IN THE COURT OF THE XXI ADDL. CITY CIVIL AND SESSIONS JUDGE AND PRINCIPAL SPECIAL JUDGE FOR CBI CASES AT BENGALURU CITY (CCH-4).

Spl.CC.130/2013

Complainant : State by Central Bureau of Investigation, ACB, Bengaluru.

-Vs-

Accused : Sri. V. Nagaraj and another.

C H A R G E

I, **Sadashiva S. Sultanpuri, B.Com., LL.B, (Spl.)**, XXI Additional City Civil and Sessions Judge and Principal Special Judge for CBI Cases, Bengaluru City, do hereby charge you,

A-1) Sri. V. Nagaraj
S/o late M. Venkataramana,
Aged about 40 years,
Income Tax Officer, Ward 4(3),
Income Tax Department,
Bangalore.
R/o. No.97, Banjara Orchards,
Horamavu, Near Banaswadi,
Bengaluru-560 043.

A-2) Sri. Naginchand Khincha
S/o Late Hukumi Chand Khincha,
Aged about 59 years,
Private person,
R/o No.24, 2nd Cross,
Shankarapuram, Bengaluru.

as follows:

Firstly, That you Accused No.1 being a public servant while working as Income Tax Officer, Ward No.4(3), Unity Building, Annexe, Bengaluru, you accused No.2 a Chartered Accountant, No.24, 2nd Cross, Shankarapuram, Bengaluru practicing Income Tax, you both indulged in criminal conspiracy during the period June 2012 to 8-9-2012 in order to do illegal acts against the law, and in pursuance of said criminal conspiracy,

a) you accused No.1 being the Income Tax Officer having authority and power to assess the Income Tax of the complainant A.K. Halim for the assessment year 2009-10, you accused No.1 in response to the Income Tax returns submitted by the complaint, you have called for the explanation in respect of the capital gain of Rs.3,28,65,711/- on 19-7-2012 and you have illegally demanded the bribe i.e. illegal gratification other than the legal remuneration from the complainant of Rs.20,00,000/- in order to reduce the said Income Tax on capital gain to the extent of Rs.30 lakhs instead of legal tax of around Rs.80 lakhs.

b) further you A1 called the complainant on phone on 1-9-2012 and on 2-9-2012 to his mobile phone No.09846204397 and demanded the bribe of Rs.20 lakhs and directed him to pay the same at Bangalore office. Further you have also told that the Income tax Assessment order was handed over to A-2.

c) Further you accused No.2 in pursuance of the said criminal conspiracy with accused No.1 in the said illegal act of demanding and acceptance of the bribe amount from the complainant, you called the complainant on 5-9-2012, and asked him to pay the said amount to be payable to A-1.

d) Further, in pursuance of the said conspiracy, you both accused No.1 and 2 called the complainant Sri. A.K. Halim on 6-9-2012 at 5.30 PM in the office of A-2 at Bangalore and once Again demanded the illegal bribe of Rs.20 lakhs in order to illegally pass an assessment order as referred above.

e) Further in pursuance of said criminal conspiracy you Accused No.2 have received and accepted the bribe of Rs.5,00,000/- from the complainant Sri. A.K. Halim on 8.9.2012 in between 12 hours to 13.30 hours at your office at Bangalore to be payable to Accused No.1, who have been trapped by the CBI Officers thereby you accused No.1 and 2 have conspired to do illegal act.

f) Further in pursuance of the said conspiracy, you accused No.1 on 8.9.2012 in between 12 hours to 13.30 hours at the office of the accused No.2 at Bengaluru have received and accepted the bribe that is illegal gratification of Rs.5,00,000/- from the complainant Sri. A.K. Halim through the accused No.2 to pass an illegal assessment order as referred above in favour of the complainant.

Thereby you accused No.1 and 2 have committed an offence punishable under Section 120-B of IPC and within my cognizance.

Secondly, that you Accused No.1 being a public servant and working as Income Tax Officer having authorized and power to assess the Income Tax of the complainant Sri. A.K. Halim for the assessment year 2009-10, on the basis of the said Income Tax returns submitted by the complainant you have issued a notice u/s 143(2) of the Income Act to the complainant in order to include the capital gain as an income in the said Income Tax Returns for the Assessment year 2009-10. Further, on giving explanation by the complainant, in response to your notice during the last week of August

