IN THE COURT OF XIV ADDITIONAL JUDGE FOR CBI CASES
CHENNAI 104
Present: Tr. S. Natarajan, B.Sc., B.L.,
XIV Additional Special Judge for CBI Cases,
Chennai 104
C.C.No. 27/2012
Monday, the 21st day of August 2017.

State Rep by
Dy. Superintendent of Police,
SPE/CBI/ACB, Chennai. .. Complainant
RC MA 1/2011/A/0013

:Vs:

1.Smt.N.D. Kasthuri, Age 60
w/o. Shri Nainar Dayakar.

2.Shri. Nainar Dayakar, Age 59 (deceased) Charge abated.
S/o. Late N. Obaiah Chetty .. Accused

Date of occurrence	:	Between 1.4.2000 and 2.3.2011
Date of filing	:	12.6.2012
Taken on file	:	3.7.2012
Date of first appearance of Accused No.1	:	21.8.2012
Date of First appearance of Accused No.2	:	21.8.2012 (charge abated)
Date of Trial	:	19.7.2013
Date of last hearing	:	13.7.2017
Date of Judgment	:	21.8.2017
Charges framed against A1	:	U/s13(2)r/w 13(1)(e) of P.C. Act 1988
Charges framed against Accused No2: ***deceased-Charge abated***	:	U/s 109 IPC R/w 13(2)r/w 13(1)(e) of P.C. Act 1988
Plea of the Accused	:	Not guilty
Counsel for State	:	Mr.P. Siddarthan Public Prosecutor
Counsel for Accused Nos. 1 & 2.	:	M/s. V. Krishnakumar, L.V. Rohith

<u>Findings of the Judge</u> **A1 found guilty of the offences u/s 13(2) r/w 13(1)e) of P.C. Act, 1988.**
Since A2 reported dead charge levelled against A2 is hereby abated.

<u>Judgment:</u>

In the result, this accused is found guilty and convicted for the offence u/s 13(2) r/w 13(1) (e) of P.C.Act, 1988 and sentenced to undergo rigorous imprisonment for one year and also to pay a fine of Rs.25,000/, i/d to undergo simple imprisonment for two months. The period of sentence, if any, already undergone by the accused is ordered to be set off as provided under law. The prosecution is directed to take necessary action against the properties in the possession of the accused and his family members to the extent of the disproportionate assets held by him as provided under law.

As the 2nd accused reported dead during the course of trial the charge levelled against him is hereby abated.

M.Os. 1 to 4 and 6 are ordered to be confiscated to the state after the appeal time is over or if any appeal is preferred after the disposal of the appeal.

M.O.5 is ordered to be destroyed after the appeal time is over or if any appeal is preferred after the disposal of the appeal.

This case was coming on 13.7.2017 for final hearing before me in the presence of Mr. P. Siddharthan Public Prosecutor for the State, and of M/s. V. Krishnakumar and L.V. Rohith Counsel for both Accused, upon hearing the arguments of both sides, after perusing the entire records relating to this case, and the matter having been stood over for consideration till this day, this court delivered the following

J U D G M E N T

1. The Deputy Superintendent of Police, CBI, ACB, Chennai has laid the Final Report against A1 for the offences u/s 13(2) r/w 13(1)(e) of P.C. Act, 1988, and against A2 for the offences u/s 109 of IPC r/w 13(2) r/w 13(1)(e) of P.C. Act, 1988.

2. **The case of the prosecution in nut-shell is as follows:**

The A2 was the husband of A1, and A1 Smt. N.D. Kasthuri, joined as Assistant Examiner on 21.5.1979 in Trade Mark Registry, Shastri Bhavan, Chennai, and on promotion working as Assistant Registrar/Deputy Registrar Trade Mark Registry during the period from 1.4.2000 to 2.3.2011 as a public servant and worked in various places such as Mumbai, Ahmadabad, and Chennai under different capacities and she has been promoted as Assistant Registrar, Mumbai during 1998, and during December 2002, she has been transferred to Ahmadabad and on June 2005 she has been transferred to Chennai as Assistant Registrar, Intellectual Property Office, Chennai, during 2007 she has been promoted as Deputy Registrar Chennai and she retired on 30.6.2011, except the salary income, she has no other source of income, Shri. Nainar Dayakar (A2) since deceased, husband of Smt. N.D. Kasthuri has no income through an advocate profession.

On source information received by CBI, ACB, Chennai, the F.I.R has been registered by Mr. Murugan, Superintendent of Police, CBI/ ACB Chennai on 1.3.2011 as against A1 and A2 for the offences u/s 109 IPC and 13(2) r/w 13(1)(e) of P.C. Act 1988 and on the strength of the authorization accorded to Thiru. Siva Sankaran, Inspector, CBI ACB Chennai, u/s 17 and 18 of P.C Act, has commenced the investigation, conducted searches of the residential premises of A1 and A2 and seized incriminated articles/documents under the cover of search list besides taking inventory of the articles available at the place of searches, during the course of investigation, he has examined 63 witnesses on different dates and recorded their statements and also collected various documents with reference to the case, during his investigation, he has found that A1 while serving as a public servant in Trade Mark Registry, has conspired with his husband A2, during the check-period from 1.4.2000 to 2.3.2011 has amassed movable and immovable assets to the tune of Rs. Rs.2,22,67,322/- as on 2.3.2011, which is disproportionate to the known source of income which they could not satisfactorily accounted for.

The investigation revealed that A1 and A2 held assets to the tune of Rs.11,18,210/- as detailed in Statement A annexed to the final report at the beginning of the check-period i.e., as on 1.4.2000 and further investigation has revealed that A1 and A2 held amassed assets to the value of Rs.2,41,97,234/- at the end of the check-period i.e., 2.3.2011 which is detailed in Statement B annexed to the charge sheet, the details of total income received by A1 and A2 during the check-period was found to be Rs.52,16,545/- and the details are contained in statement 'C' annexed to the charge sheet, and the total expenditure of A1 and A2 during the check-period has been found to be Rs.34,04,843/-, which is detailed in Statement 'D' annexed to the charge sheet.

From the above details, disproportionate assets has been computed as Rs.2,22,67,322/- which 426% disproportionate to the known source of income of A1 and A2. Thus, A1 and A2 have committed the offences as stated above. As A1 was retired from service and A2 is not a public servant, no sanction order is required for the prosecution of A1.

3. The Final Report filed by the Inspector of Police, CBI, ACB, Chennai has been taken on file by the Principal Judge for CBI Cases (VIII Additional Judge for CBI Cases) and summonses have been issued for the appearance of the accused. On A1 to A2 entering appearance in this case, the copies of the Final Report and documents relied on by the prosecution have been furnished to them free of cost as per section 207 of Cr.P.C.

4.Thereafter, on perusal of the entire records, upon hearing both sides and on being satisfied that there is prima facie case as against A1 to A2, charges have been framed against A1 to A2 as follows:-

For A1 u/s 13(2)r/w 13(1)(e) of P.C. Act, 1988

For A2 u/s 109 of IPC r/w 13(2) r/w 13(1)(e) of P.C. Act, 1988.

The charges have been read over and explained to the accused and they denied the charges and claimed to be tried.

5. In support of the prosecution case, PW. 1 to PW. 61 have been examined and Ex.P.1 to Ex.P.292 *(***amended as per order dated 3.10.2017***) and M.O.1 to 6 have been marked. After

conclusion of the examination of prosecution witnesses, the accused were examined u/s 313(1)(b) of Cr.P.C, with regard to the incriminating circumstances found in the evidence of the prosecution witnesses and they have denied the evidence of the prosecution and stated that they having defence witnesses.

6. After examination of the accused u/s 313(1)(b) of Cr.P.C, and when the case was posted for the defence evidence, the 2nd accused was died on 13.12.2016 and the death extract was filed and recorded and hence there was an order abating all the charges against A2.

7.On the side of the A1, as many as 6 witnesses have been examined as D.W. 1 to D.W. 6 and Ex.D. 1 alone marked.

8. **<u>The Case of the Prosecution unveiled from the evidence is as follows:-</u>**

On source information Mr. Murugan working as Deputy Superintendent of Police, CBI, ACB, Chennai, has registered a case in R.C.No.RC MA1 2011/A/0013 on 1.3.2011 against the accused u/s 109 IPC r/w u/s 13(2) r/w 13(1)(e) of P.C. Act, 1988 and the original FIR is marked as Ex.P.283. The PW 61 Tr. S. Sivasankaran took up investigation of this case in the year 2011 and conducted investigation into the allegation stated in the FIR as against the accused and during the course of investigation he has conducted raid at the residence of the accused and also several other places on different dates and seized document under the Search List.

