

DEPOSITION OF WITNESS

(Chapter XXIII code of Criminal Procedure)

In the Court of XI Additional Special Judge for CBI Cases

(CBI Cases Relating to Banks and Financial Institutions)

Chennai - 600 001.

Calendar Case : C.C. No.27/2015
Deposition of witness for : PW-48 (LW-42)
Name of the witness : Mr. T.Selvam
Father's name : Mr. Thiruvenkatadoss
Age : 55 years
Occupation : Deputy Commissioner of CT, Chennai
Address : Block No.S1/1, Tahshia Phase-II,
Virugambakkam, Chennai.

Solemnly affirmed in accordance with the provisions of Oaths Act, 1969
(Central Act 44 of 1969) on the 12th day of December 2025.

(A1 present. A3 Charge abated. A6 Split up in CC No.08/2024. Other accused
absent. Petition u/s.317 CRPC filed and allowed).

Chief Examination :

Presently, I am working as Deputy Commissioner of Commercial Taxes at
Chennai. During 2013-2015, I was Assistant Commissioner of Commercial Tax,
Porur, Chennai. My duties were issuing Registration certificates, passing
Assessment orders and watching the Returns submitted by the parties. I am shown

with Ex.P19 at Page No.17 bearing Certificate of Registration in the name of M/s M.D. Trade Corporation issued by Tambaram Assessment Circle. This certificate contains the code number 139 belonging to the Porur Assessment Circle. Hence, this certificate could not be issued by Tambaram Assessment Circle and it is not genuine. I am shown with Ex.P8 at Page No.5 bearing Certificate of Registration in the name of M/s M.D. Bricks issued by Tambaram Assessment Circle. This certificate contains the code number 139 belonging to the Porur Assessment Circle. Hence, this certificate could not be issued by Tambaram Assessment Circle and it is not genuine. Letter dated 23.01.2015 under which I have mentioned the required particulars sought for by the CBI relating to Sales Tax in respect of M/s Bapuni Trading & Co, M/s Jay Pee Enterprises etc. The said letter is marked as **Ex.P204 (1 sheet)**. Letter dated 30.01.2015 in respect of M/s Square Com Enterprises is marked as **Ex.P205 (1 sheet)**. Letter dated 09.02.2015 in respect of M/s MD Bricks and M/s MD Trade Corporation regarding TIN numbers is marked as **Ex.P206 (1 sheet)**. As per Ex.P204, the CST Number 894404 is relating to M/s Square Com Enterprises. Hence, this CST Number used for M/s Bapuni Trading & Co. is bogus certificate. As per Ex.P204, M/s Jay pee Enterprises and M/s Gee Pee Chemicals have been registered with our office, but they did not file any Sales Returns. As per Ex.P205, TIN Number 33911391735 has been issued to M/s Jay Pee Enterprises and it was not issued in the name of M/s Gee Pee Chemicals. And also TIN number 33461386890 has been issued to M/s Square Com Enterprises and it was not issued

in the name of M/s SJM Enterprises. Hence both the TIN VAT certificates relating to M/s SJM Enterprises and M/s Gee Pee Chemicals may be bogus certificates. As per Ex.P206, the certificates of M/s MD Bricks and M/s MD Trade Corporation were not issued by our office. In this regard, the CBI enquired me.

(Learned Counsel for A5 is present and no cross on behalf of A5. Other accused are not ready for cross examination).

Taken down before me in the open court
read over to the witness and
acknowledged by him/her to be correct.

12.12.2025 XI Additional Special
Judge for CBI Cases.