2012 you have told the complainant that the Income Tax will be assessed about around Rs.80,00,000/- and you have illegally demanded bribe of 20 lakhs, again on 1-9-2012, 2-9-2012 and 0n 6-9-2012 as referred above you have made illegal demand i.e., the illegal gratification other than the legal remuneration of Rs. Twenty lakhs in order to close the said Income Tax Assessment of the complainant for the assessment year 2009-10 by imposing a meager tax of Rs. Thirty lakhs. Further, in pursuance to the said demand, you have illegally accepted the bribe, i.e., illegal gratification other than the legal remuneration from the complainant through Accused No.2 in respect of the assessment of the tax of the complainant for the assessment year 2009-10 of Rs. Five lakhs on 8.9.2012 in between 12 hours to 13.30 hours at the office of the accused No.2 thereby you have demanded and accepted illegal gratification from the complainant to do illegal act by abusing your official position thereby you have committed offence punishable under Section 7 of the Prevention of Corruption Act, 1988 r/w Sec. 120-B of IPC and within my cognizance.

Thirdly, you accused No.2 being a private person and Chartered Accountant practicing Income Tax in collusion with the accused No.1 have demanded an illegal gratification of Rs.20,00,000/- from the complainant in respect of the assessment year 2009-10 of the complainant in order to clear the said Income Tax assessment by imposing a meager tax of Rs. Thirty lakhs instead of Rs. Eighty lakhs thereby you in order to induce accused No.1 to close the said Income Tax Assessment file of the complainant for the year 2009-10 have demanded Rs.20 lakhs from the complainant during the last week of August 2008 and in pursuance of the said demand you along with accused No.1 in view of the said criminal conspiracy referred above have accepted a bribe of Rs. Five lakhs from the complainant at your office payable to Accused No.1 in between 12 noon to 1.30 hours on 8.9.2012 which has been seized by the Trap Laying Officer of CBI, ACB, Bengaluru and thereby you have committed an offence punishable under Section 8 of the Prevention of Corruption Act, 1988 r/w sec. 120-B of IPC and within my cognizance.

Fourthly, you accused No.1 being a public servant working as Income Tax Officer in pursuance of criminal conspiracy referred above, have misused and abused your official position during the period of 19-7-2012 to 8-9-2012 have demanded illegal gratification other than legal remuneration of Rs. Twenty lakhs from the compliant in order to clear off the Income Tax Assessment of the complainant for the assessment year

2009-10 and in pursuance of the said criminal conspiracy and demand made by you, you have accepted a bribe i.e., illegal gratification other than the legal remuneration of Rs. Five lakhs from the complainant through Accused No.2 on 8.9.2012 at the office of the accused No.2 as referred above and thereby you have committed criminal misconduct punishable under Section 13(2) r/w 13(1)(d) of the Prevention of Corruption Act, 1988 and within my cognizance.

And I hereby direct that you be tried by this court on the said charge.

Dated this the 20th day of November, 2017.

(Sadashiva S. Sultanpuri)
XXI Addl. City Civil and sessions Judge
And Prl. Special Judge for CBI Cases,
Bengaluru.

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Complainant : State by Central Bureau of Investigation, ACB, Bengaluru.

-Vs-

Accused : Sri. V. Nagaraj and another.

Accused : 1) **Sri. V. Nagaraj**

Father's name : S/o late M. Venkataramana,

Age:............... : 46 years

Occupation... : Income Tax Officer, Ward 4(3), Income Tax Department, Bangalore.

Residence:...... : R/o. No.97, Banjara Orchards, Horamavu, Near Banaswadi, Bengaluru-560 043.

PLEA OF THE ACCUSED

Q.No.1) Have you understood the charges now read over and explained to you in the language known to you?

Ans: Yes

Q.No.2) Do you plead guilty or claim to be tried?

Ans: Pleads not guilty & claims to be tried.

Certified that the above statement of the accused was recorded by me in my personal hearing and the record contains a true and full account of the statement made by the said accused.

Dated this the 20th day of November, 2017.

(Sadashiva S. Sultanpuri)
XXI Addl. City Civil and sessions Judge And
Prl. Special Judge for CBI Cases, Bengaluru.

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Complainant : State by Central Bureau of Investigation, ACB, Bengaluru.

-Vs-

Accused : Sri. V. Nagaraj and another.

Accused : 2) Sri. **Naginchand Khincha**

Father's name : S/o Late Hukumi Chand Khincha,

Age:............... : 64 years

Occupation... : Private Person,

Residence:...... :. No.24, 2nd Cross, Shankarapuram, Bengaluru.

PLEA OF THE ACCUSED

Q.No.1) Have you understood the charges now read over and explained to you in the language known to you?

Ans: Yes

Q.No.2) Do you plead guilty or claim to be tried?

Ans: Pleads not guilty & claims to be tried.

Certified that the above statement of the accused was recorded by me in my personal hearing and the record contains a true and full account of the statement made by the said accused.

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