9. The PW48 is the Chief Vigilance Inspector, Southern Railway, Egmore. The PW49 is the Chief Vigilance Inspector, ParkTown, Southern Railway, Chennai. The PW48 and 49 were requested to stand as Search witnesses on 2.3.2011 at 6.00 'O clock and the raid was commenced at the residence of the accused at C.1 Door No.68, Ellaiamman koil street, Adyar, Chennai, and search list was prepared under Ex.P.263. The Search list prepared under Ex.P.265 in the presence of PW49 towards the raid conducted in the office premises of A2 at C2 Door No. Door No.68, Ellaiamman koil street, Adyar, Chennai. The PW61 has collected documents and jewells and house hold articles from the resident of the accused and found the accused have disproportionate assets.

10. After proper calculation, PW61 assessed the assets of the accused prior to the check-period from 1.4.2000 to 2.3.2011 i.e., as statement 'A" comes to Rs. 11,18,210/-. The accused have fixed deposits in various banks namely,

Indian Overseas Bank, Virugambakkam Branch, Porur Chennai.
Indian Overseas Bank Chennai-2
Indian Bank, Guindy,
Indian Bank, Chetpet Branch, Chennai.
Bank of Baroda, Vizagapatinam, Andhrapradesh
ICICI Bank, Chennai Branch,
Indus Ind Bank, Anna Nagar Branch.
Indus Ind Bank, Arumbakkam Branch,
Corporation Bank, Tiruchanur, Tirupathi,
Corporation Bank, Bahizar East, Mumbai,
Corporation Bank, Tirupathi Branch
State Bank of India, Tirupathi Branch
State Bank of India, Guindy Branch
HSBC Bank, Adayar Branch; and
Post office, Mylapore, Chennai.

Apart from that, the accused had flat at Adayar, Chennai and also Tirupathi, Mumbai and Ahmadabad. The accused have also vacant plots at Chennai and other places. Based upon the documents collected during investigation, PW61 assessed the total assets of the accused during the check-period as per statement B is Rs. 2,41,97,234. The salary income and other known source of income was calculated in Statement 'C' to a sum of Rs. 52,16,545/-. The expenditure during the check-period was stated in statement 'D' as Rs. 34,04,843/- and calculated the disproportionate assets held by the accused is Rs. 2,22,57,322 which is 426% above the salary income and income of known sources.

11. The PW 60, Tr. C.S. Moni, took up further investigation of this case, after scrutinizing the materials collected by PW61, he filed charge sheet against the accused u/s 109 of IPC and Sec. 13(2)r/w 13(1)(e) of P.C. Act, 1988.

12.**The point for consideration is, whether the prosecution has proved the charge against the accused beyond reasonable doubt ?.**

It is admitted fact, the 1st accused was the Central Government Servant and the 2nd accused was the husband of 1st accused. The 1st accused was law graduate and appointed as Assistant examiner, Trade Mark, Chennai, on 21.5.1979 and her service was regularized on 29.2.1980 and retired from service on 30.6.2011 after attaining superannuation. The 2nd accused was also law graduate and it is stated that he had practice before the Hon'ble High Court, Madras, and the accused has only one daughter by name Sailakshmi. The 1st accused promoted and joined as Examiner, Trade Marks on 28.4.1987, and again promoted as Senior Examiner with effect from 25.9.1989 and then promoted as Assistant Registrar of Trade Marks on regular basis in the Trade Marks Registry, Mumbai, with effect from 18.2.1998 and thereafter transferred to Ahmadabad and again transferred to Chennai and joined duty on 19.4.2004 at Chennai and she has been promoted as Deputy Registrar, Trade Mark, with effect from 4.4.2007 and worked as Deputy Registrar till her retirement.

13.The PW1 is working as Deputy Registrar, Intellectual Property Office, I.P. Building, Guindy, G.S.T. Road, Chennai, and deposed about the service details of A1. There was no dispute regarding the service details deposed by P.W.1 and hence no necessity to discuss P.W. 1 evidence in detail.

14.Based upon the source information Mr. Murugan, Inspector CBI, ACB registered the case in FIR and marked as Ex.P. 283. The CBI has conducted search raid on 2.3.2011 at the residence of accused at Adayar in the presence of P.W. 49 and another and prepared the search list and Inventory list and marked as Ex.P. 265 & 266. The CBI also conducted search on 27.7.2011 at the residence of accused at Mumbai in the presence of P.W. 47 and 48 and made search list and Inventory list and marked as Ex.P. 261 to 264. Based upon the search list and Inventory List, the prosecution has fixed the check period from 1.4.2000 to 2.3.2011 and the fixation of check period not disputed by the accused.

15. STATEMENT “A”

The statement “A” to “D” were annexed to the charge sheet. The assets and pecuniary resources of both the accused at the beginning of check period was details in statement A. As per statement A, both the accused had assets and pecuniary sources in 17 items to the tune of Rs. 1,18,210/-. The PW 60 admitted in cross examination that there was error in calculation and correct value of assets in statement A is Rs. 11,18,210/-. So, it is very clear that there was typing error in calculation of assets in statement A, and the correct value of assets in statement A was decided to Rs. 11,18,210/-.

16.It is the case of defence that the prosecution has not considered the value of house hold articles, jewels and silver held before the check period. It is further argued the A-2 was practicing Advocate and prosecution not considered his source of income prior to check period. As per the case of the prosecution that even though the A.2, Tr. Nainar Dayakar has enrolled as an advocate, he has no income by advocate profession. The prosecution has characterized the A2 as penniless person and solely depending upon A1 even for his daily needs. On the other hand, it is the case of A1 that the A2 had leading practice at High Court, Madras and A.P, and earned a lot and all the properties found in the name of A2 were acquired only through the source of income by advocate profession and A-1 had never contributed any amount and there was no flow of fund from her. The PW60 is second the Investigating Officer and filed the charge sheet in this case, and during cross-examination admitted that A2 has lucrative practice at Madras High Court. The prosecution has also filed another case against A1 in C.C.No.44/2012 and in that case also the PW. 60 herein, examined as one of the Investigation officer and admitted that the A2 Nainar Dayakar had a leading practice as advocate in Madras High Court. The PW. 61 is the main investigating officer and admitted in cross-examination that A2 Mr. Nainar Dayakar was practicing as advocate at High Court, Madras.

17. The DW.1, Tr. A. Prabakara Reddy is an practicing advocate in Madras High Court and other courts, Tribunals at Chennai. The DW.1 deposed that he has residence at CIT Nagar, very few houses away from the house of A2, and so that they become family friend and Mr. Nainar Dayakar was mainly practicing on transport dispute cases before Transport Tribunal and other authority and also in High Court, Madras, and only few lawyers are concentrating in the field of transport cases and A2 has very lucrative practice and he earned very good income from advocate profession

sufficient to meet out all family expenses, including expenses of his only mental ill-heath daughter and he had also referred some cases to A2, to appear before Bombay High Court. Even though DW1 did not identify the case numbers, his evidence is convincing and proved the A2 has lucrative advocate practice before the High Court, Madras, and also have sufficient resource of income.

18.The DW2 Tr. Kasaram Srinivasulu, is the relative of A1 and he deposed that the A2 is an advocate and also earned sufficient income through advocate profession.

19. The DW.3, Tr. S.Clement, has deposed that while he was working in Mohamed Abubuckker Company at Chennai, which is manufacturing Sanku Mark Lungi, and also their branch at Mumbai, there was a Trade mark dispute with Kibs Lungi and for which they have engaged A2 Mr. Nainar Dayakar to appear before the High Court, Mumbai, and also other cases related to the Trade Mark, and remembered one case No. as 1607, and A-2, has appeared for several cases on behalf of the company from the year 1993-2000. Even though DW2 has not produced any case records showing A2 was engaged by them to appear Trade Mark related cases of Sanku Mark Lungi, it is proved from his evidence that A2 was practicing lawyer on Intellectual property side.

20.DW4 Tr. T.Saleem Basha, deposed that he was doing business as authorized Agent in clearing and forwarding agent and also Imports and Exports business and while he was dealing with import of **"Globe Pad Locks"** from China, Trade Mark dispute arises during 2004 at Mumbai and hence he has engaged A2 as counsel to appear before High Court at Chennai and Mumbai against the infringed Trade Mark and A-2 also appeared before the Trade Mark Board and obtained order for renewal of Trade Mark for another 10 years and he has charged huge fees. No document was produced showing A2 has appeared in Trade Mark cases on behalf of DW4. But, the oral-evidence of D.W. 4 proved that A2 has specialized practice on Trade Mark cases at Mumbai and Chennai.

21.The DW. 5 Mr. Mohan deposed that he knows A2 from the year 2007 onwards and engaged him to appear in a case at kakinada as a lawyer and also referred several clients to A2. The DW. 5 also not produced any document to prove that A2 was engaged by him.

