. It is further submitted that the petitioner and her spouse contended that the gold bars and some of the coins belonged to the petitioner's late parents and that the same were kept in the locker no. 293 with the Bank of India, Kolkata. The petitioner's name was included as a joint holder of the said locker after the demise of her father and gold bars/coins were brought out of the locker and

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kept at the Salt Lake residence for distribution between the petitioner and her elder sister and rest of the gold coins were received as gifts on the occasion of various festivals and at the time of the marriage of the daughter of petitioner. No purchase bill for the gold bars or the gold coins could be recovered by the CBI from Salt Lake residence. The basis of valuation of the gold bars/coins has not been specified by the agency. It is further submitted that no disproportionate asset has been quantified by the CBI in the charge sheet in the name of petitioner, implying thereby that no such acquisition or incriminating assets could be attributed/linked by the agency to the petitioner. No adverse inference has been drawn by the CBI in respect of the petitioner's Salt Lake residence at HB-12, Flat No. 1, Sector-3, Salt Lake City, Kolkata and the value of Rs. 3,39,193/- for the impugned property has been indicated at the beginning and also at the end of the check period. It is further submitted that no adverse inference has been drawn by the CBI in relation to the petitioner's P.P.F. A/c no., 111269393388 with the State Bank of India and the same has not been mentioned/indicated in the assets list. No adverse inference has been drawn by the CBI in respect of the marriage expenditure of the petitioner's daughter. It has been admitted by the CBI that the remittances of fund to the USA for the MBA study of the son of

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petitioner were all effected through banking channels and that no discrepancy could be detected by the agency. It is further submitted that CBI did not draw any adverse inference about the bank accounts, assets or income of the sons and daughter of petitioner and bank accounts, mutual funds, LIC policies, FDRs standing in the name of the petitioner were opened for invested in much prior to the check period. It is further submitted that the annual income of the petitioner generated by investments was always below the taxable limits, hence there was no requirement on her part to file the I.T returns in earlier years. It is further submitted that petitioner is aged about 60 years and suffering from various ailments such as interstitial lung diseases, acute rheumatoid arthritis with deformities in her different limbs etc. and she often experiences bouts of respiratory disorder and breathlessness and 30% of her lungs is none functional. On the above said grounds, learned counsel prayed petitioner may be allowed on bail.

On the other hand, Ld. Sr. P.P. for CBI has vehemently opposed the prayer and submitted that the petitioner has been found indulged in abatement her husband for the possession of assets disproportionate to known sources of income and her prayer for anticipatory bail has already been refused up-to the Hon'ble Supreme Court. Considering serious nature

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of the offence i.e corruption of a huge amount, her petition for bail may be rejected.

In view of the above submissions of both sides as well as on going through the case record, it appears the present case is registered by the C.B.I. against accused Tapas Kumar Dutta, the then Pr. CIT, Ranchi, on the basis of complaint dt. 13.02.2018 received from R.N.Yadav, Deputy Superintendent of Police, New Delhi in which it was stated that the accused Tapas Kumar Dutta has acquired assets disproportionate to his known sources of income to the tune of Rs. 9,78,61,200/- in his name and in the name of his family members. During search at residence of the accused Tapas Kumar Dutta, CBI team has found huge cash and valuable items for which the accused Tapas Kumar Dutta did not provide any supporting documents like bills/vouchers/receipts/bank account statements etc. for his defence. The materials collected during investigation clearly establish the role played by accused Tapas Kumar Dutta, Biswanath Agrawal and Santosh Kumar Shah that they conspired to each other for possession of disproportionate assets to the known sources of income of accused Tapas Kumar Dutta. Further the accused Ruparna Dutta who is wife of the accused Tapas Kumar Dutta also abetted him for the offence of possession of

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disproportionate assets to his known sources of income, as such the case was registered u/s 13(2) r/w 13(1)(e) of P.C., Act, 1988.

Having heard to the parties and on going through the case record it transpires that this court has taken cognizance in the instant case on dt. 02.02.2022 u/s 109 of IPC and 13(1)(e) P.C. Act, 1988 on the basis of charge-sheet submitted before the court against the present accused as well as other accused persons. It is came in course of investigation that the accused of this case namely Tapas Kumar Dutta, who is the husband of the petitioner, while posted as Principal Commissioner of Income Tax, Ranchi during the period from 01.04.2012 to 12.07.2017 entered into criminal conspiracy with the co-accused persons and thereby acquired assets movable/immovable, to the tune of Rs. 13,80,25,716/- in his name and in the name of his family members, which were found disproportionate to his known source of income for which he failed to account for. Further , it also came in the course of investigation that Sri Dutta had given cash loan amount of Rs. 2.5 crores to the accused Santosh Kumar Shah through co-accused Biswanath Agrawal. The interest of 6% per month against the said loan was being paid by the co-accused in cash to the present petitioner at her

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residence at Kolkata. There are enough evidence against the petitioner on the case record.

Considering the fact that this case is related to the financial corruption involving huge money in the matter and the petitioner has been found indulged in the abatement of her spouse Tapas Kumar Dutta for acquiring disproportionate assets to his known sources of income. In view of that I am not inclined to allow the petitioner on bail. Accordingly the same is hereby rejected.

Dictated

Sd/-

(Prabhat Kumar Sharma)
A.J.C. XVIII cum Spl. Judge,
CBI, Ranchi.
JO Code- JH-00500