22.The PW.13, is the staff of the Hon'ble High Court, Madras, and deposed Mr. Nainar Dayagar paid cause list charges and the receipt marked as Ex.P.63 and it proved the A2 has paid Rs.20,740/- for the period from 2001 to 2009 towards cause list charge. The accused has not produced any of the cause list to prove the A-2 name was printed. The learned P.P. argued, the A-2, has no practice before the Hon'ble High Court, Madras, and mere payment of cause-list charges alone not sufficient to prove that A2 had lucrative practice before the Hon'ble High court, Madras, and the Ex.P.63 no way useful to decide the A-2 had very good practice and earned sufficient income through advocate profession. The above argument is not hold good. When A2 had no practice before the Hon'ble High Court, Madras. there was no need to pay huge amount of Rs. 20,740/- towards cause-list supply charges. The A-2 was died on 13.12.2016 after the examination of A-2, u/s. 313 Cr.P.C, and before the examination of DW1. It is argued that after the death of A2, the position of A1 is an orphan stage and no one supported her and she is not in a position to get any document to prove that A2 had a practice at Hon'ble High Court at Madras, and other courts. The P.W.40 deposed that the deceased A-2, had purchased SAMSANG UPC and LCD Monitor for Rs. 12,900/- on 29.10.2007 and Invoice Bill marked as Ex.P. 218. The P.W. 7 deposed about the purchase of HP, office jet printer for Rs. 6,650/- and sale receipt marked as Ex.P. 15. When A-2, has no cases and practice, there was no need to purchase computer and printer. The careful consideration of PW.7, 13 and 40 evidence and purchase of computer and printer proved that A-2, has had very good practice and so that it was necessitated to purchase computer and printer. The PW.4 is the Secretary of the Padmavathy Apartments at Thirupathy and deposed that A2 was residing at Padmavathy Apartments at Thirupathy and at that time he has lot of clients and this evidence also proved that A2 had practice at Andhra Pradesh also. Under these circumstances, this court decided that even though the cause-list and case No, has not produced, the other evidence from DW1 to DW5, 7,13 and 40, it is proved that the A-2 had very good practice before the Hon'ble High Court, Madras and A.P.

23.Now, we have to consider the source of income of the A-2 from Advocate profession. During search, the CBI has seized copy of income tax statements of A-2 from the residence of accused and hence requested the Income Tax Department to furnish income tax details. The PW.46 Tmt. A.N. Vijayalakshmi, who is working as Income Tax Officer (Judicial) -25, Mumbai, has forwarded the attested copies of Income Tax statement of A2 for the Financial year from 2001 to 2002 to 2008 to 2009. The covering letter was marked as Ex.P.252. The attested copies of the income tax statement marked submitted by A-2, marked as Ex.P.253 to 260. The A-2 has not denied the contents in Ex.P. 253 to Ex.P. 260. The voluntary declaration of income made by A2 for the relevant Financial year detailed as follows:-

Ex.P. 253	Financial Year 2000 – 01	Rs. 73,621
Ex.P. 254	Financial Year 2001 – 02	Rs. 70,818
Ex.P. 255	Financial Year 2002 - 03	Rs. 75,214
Ex.P. 256	Financial Year 2003 – 04	Rs. 80,019
Ex.P. 257	Financial Year 2004 - 05	Rs. 83,417
Ex.P. 258	Financial Year 2005 – 06	Rs. 88,256
Ex.P. 259	Financial Year 2006 - 07	Rs. 92,504
Ex.P. 260	Financial Year 2007 – 08	Rs. 1,36,712
	Total	Rs. 7,00,561

The learned defence counsel argued, generally most of the Advocates declared only lesser income to the Income tax Authorities and A-2 also adopted the same practice and the accused is entitled to prove the higher source of income during trial and in support of his argument relied upon the ruling reported in **State of Karnataka Vs Sevli. J. Jayalalitha and others, Indian Kannon, http/org/doc/135095591** and where discussed at page No. 121 is as follows:

> "*While observing that mere declaration of property in the income tax returns does not ipso facto connote that the same had been acquired from the known lawful sources of income, the Trial Court held the view that the prosecution could successfully establish that the respondents and their firms/companies, who posed to be income tax assessees, had no independent or real source of income and that it was the finance of A1 that was really in circulation and thus it could prove beyond reasonable doubt that the only source of money the acquisition of large assets was that of hers".*

In the above cited case, the Ex- Chief Minister, Selvi. J. Jayalalitha has focused that she had sufficient source of income and her income source was declared in Income tax statement. But the prosecution disbelieved the same stating that she had declared boosted income and the trial court comes to conclusion that the prosecution successfully proved the income declared in the income tax statements are the boosted figure. The Hon'ble Supreme Court of India held that the declaration made to Income Tax department can not be relied upon as the true and legal source of income of accused persons.

24.Normally, in disproportionate assets case, the income declared in income tax statement consider as legal source for income, untill the contrary was proved either by prosecution or by defence. The accused in disproportionate assets case is entitled to contend that he had higher source of income than declared in income tax statement and entitled to prove the same. But, in this case the accused the A2 had higher income source, but declared lesser income in Ex.P. 253 to 260. The accused not produced any document to show that A-2 had higher source of income than reported in Ex.P. 253 to 260. Considering the A-2, not proved the income declared in Ex.P. 253 to 260 are lesser income, it is justified to accept the income declared in the Ex.P. 253 to 260 as the only legal source of income of A-2.

25.The A2 not submitted income tax statement for the assessment year 2008-2009, 2009-2010 and 2010-2011. Simply because the A2 has not filed statement to Income Tax department, he has no source of income for the relevant year. As per the case of the prosecution, The S.No. 4 and 5 are house property stands in the name of A2 and it is admitted fact one house was leased to tenant and derived rental income. Therefore, even though A2 has not filed the income tax return for the assessment year 2008-09 to 2010-2011, considering the gradual increase of Income declared in Ex.P. 253 to 260 income tax statement and rental income, this court comes to conclusion the A-2 could have been earned an average income of Rs. 1,50,000/- each during the financial year 2008-09, 2009-2010 & 2010-2011.

26. As per statement 'A' the assets and pecuniary resources of both accused shown to an extent of Rs.11,18,210/-, which includes movable, immovable properties. In order to prove the statement “A”, the prosecution has examined P.W. 11,

21, 30, 47, 48 and marked Ex.P. 41, 87 to 91, 149 to 155, 261, 263 and 264. Both the accused not disputed the evidence of above witnesses and documents and hence there was no need to consider their evidence and documents in details. The A-1, contended the value of house hold articles, jewels and silver, Dowry amount and cash in hand from the source of salary income prior to check period not shown in statement 'A'.

27. The S.No. 97 of statement “B” is the value of house hold articles, jewels and silver seized during search and valued to Rs. 23,92,233/-. According to A-1, the full amount of Rs. 23,92,233/- could have been reflected in Statement “A”. It is admitted fact the marriage of A-1 was celebrated prior to check period. According to A-1, that at the time of her marriage, parents presented 70 sovereign of gold and also silver and also cash of Rs. 3,00,000/- as dowry. It is further argued that she is employed from 1979 and get salary income of Rs.12,39,249/-, but the prosecution has not considered the salary income of this accused at the beginning of check period. The parents of this A-1 are no more. The DW. 2 is the close relative of A-1, and deposed that her father presented 70 Sovereigns of gold jewels and silver and also gave cash of Rs.3.00 lacs as dowry amount during marriage. There was no direct evidence to prove the payment of Rs. 3.00 lacs as dowry and silver articles. At the same time, the DW2 evidence probabilised the giving of 70 sovereigns of gold jewels to A-1 at the time of marriage. The value of above jewels ought to have been shown in Statement “A”. As per the search list and Inventory, 1187 gram of gold and 7091 grams of silver articles were recovered from the residence of accused house at Adayar, which is shown in statement “B” in S.No.97. The value of the household articles mentioned as Rs. 9,70,933/-. The value of gold jewels mentioned as Rs. 7,12,200/- and value of silver estimated to Rs. 7,09,100/-.

28.During check period this **a**ccused has purchased 119.710 grams gold and 561.720 grams of silver. It is argued that after deducting the gold and silver purchased during the check-period, the remaining value of gold jewels and silver articles ought to have been reflected in statement “A” as acquired prior to check period. As per the Ex.P.261 to 264 search list and Inventory list, it is shown all jewels and silver and house hold articles were purchased during check period. There was no evidence from A-1, that other jewels, silver were purchased prior to check period. Therefore, it is decided the value of Sreedhana jewels included in S.No.97 of Statement “B” is not proper and its value to be included in statement “A” only. There was no direct evidence to prove the value of gold at the time of A-1's marriage. However, this court consider the value of gold during A-1's marriage could have been Rs. 300/- per gm and value of 70 sovereign calculated to Rs. **70x8=560x 300 = 1,68,000/-** and this amount should be included with statement “A”.

29.In S.No. 97 of statement “B”, the 7091 gms of silver articles were valued at Rs. 100/- per gm and total vale mentioned as Rs. 7,09,100/-. There was no sufficient evidence to prove the details of silver articles given by father to the A-1, during marriage. Even though the D.W.2 deposed during marriage that her father gave silver articles as Shreedhana to A-1, not clearly deposed the details of silver articles or its approximate value or weight. Therefore, this court comes to conclusion there was no silver articles prior to check period

30.There was no clear evidence to prove the details of house hold articles possessed by accused prior to the check-period. In Ex. P. 264, Inventory, it is shown that all the house hold articles could have been purchased during check period. However, it is not possible in the present world to lead even a normal life without household articles and considering this accused was a central Government employee and A2 was an advocate with lucrative practice, they must possess some essential household articles and hence this court comes to conclusion that the accused should have possessed house hold articles prior to check period worth about Rs. 3,00,000/-. Therefore, this court comes to conclusion that a sum of Rs. 3,00,000/- to be added in Statement “A” towards the value of household articles hold by the accused prior to check period.

31.The accused had only one female child by name Sailakshmi and it is learned that she was born with mental illness and the accused are taking continuous treatment from her childhood. It is already decided that A2 is a practicing lawyer before the High Court, Madras. Considering their only daughter born with mental illness, certainly they should have liquid cash in their hand to met out the urgent medical expenses.

32. The DW.6 is the Assistant Registrar of Trade Mark, Chennai, and deposed that the accused got salary income of Rs. 12,35,249/- from 1979 to 1985 and further deposed the particulars regarding DA, D.A.Pay, HRA, CCA, were not available in the office. The DW.6 evidence clearly proved that the A-1 had sufficient salary income prior to check period. In Statement “A” no amount was mentioned as liquid cash in the hands of the accused prior to check period. Considering the need of cash to meet out the family expenses, and medical expenses for their only daughter born with mental illness, the accused should have been in possession of some amount in their hand. The defence counsel argued that the A-1 at least have Rs.1,00,000/- cash in hand at the starting of check period and the above argument is reasonable and justifiable one. Hence, it is decided the A-1, had Rs.1,00,000/- cash in hand at the starting of check-period. Being Advocate, the A2 also should have some amount in hand. Considering the lucrative practicing of A-2, this court has come to the conclusion an amount of Rs.50,000/- to be in the hands of A2 at the starting point of check-period. Therefore, in total Rs.1,50,000/- to be show in Statement” A” as liquid cash in the hands of the accused at the starting of check-period.

33.As per discussion made above, the value of 70 sovereign gold worth about Rs. 1,68,000/- and cash in hand of Rs. 1,50,000/- and Rs. 3,00,000/- as value of house hold articles included in statement “A” and total value of assets and pecuniary resource of accused prior to check period was calculated to Rs. **11,18,210 + 1,68,000 + 1,50,000 + 3,00,000 = 17,36,210/-.**

STATEMENT B.

34.The assets and pecuniary resources found in possession of accused during the check period from 1.4.2000 to 2.3.2011 were reflected in statement "B".

It is the case of prosecution that both accused had amassed assets disproportionate to their known source of income by way purchasing immovable property, fixed deposits in Nationalized Banks and post office, Interests received from deposit and purchasing cars and other assets to the tune of Rs. 2,41,97,234/-, which is 426% disproportionate to their known source of Income. The learned P.P. has argued the prosecution has proved the disproportionate assets and pecuniary resources of both the accused through P.W.1 to P.W.61.

35.According to A-1, the S.No. 1 to 3, 7, 12, 15, 29, 31, 33, 42 to 44, 47 51, 55, 56, 59, 60, 63, 65, 66, 70, 71, 73, 74, 76, 80, 84 to 93, 95 in statement "B" alone belonged to this accused and all other properties were acquired by A-2, out of his own earning through Advocate profession and no flow of fund from her and hence she is not bound to accounted for the property acquired by A-2. It is further stated the sale consideration for purchase of S.No. 8 and 9 were paid from the income of A-2, and the S.No.96 were seized from the house owned by A-2 and the S.No. 97, house hold articles were already there even at the beginning of check period and the rate of silver are boosted by P.W. 61. As per the written argument of of A-1, the assets and pecuniary resources held by her during check period was only Rs. 48,68,726/- and she had sufficient salary income resources to acquire those assets. It is further stated the A-1, name was wrongly included in S.No. 96 & 97 of statement "B". The learned defence counsel has argued that all other items of property were acquired by A-2, and this accused has no way control over that acquisition.

36.The purchase of assets in S.No. 1 & 2 was proved through the evidence of P.W. 48 and relevant documents marked as Ex.P. 263 & 264. The purchase of assets in S.No. 3 was proved through the evidence of P.W. 47 and relevant documents marked as Ex.P. 261 & 262. The purchase of assets in S.No. 7 was proved through the evidence of P.W. 11 and relevant documents marked as Ex.P. 48 & 49. The purchase of assets in S.No. 12, TATA Indigo car, was proved through the evidence of P.W. 37 and relevant documents marked as Ex.P. 208 & 209. The saving accounts in S.No. 15 was proved through the evidence of P.W. 30 and relevant documents marked as Ex.P. 147. The assets in S.No. 29, fixed deposit at Corporation Bank, Dahisar Branch, Mumbai, was proved through the evidence of P.W. 30 and relevant documents marked as Ex.P. 145 to 147. The assets in S.No. 31, Saving Account at Corporation Bank, Tirupathi, was proved through the evidence of P.W.28 and relevant documents marked as Ex.P. 118. The assets in S.No. 33, Saving Account at Bank of Baroda, Tirupathi, was proved through the evidence of P.W.21 and relevant documents marked as Ex.P. 87 & 88. The assets in S.No. 42 to 44, fixed Deposit, at Corporation Bank, Tirupathi, was proved through the evidence of P.W.28 and relevant documents marked as Ex.P. 116 to 130. The assets in S.No. 47, Term Deposit at Bank of Baroda, Tirupathi, was proved through the evidence of P.W.21 and relevant documents marked as Ex.P. 82 to 99. The assets in S.No. 51, 55, 56 & 59 Saving Account at Indus Ind Bank, Adyar Branch, was proved through the evidence of P.W.32 and relevant documents marked as Ex.P. 180 to 188. The assets in S.No. 60, 63, 65, 66, 70, 71, 73 & 74 Saving Account and fixed deposits at IOB, Rajaji Bhavan Branch, Chennai, was proved through the evidence of P.W.10 and relevant documents marked as Ex.P. 17 to 38. The assets in S.No. 76 & 80, fixed deposits, at Indian Bank, High Court Branch, was proved through the evidence of P.W.29 and relevant documents marked as Ex.P. 131 to 144. The assets in S.No. 84 & 85, Saving Account and fixed deposit at Indian Bank, Guindy Branch, was proved through the evidence of P.W.29 and relevant documents marked as Ex.P. 131 to 144. The assets in S.No. 86 to 89 are Saving Account and fixed deposits at SBI, Guindy Branch, was proved through the evidence of P.W.45 and relevant documents marked as Ex.P. 243 to 246. The assets in S.No. 90 to 93 are Saving Account and deposits at Post Office, Royapettah High Road, was proved through the evidence of P.W.55 and relevant documents marked as Ex.P. 273 to 275. The assets in S.No.95, Saving Account at HSBC Bank, Adayar, was proved through the evidence of P.W.43 and relevant documents marked as Ex.P. 228.

37.The S.No. 8 of statement “B” is flat No. 401, IV floor, Krishna Residency, Tirupathi, and registered jointly in the name of A-1 and A-2. The sale consideration is Rs. 3,61,740/-. A-1 has claimed that even though her name registered as co-purchaser, the sale consideration of Rs. 3,22,500/- was paid by A-2, through check drawn on Corporation Bank, Tirupathy and this fact was elicited from Ex.P. 100, and same transaction also mentioned in Ex.P. 121 statement of accounts of Corporation Bank. Therefore, the A-1, claimed that she had not paid any amount for purchase of property in S.No. 8 of statement “B”. The A-1 not explained the source of payment of balance sale consideration amount. The A-1 not claimed that she is only name lender as binamy for purchase of S.No. 8 of statement “B”. In the absence of satisfactory explanation, it is unbelievable the entire sale consideration amount was paid by A-2 only and A-1 not responsible for that transaction.

38.The S.No. 9, of statement “B” is flat No. A-5, Radhey Apartment, Ahamadabad, purchased through Ex.P. 284 sale deed dated 5.8.2003, registered in the name of A-1, with sale consideration of Rs. 5,07,550/-. The P.W. 61 admitted the part of sale consideration of Rs. 1,90,000/- was paid to vendor by A-2, by way of cheque drawn on HSBC Bank, Ahmadabad Branch and cheque payment find place in Ex.P. 238 at inner page 19. Hence, the A-1 claimed the balance amount of Rs. 3,17,550/- alone was paid by her.

39.During search cash of Rs. 32,97,120/- was seized from Adayar house and shown in S.No. 96 of statement “B”. The A-1 contended that the house in D.No. 68, Old No. 71, belongs to A-2, and hence the said amount could not be included against her. During search, Inventory list was prepared regarding house hold articles and it value was mentioned as Rs. 23,92,233/-. The defence counsel argued that the house hold articles were already there at the beginning of check period and 70 sovereign of gold presented during marriage also included in it and the silver value was inflated terribly. The A-1 contended the house hold articles value to be mentioned in statement “A” only and it was mistakenly reflected as S.No. 97 of statement “B”. Already decided the value of 70 sovereign gold and approximate value of house hold articles held them to be included in statement “A”.

40.The other assets in statement “B”, of S.No. 4 to 6, 10, 11, 13, 14, 16 to 28, 30, 32, 34 to 41, 45, 46, 48, 50, 52 to 54, 57, 58, 61, 62, 64, 67 to 69, 72, 75, 77 to 79, 81 to 83, 94 & 95 are acquired by A-2 and they are immovable properties, saving accounts, fixed deposits, car and other house hold articles. The above assets were proved by prosecution through the evidence. The P.W. 11 evidence proved the purchase of assets in S.No. 4 to 6 and relevant documents marked as Ex.P. 39 to 50. The PW 25 evidence proved the purchase of assets in S.No. 10 & 11 and relevant document marked as Ex.P. 110 to 114. The A-2 purchased Maruti car and this fact was proved through P.W. 59 evidence and Ex.P. 280 & 281. The saving Account of A-2, at Corporation Bank, Mumbai was proved through the evidence of P.W. 30 and relevant document marked as Ex.P. 145. The S.No. 16 to 28 are details of saving account and fixed deposits of A-2 at Corporation Bank, Mumbai and the relevant document marked as Ex.P. 148 to 174. The A-2 also maintained saving account at Corporation Bank, Tirupathi Branch and this fact was proved from the evidence of P.W. 28 and the relevant document marked as Ex.P. 117. The A-2 also maintained saving account at Bank of Baroda, Tirupathi Branch, and this fact was proved through the evidence of P.W. 21 and the relevant document marked as Ex.P. 87 to 130. The A-2 also made fixed deposit at Bank of Baroda, in S.No. 45,46, 48, and this fact as proved through the evidence of 21 and the relevant document marked as Ex.P. 82 to 89. The A-2, also had saving and fixed deposit account in his name and also in his daughter name in S.No. 50, 52 to 54, 58. The A-2 also maintained saving and fixed deposit account with IOB, Rajaji Bhavan, Branch, Chennai, in S.No. 61,62, 64, 67 to 69, 72, 75 and this fact was proved through P.W.10, and relevant document marked as Ex.P. 17 to 38. The A-2 also had saving and fixed deposit account at Indian Bank, High Court, Branch, in S.No. 77 to 79, 81 to 83 and this fact was proved through the evidence of P.W. 29, and relevant document marked as Ex.P. 77 to 79, 81 to 83. The A-2 also maintained saving account and fixed deposit account at HSBC Bank, Gandhi Nagar, Adayar Branch,in S.No. 94 and 95 and this fact was proved through Ex.P. 43 and relevant document marked as 288 and 289. A sum of Rs.32,97,120/- shown in S.No. 96, and house hold articles value of Rs. 23,92,233/- Shown in S.No. 97 were seized from the house of accused and this fact was proved through the evidence of P.W. 48 and 49 and documents in 263 to 266. During trial, there was no denial and no dispute was raised by both the accused.

41. The A-1 and A-2 residing the house at Adayar, where from the search was made and seized Rs. 32,97,120/- and Inventory made house hold articles mentioned in S.No. 97. As per the written argument the A-1 had acquired assets of Rs. 48,68,726/- only during check period and the A-2 had acquired the remaining assets of Rs. 1,93,28,508/- out of his own and independent income from Advocate profession. There was no force in the said argument. The statement “C” is the legal income earned by both accused during check period as per the above statement that

both accused had legal source of income of Rs.52,16,545/- and as per the written argument A-1 claimed that she has legal source of income of Rs. 39,79,959 and the remaining amount of Rs. 12,36,586/- was the income of A-2. That apart, this court has already decided the average source of Income of A-2, through Advocate profession for the Financial year 2008 – 09 to 2010 – 2011 is Rs. 4,50,000 and all together the total income of A-2 during the check period is Rs. 12,36,586 + 4,50,000 = Rs. 16,86,586/- only. It is not the case of both accused, the A-2 had some other source of income and earned the remaining amount to acquire the assets and pecuniary resources. When the A-2 has no other source of income, the presumption is that the fund of A-1 was used to acquire the assets and pecuniary resources stands in the name of A-2.

42.The assets and pecuniary mentioned in S.No. 1 to 95 not disputed by accused and S.No. 96 and 97 alone disputed by accused and the total value of statement "B" decided as follows:-

The Total value of statement "B" (S.No. 97)	Rs. 2,41,97,234
Less 70 sovereign gold jewel (S.No. 97)	Rs. 1,68,000
Less silver corrected value (S.No. 97)	Rs. 3,54,550
Less household Articles value (S.No. 97)	Rs. 3,00,000
Less the cash in hands of accused (S.No. 99)	Rs. 1,50,000
The corrected value of statement "B"	Rs. **2,32,24,684.**

43.It is admitted fact this accused not informed about the acquisition of assets stands in her name in statement "B" to the Higher Authority The A-1, has also not informed to higher Authority about the acquisition of assets in the name of A-2. The learned P.P. has argued that being the A-1, was Central Government employee and her service and conduct was governed by central government servant conduct rules and as per rule 18, the A-1 has to inform about the assets held or acquired by herself or by her husband, to the Higher Authority, and violation such rules was punishable u/s. 13(2) of P.C. Act. On the other hand, the learned defence counsel has argued that what are the assets stands in the name of A-2, were acquired out of his own earning and hence it is not mandatory on the part of A-1 to inform to the department and in support of argument referred the Government of India's Decisions, 8(2)(ii) and it reads as follows:-

> *Transactions entered into by the spouse or any other member of family of a Government servant out of his or her own funds(including stridhan, gifts, inheritance, etc.,) as distinct from the funds of the Government servant himself, in his or her own name and in his or her own right, would not attract the provisions of sub -rules(2) and (3) of Rule 18.*

The careful reading of the above Government's decision, it is obvious that as per rule 18 (2) and (3), the public servant in the cadre of "A" and "B" should have been informed about the acquisition of movable or immovable assets above the sealing limit, held by himself or spouse to the department and in case of any immovable or movable property acquired by spouse of her own right, the provisions under sub-rule (2) and (3) are not attracted.

44.The learned defence counsel also referred the ruling reported in **D.S.P., Chennai vs K. Inbasagaran. (SC) indianknoon, org/doc/184391, dt 7.12.2002.** In the above referred case, Income Tax department made raid and seized 30 lakh of unaccounted money and 19 lakh worth fixed deposits. The accused took the defence that the unaccounted amount and fixed deposits were made by her wife from the earning derived from business run by her. The wife of accused examined as D.W.13 and she deposed that even though she sustained loss in three corners of business, she is amassed wealth by selling of goods without bills and the unaccounted money of Rs. 30 lakh and fixed deposit of Rs. 19 lakh in PNB was belonged to her and under such circumstances it is decided as follows:-

> *It is true that when there is joint possession between the wife and husband, or father and son and if some of the members of the family are involved in amassing illegal wealth, then unless there is categorical evidence to believe, that this can be read in the hands of the husband or as the case may be, it cannot be fastened on the husband or head of family. It is true that the prosecution in the present case has tried its best to lead the evidence to show that all these moneys belonged to the accused but when the wife has fully owned the entire money and the other wealth earned by her by not showing in the Income-tax return and she has accepted the whole responsibilities, in that case, it is very difficult to hold the accused guilty of the charge. It is very difficult to segregate that how much of wealth belonged to the husband and how much belonged to the wife. The prosecution has not been able to lead evidence to establish that some of the money could be held in the hands of the accused. In case of joint possession it is very difficult when one of the persons accepted the entire responsibility. The wife of the accused has not been prosecuted and it is only the husband who has been charged being the public servant. In view of the explanation given by the husband and when it has been substantiated by the evidence of the wife, the other witnesses who have been produced on behalf of*

the accused coupled with the fact that the entire money has been treated in the hands of the wife and she has owned it and she has been assessed by the Income-tax Department, it will not be proper to hold the accused guilty under the prevention of Corruption Act as his explanation appears to be plausible and justifiable. The burden is on the accused to offer plausible explanation and in the present case, he has satisfactorily explained that the whole money which has been recovered from his house does not belong to him and it belonged to his wife. Therefore, he has satisfactorily accounted for the recovery of the unaccounted money. Since the crucial question in this case was of the possession and the premises in question was jointly shared by the wife and the husband and the wife having accepted the entire recovery at her hand, it will not be proper to hold husband guilty.

45.It is admitted fact that A-1 and A2 lived together and A-2 also has source of income by Advocate profession. The A-1, contended that she has no control over the income of A-2, through Advocate profession and hence she is not responsible for the properties acquired by A-2 out of his own right. As per the written argument the A-1 held properties for value as Rs. 48,66,726/- only during the check period and the balance assets of Rs. 2,41,97,234 – 48,68,726 = Rs. 1,93,28,508/- were acquired by A-2 only. The learned P.P. has argued the prosecution proved the A-2 has no sufficient income sources to acquire assets to the tune of Rs. 1,93,28,508/- during the check period and the fund of A-1 was used to acquire the assets by A-2. This court also decided the A-2, has only legal source of Rs. 16,86,586/- and the accused not proved the higher income of A-2 from some other source. Certainly, income of Rs. 16,86,586/- not sufficient to acquire assets worth about Rs. 1,93,28,508/-. Hence, it is decided the fund A-1 was flowed illegally to A-2, to acquire assets in his name and the non-report of the assets held by accused to the department is violative of Rule 18 (2) (3) of Central Government Servants Conduct Rules.

<u>46. Statement “C”</u>

The source of income of both the accused were reflected in statement “C” and total income source of accused was calculated to Rs. 52,16,545/-. The P.W. 2 is the Senior Examiner, Trade Mark Registry, Mumbai and through him the salary income of A-1. The Ex.P.1 is the salary particulars from January 2000 to October 2002 and she received Gross salary of Rs. 6,85,377/- and after deductions, she received net pay of Rs. 3,27,225/-. The A-1 had received net salary of Rs. 2,13,212/- from 1.1.2003 to 16.4.2004. The A-1, has received net salary of Rs. 27,30,967/- from 1.5.204 to 2.3.2011. The P.W. 39 evidence proved that the A-1 has received Honorarium of Rs. 5048 from 1999 to 2001 and this fact was proved through Ex.P. 215 & 216. As already discussed the income of A-2 was proved from the evidence of P.W. 46 and relevant Income tax returns copy marked as Ex.P. 253 to 260. The rental income of A-2, from the Padmavathi Apartment, Tirupathi proved through the P.W. 50 and Ex.P. 267 & 268. The rental income derived by A-2, from Krishna Residency was proved through the evidence of P.W. 9.

47.The A-1, availed car loan of Rs. 3,99,448/- from ICICI Bank and this fact was proved through the evidence of P.W. 14 and Ex.P. 67 to 70. The Interest received for deposits from Corporation Bank, Dahisar Branch, (East) Mumbai proved through the evidence of P.W.30 and Ex.P. 145 to 174. The interest received from IOB, Rajaji Bhavan proved by P.W. 10 and Ex.P. 17 to 28. The interest received by A-2, from Bank of Baroda, Tirpupathi Branch proved through the evidence of P.W. 16 and 21 and Ex.P. 87 to 99. The interest received from Indian Bank, High Court Branch proved through the evidence of P.W. 29 and Ex.P. 131 to 144. The interest received from Indus Ind Bank, Adayar Branch and HSBC Bank, Adayar Branch and Anna Nagar Branch proved through P.W. 32 and Ex.P. 180 to 188. The receipt of matured deposit in HSBC Bank, Anna Nagar, proved through P.W. 43 and Ex.P. 228 to 239. Both the accused not denied and disputed the income mentioned in S.No. 43 of statement "C" and hence there was no need to gone into detailed discuss of the each documents separately.

48.Both the accused not disputed the total income calculated in statement "C" as Rs. 52,16,545/-. As per the written argument the S.No. 1 to 5, 17, 27, 30 to 32, 34, 35, 38, 39 of statement "C" are related to the income of A-1 and calculated to Rs. 39,24,393/-. The other S.No. of statement "C" related to the legal source of income of A-2 and his income was calculated to Rs. 12,36,586/-. It is the case of A-1, that the P.W. 61 voluntarily omitted the following sources of income in statement "C".

1. share of Rs. 15,00,000/- from sale of father's property;
2. Rental income derived from the house at Mumbai flat at the rate of Rs.

4,000/- per month for 131 month of Rs. 5,24,000/-; and

3. Rental income from flat at Ahamadabad at the rate of Rs. 4,000/- per month for 86 months of Rs. 3,44,000/-

49.First, we have to consider the A-1 have proved the income source of Rs. 15,00,000/- towards 1/3rd share amount from sale proceeds of father's house property at Tirupathi. The D.W.2 deposed that the A-1's father hold house property in a busy locality at Tirupathi, and after his death, in the year 2002, the house property was sold by his three daughters for Rs. 45 lakh and shared the sale amount and this accused received Rs. 15,00,000/- towards her 1/3rd share. The D.W. 2 not deposed the description of property, name of purchaser, date of sale and mode of disbursement of sale consideration amount. The A-1 not produced the copy of sale deed allegedly executed along with her sisters. The A-1 has not examined any of her sisters to prove the alleged sale of father's house property and sharing of sale amount and receiving of Rs. 15 lakh towards her 1/3rd share. The A-1 not proved the mode of payment of Rs. 15,00,000/- and date of receiving payment either in written statement or in written argument. No one keep such a huge cash of Rs. 15 lakh at home. More over, the past attitude of A-1 and A-2 had revealed that both of them keeps their money safely in bank account. The A-1 had locker facility. There was no evidence showing the said amount of Rs. 15 lakh was deposited in bank account or keep in locker for safe custody. It is not the case of A-1, the said amount of Rs. 15 lakh was also part of cash seized during search. When the said amount of Rs. 15 lakh was not put in bank locker or keep at residence, the A-1 not explained the mode of safety of huge amount of Rs. 15 lakh. Therefore, it is decided the A-1 has not proved the receiving of Rs. 15 lakh towards 1/3rd share from the sale proceed of her father's property.

50.Next, we have to decide whether the A-1 has proved the rental incomes and P.W. 61 voluntarily omitted the same in statement “C”. It is true that the A-1, while working at Mumbai, had purchased the constructed flat at No.63/606, Safalatha Co-Operative Housing society, Anand Nagar, Dahisar, (East) Mumbai for Rs. 1,09,401/-, through sale Agreement dated 22.2.1990, with prior sanction from the department and also availed house building loan advance of Rs. 1,00,000/- from the department. The house building loan advance application, loan sanction order, copy of Space Builder's Pvt, Ltd, Agreement, and sale agreement copy marked as Ex.P. 4 to 7 through PW.1. The A-1 also purchased a house property bearing Flat No. A-5, Radhey Apartment, Near Jain Mandir, Usmanpura, Ahmadabad, through the registered sale deed in Doc. No. 3660/2003 dated 5.8.2003 and this fact was proved from Ex.P. 284 to 286. It is admitted fact that both the house properties are leased for rent and under the occupation of tenants during the check period and this fact also admitted by the prosecution in the counter filed in Crl.M.P.No.1885/2017. But, the rental income derived from the above mentioned house properties not included in statement "C" by the P.W.61. No doubt, both the house property situated at busy residential area. According to A-1, that even though there will be more rental Income from the above properties, now claimed lesser rental income of Rs. 4,000/- per month and prayed to include in statement "C". The prosecution has not interrogated the tenants and recorded their statement during investigation regarding the rental advance and monthly rent payment details and also not taken steps to examine the tenants during trial. Considering both the buildings situated at busy locality, this court accepted the rental income of Rs. 4,000/- from each house and the same has to be included in statement "C". The A-1, claimed rental income from Mumbai house property for 131 months at Rs. 131 x 4000 = 5,24,000/- and also claimed rental income for Ahmadabad house property for 86 months at Rs. 81x4000 = 3,44,000/- altogether claimed Rs. 5,24,000 + 3,44,000 = 8,68,000/- which is reasonable one and this court also accepted the said calculation and decided to include the above rental income of Rs. 8,68,000/- in statement "C".

51.As per statement “C” the total income is Rs. 52,16,545/-. The income of A-1 alone calculated to Rs. 39,24,393/- and income of A-2 during the check period is Rs. 12,92,152/-. The rental income of A-1 calculated to Rs. 8,68,000/-. It is already decided the average income of A-2, for the financial year 2008 – 09 to 2010 – 2011, is Rs. 4,50,000/- and hence his total income is Rs. 17,42,152/-. The total known source of income of both accused during check-period is detailed as follows:-

Income source as per statement "C"	Rs. 52,16,545
Rental Income of A-1	Rs. 8,68,000
Income of A-2 for the financial year 2008 -09	

to 2010 to 2011	Rs. 4,50,000
Total income of both accused during check period	Rs. **65,34,545/-**

52.Statement "D".

The expenditure details of both accused reflected in statement "D". As per statement "D" the total expenditure of both accused as Rs. 34,04,843/-. As per the written argument the S.No. 1, 16, 23, 24, 25, 27, 28, 29 30, 33, 40, 44, 45 are related to the expenditure of A-1 and calculated to Rs. 21,57,240/-, other expenditure of Rs. 31,95,261/- (34,04,843 - 21,57,240 = 12,47,603) are related to A-2 and no way she has been accountable for the remaining expenditure.

53.The P.W. 61 deducted Rs. 16,02,709/- as 1/3rd Gross salary income of A-1, towards house hold expenditure and shown in S.No.1. The S.No.2 is the rent paid for locker by A-2, at Corporation Bank, Mumbai, from 2001 to 2010 calculated to Rs. 7,104/- and this fact was proved through the evidence of P.W. 30 and Ex.P. 146. The S.No.3, is the payment of rent of Rs. 14,270/- by A-2, for locker maintenance charge at HSBC Bank, at Mumbai, and this fact was proved through P.W. 43 and Ex.P. 237. The S.No. 4 is the expenditure towards maintenance charge of Rs. 67,067/- paid by A-2, for house property at Krishasthal Kailas Co-Operative Housing Society and this fact was proved through P.W. 12 and Ex.P. 53. The A-2 made expenditure of Rs. 2,75,000/-, in S.No. 5, by way of three cheque, towards purchase of flat No. 305, Building No. 6, Krishnasthal, Meera Village, Thane District, Mumbai and this fact was proved through P.W. 12 and Ex.P. 53. The expenditure towards payment of electrical charges of Rs. 13,209/- by A-2, for the above mentioned flat in S.No. 6 was proved through P.W. 36 and document in Ex.P. 206 & 207. The S.No.7 is the payment of cause list charge of Rs. 20,740/- by A-2, and this fact was proved through P.W. 13 and Ex.P. 71 to 75. The S.No. 8 to 11 are payment towards phone No. 28280916 and 24463519, 2254590 and cell phone No. 9869276083 bills and proved through the evidence of P.W. 3, 8,6 and 42 and Ex.P. 9,10,16,14 & 226 respectively.

54.The expenditure towards purchase of computer in S.No. 12 for Rs. 12,900/- by A-2, was proved through the evidence of P.W. 48 and Ex.P. 263 and 264.

The A-2 purchased printer in S.No. 13 for Rs. 6,650/- and proved through P.W. 7 and Ex.P.15. The A-2 made expenditure of Rs. 9,350/- for purchase of Godrej cash chest and this fact was proved through P.W. 58 and Ex.P. 279. The payment made by A-2, to purchase L.G. Washing machine in S.No. 15 for Rs. 7,200/- was proved through the evidence of P.W. 44 and Ex.P. 240. The expenditure met out by A-2, towards maintenance charge of Rs. 86,249/- for the flat No.604, at Mumbai in S.No. 16 was proved through P.W. 34 and Ex.P. 189 to 197. The expenditure towards maintenance charges for Kriashna Residency Apartment, flat No. 304, at Tirupathi, for Rs. 16,200/- in S.No. 19 and 49 were proved through P.W. 9 and P.W. 60 and Ex.P. 260. The expenditure of Rs. 29,600/- towards Radhe Apartment, Ahamadabad in S.No. 33 was proved through P.W. 60 and Ex.P. 290. The expenditure of Rs. 1,66,100/- towards flats No. C1 and C2 in S.No. 35, at Adayar, were proved through P.W.20 and Ex.P. 85 & 86. The expenditure of Rs. 60,400/- towards flats flat owners Association, Padmavathi Apartment, flat No. 26 in S.No. 48, at Tiruchanur Road, Tirupathi, was proved through P.W.12 and Ex.P. 53.

55.The expenditure made by A-2 for payment of property tax for Krishna Residency and Padmavathy Apartment, in S.No. 20 to 23 were proved through the evidence of P.W. 38 and document in Ex.P.210 to 214. The expenditure made by A-2 for payment of property tax for Adayar house property in S.No. 17 and 18 were proved through the evidence of P.W.20 and document in Ex.P.85 & 86. The expenditure in S.No. 24 was the purchase of jewells for Rs. 1,55,000/- and this fact was proved through P.W. 50 and Ex.P. 267 and 268. The expenditure in S.No. 27 was the purchase of jewells for Rs. 14,020/- and this fact was proved through P.W. 56 and Ex.P. 115. The expenditure in S.No. 29 and 30 are the purchase of jewells for Rs. 83,600/- and 20,000/- and this fact was proved through P.W. 15 and Ex.P. 71 to 78. The payment of Rs. 1,44,000/- and 29,664/- towards ICICI life Insurance in S.No. 25 and 31 were proved through the evidence of P.W. 5 and Ex.P. 12 & 13. The payment made by A-2, towards his daughter school fees of Rs. 16,400/- was proved through P.W. 56 and Ex.P. 276. The payment of Rs. 3,733/- by A-1, towards stay at Hotel Sindhuri Park, was proved through P.W. 19 and Ex.P. 84. The payment of premium of Rs. 15,246/- in S.No. 32, towards four policy of Royal Sundaram were proved through

P.W. 31 and Ex.P. 175 to 179. The payment of Rs. 35,436/- and 2,500/- towards maintenance charges of vehicle bearing Reg.No.MH-02-AL-5223 and TN-07-AE-7322 and this fact was proved through P.W. 18 and Ex.P. 82 and 83. The expenditure of Rs. 15,175/- for Air travel in King Fisher Air travels was proved through P.W. 61 and Ex.P. 291. The expenditure of Rs. 1,39,522/- for Air travel in Air India travels was proved through P.W. 61 and Ex.P. 291. The payment of Rs. 8,450/-, 50/- and 256/- in S.No. 38, 43 and 44, towards interest to loan account and raising of debit towards saving accounts of Corporation Bank, Tirupathi, was proved through P.W. 35 and Ex.P. 198 to 201, 204 and 205. The expenditure of Rs. 2,177/-, 1,484/-, 1,275 and 98,113 in S.No. 39 to 42, towards raising of debit to Bank of Baroda, Tirupathi Branch, were proved through P.W. 21 and Ex.P. 87 to 89, 97. The expenditure of Rs. 7,12,546, 38,318 and 1,165/- in S.No. 45 to 47, towards raising of debit to HSBC Bank, Chennai Branch, were proved through P.W. 43 and Ex.P. 332 to 335.

56.Except the expenditure details mentioned S.No. 1, 16, 24, 29 and 33, both the accused not raised any disputed regarding the expenditure details mentioned in other S.No. of statement “D” and also not disputed the evidences of relevant witnesses and documents marked through them. The A-1 has raised the following objections:-

a). The deduction of 1/3rd from Gross salary income towards house hold expenditure is unjustifiable?

b) The Air travels were made for official purpose and Air travel charges were paid by the department?

c) Payment of maintenance charges in S.No.33 not proved by prosecution?

d) The maintenance charges for S.No. 16 and purchase money for S.No. 24 and 29 were paid by A-2?

57.The A-1 was Central Government servant and salary income is the only source of income. The S.No. 1 to 3 in statement “C” are the Gross salary and net salary income details of A-1, for the period from 1.4.2000 to 2.3.2011 and the total Gross salary income is Rs.48,08,128/- and net salary income is Rs. 32,89,078/-. The

A-1 had no other source of income. The P.W. 61 has deducted 1/3rd from the Gross salary income towards house hold expenditure to the tune of Rs. 16,02,709/-. It is the case of A-1, that the A-2 had sufficient source of income to met out all house hold expenditure, including medical expenses of her daughter, and not allowed her to spend even a single pie towards the house hold expenditure and without considering the income of A-2, the P.W.1 mistakenly deducted 1/3rd from the Gross Salary income. The A-2 was not public servant. It is known fact the Central and State Governments announced D.A, increase twice in a financial year with effect from 1st January and 1st July. The concept of D.A, is a cost of living adjustment allowance paid to Government employees, Public sector employees (PSU) in India. The DA was given in response to Consumer Price Index and D.A. was announced to met out the house hold expenses of publice servants. So, the contention of A-1, that virtually she was not allowed to spent even a single pie towards house hold expenditure is not acceptable one. In the case of both spouses of family were public servants and D.A. case was filed against them or any one them, then only it is justifiable to apportioning of house hold expenditure equally among them. In this case, it is already decided the A-2 is not public servant and his total income during the check period was Rs. 17,42,152/-. As per statement "D" the total expenditure met out by A-1 was Rs. 20,12,427/- and total expenditure made by A-2 is Rs. 14,28,816/-. When the A-2, has total known source of income of Rs. 17,42,152/- during the check-period, and he had also made expenditure of Rs. 14,28,816/- for himself, it is unbelievable that the A-2, not allowed the this accused to spent even a single pie towards house hold expenditure. Therefore, it is decided the prosecution has proved the salary income of A-1 also utilised to met out the house hold expenditure.

58.Next, it is argued the 1/3rd deduction from Gross salary is unjustifiable and the P.W, 61, ought to have deducted 1/3rd only from the net income of the A-1. The deduction of 1/3rd from Gross salary of public servant by Investigation officer was justified in the ruling reported in **AIR 1964 SC 464 Sajjan Singh ..vs.. State of Punjab.** Therefore. it is decided the deduction of 1/3rd from gross salary of A-1, towards house hold expenditure is justifiable one.

59.Next, it is argued the A-1, being public servant made Air travel for official purpose and the Air ticket fare was paid by department, but the P.W.61 erronously included the Air ticket charges in S.No.36 and 50, as Rs. 1,39,522 + 15,175 = Rs.1,54,697/- and the same has to be deleted. The PW.61 deposed that he has received letter in Ex.P. 291 from King Fisher Airlines mentioning the journey amount paid by A-1 & A-2 for their travels in the King Fisher Airlines. The D.W.6 deposed that during the year 2000 – 2001 the A-1 made official visit throug Air travels and the Air ticket charges were bare by the department. The D.W.6 deposed that he did not aware of travel through King Fisher Airlines. The A-1 not proved the Air travel expenditure mentioned in S.No. 36 and 50 of statement "D" through King Fisher Airlines are the official visit and the department has paid the Air travel ticket charges. Therefore, it is decided the Air travel expenditure mentioned in S.No. 36 and 50, are the private Air travel made A-1 along with family members, and the adding of Air travel charges by P.W. 61 is justified.

60.Next, the A-1 contended the flat No. 604, was leased to tenant and the tenant has paid the maintenance charges of Rs.86,249/-, but the P.W.61 has wrongly included the said maintenance charges in expenditure statement of this accused. The payment of maintenance charges was proved through the evidence of P.W.34 and Ex.P. 189 to 197. The P.W. 34 not cross examined by accused. It was not suggested that the then tenant has paid the maintenance charges. The then tenant not examined by defence to prove the maintenance charges were paid by him. Therefore, in the absence of sufficient evidence from defence, since the maintenance charges payment receipt stands in the name of A-1, as per law, it will be presumed the A-1, has made payment towards the maintenance charges. Therefore, it is decided the adding of maintenance charges as expenditure made by A-1 is also justifiable.

61.Next, the A-1 contended that payment of Rs. 29,600/- towards maintenance charges for the flat at Ahamadabad is not proved and hence that amount has to be deleted from statement "D". The Secretary of Radhe Apartments Association, AGM Mandir, Ashram Raod, not examined as witness by the prosecution. The prosecution not explained the reason for non examination of Secretary to prove the maintenance charges were paid by this accused. The maintenance charges receipt was marked through P.W 61, investigation officer, as Ex.P.290. The mere marking of Ex.P. 290, will not be sufficient to prove the document. Therefore, it is decided the prosecution not proved the expenditure of Rs. 29,600/- by A-1 and that expenditure was deleted from statement "D".

62.Lastly, the S.No. 24 is the details of purchase of jewel for Rs. 1,55,000/- from Mahaveer jewells through Ex.P. 268 and S.No. 29 is also purchase of jewel for Rs. 83,600/- from Chemmanur jewels through Ex.P. 71 to 78. The A-1 contained that both the purchase money was paid by A-2 and P.W.61 wrongly included as the expenditure of this accused. It is already decided the A-2, had no sufficient income to met out all expenses mentioned in statement "D". Therefore, this court rejected the contention of A-1, that the purcahse amount was paid by A-2.

63.After deduction of maintenance chages in S.No. 29, and considering the evidecnes and documents, this court decided the total expenditure of both accused is Rs. **34,04,843 – 29,600 = Rs.33,75,243/-**.

64. The learned P.P. has argued that in this case the prosecution has proved its initial burden of proof about the pecuniary resource of income of both accused and possession of disproportionate assets against their known source of income and as per the ruling reported in **State Of Maharashtra vs Wasudeo Ramchandra Kaidalwar : 1981 AIR 1186, and** wherein it is decided as follows:-

> The expression 'burden of proof' has two distinct meanings (1) the legal burden. i.e. the burden of establishing the guilt, and (2) the evidential burden, i.e. the burden of leading evidence. In a criminal trial, the burden of proving everything essential to establish the charge against the accused lies upon the prosecution, and that burden never shifts. Notwithstanding the general rule that the burden of proof lies exclusively upon the prosecution, in the case of certain offences, the burden of proving a particular fact in issue may be

> laid by law upon the accused. The burden resting on the accused in such cases is, however, not so onerous as that which lies on the prosecution and is discharged by proof of a balance of probabilities. The ingredients of the offence of criminal misconduct under s. 5(2) read with s.5(1)(e) are the possession of pecuniary resources or property disproportionate to the known sources of income for which the public servant cannot satisfactorily account. To substantiate the charge, the prosecution must prove the following facts before it can bring a case under s. 5(1)(e), namely, (1) it must establish that the accused is a public servant, (2) the nature and extent of the pecuniary resources or property which were found in his possession, (3) it must be proved as to what were his known sources of income i.e. known to the prosecution, and (4) it must prove quite objectively, that such resources or property found in possession of the accused were disproportionate to his known sources of income. Once these four ingredients are established, the offence of criminal misconduct under s. 5(1)(e) is complete, unless the accused is able to account for such resources or property. The burden then shifts to the accused to satisfactorily account for his possession of disproportionate assets. The extent and nature of burden of proof resting upon the public servant to be found in possession of disproportionate assets under s. 5(1)(e) cannot be higher than the test laid by the Court in Jahgan's case (supra), i.e. to establish his case by a preponderance of probability.

It is very clear from the above ruling that in event of proving known source of income and holding of disproportionate assets by prosecution, the burden shifted to accused to satisfactorily explain the source of income. In this case also the prosecution has proved the known salary income of A-1 and this court also decided the source of income of A-2 and the accused had disproportionate assets against their known source of income. But, on the other hand the accused had not proved the legal source of income satisfactorily and there was disproportionate assets.

65.The careful perusal of both side evidences and documents, it is decided the prosecution has proved beyond all reasonable doubt that this accused had disproportionate assets along with her husband, A-2, at 280% against their known source of income as detailed hereunder:

S.No	Description	Amount. Rs.
1	Assets at the beginning of check period	17,36,210
2	Assets at the end of check period	2,32,24,684
3	Assets acquired during check-period (2 – 1)	2,14,88,474
4	Expenditure during check period	33,75,243
5	Total pecuniary resources possessed by Accused.(3+4)	2,48,63,717
6	Income during check period	65,34,545
7	Disproportionate Assets (5- 6)	1,83,29,172
8	Disproportionate percentage (7/6x100)	280%

66. Hence, this accused was found guilty for offence punishable for offence U/s. 13(2) and 13(1)(e) of P.C. Act. When the accused was questioned for quantum of sentence, she pleaded as follows:-

67.The statement of accused and death of her husband and only daughter, and no support from relatives are considered.

68. In the result, this accused is found guilty and convicted for the offence u/s 13(2) r/w 13(1) (e) of P.C.Act, 1988 and sentenced to undergo rigorous imprisonment for one year and also to pay a fine of Rs.25,000/, i/d to undergo simple imprisonment for two months. The period of sentence, if any, already undergone by the accused is ordered to be set off as provided under law. The prosecution is directed to take necessary action against the properties in the possession of the accused and his family members to the extent of the disproportionate assets held by him as provided under law.

As the 2nd accused reported dead during the course of trial the charges levelled against him is hereby abated.

M.Os. 1 to 4 and 6 are ordered to be confiscated to the state after the appeal time is over or if any appeal is preferred after the disposal of the appeal.

M.O.5 is ordered to be destroyed after the appeal time is over or if any appeal is preferred after the disposal of the appeal.

Directly dicdated to steno-typist, typed by her, corrected and pronounced by me in open court to day, the 21st day of August, 2017.

XIV Additional Special Judge for CBI Cases
XIV Additional City Civil Court (CBI Cases), Chennai.

Witnesses examined on the side of the prosecution:

Thiruvalargal

PW1:	V. Natarajan
PW2:	Togrikar Subhash M
PW3:	Ashok Kumar Diwakar
PW4:	A. Radhakrishnan
PW5:	Aravind Nandyala
PW6:	P. Balakrishnaiah
PW7:	Ashok Kumar
PW8:	B.A. Soman
PW9:	Banu Hariprasad
PW10:	G. Ganesan
PW11:	J. Chengal Rayudu
PW12:	Ganesh Sadashiv Yederi
PW13:	A.D. Gopal
PW14:	C. Giri
PW15:	N. Hariharan

PW16:	V. Jaganathan
PW 17:	S. Jayaraman
PW18:	T. Kannan
PW19:	Jangama Jagadeesh
PW20:	S. Kirubakaran
PW21:	K. Lakshmana Rao
PW22:	Hari Venkataramana
PW23:	K. Mahesh
PW24:	R. Manjula
PW25:	A. Mohamed Sadhique
PW26:	N. Sreenivasulu
PW27:	G. Nagarajan
PW28:	G. Narasimhacharulu
PW29:	C. Philip Durai
PW30:	Neelesh D. Sagar
PW31:	D. Praveen Jain
PW32:	T.N.C. Rajagopal
PW33:	P. Rajasekhar Rao
PW34:	Ramjilal A Verma
PW35:	B. Rupesh Kumar Reddy
PW36:	Sanjiv Surendar Sharma
PW37:	S. Saraswathi
PW38:	N. Sethu Madhav
PW39:	Sikandar Singh
PW40:	S.Singha
PW41:	P. Sitaraman
PW42:	R. Srinivasan
PW43:	Sumathi Manoharan
PW44:	T. Stephen
PW45:	G. Swayambu
PW46:	A.N. Vijayalakshmi
PW47:	Vishwanatha. B
PW48:	P. Ramachandran
PW49:	V.S. Praveen Kumar
PW50:	D. Ugamraj

PW51:	A.K. Singh
PW52:	M.S. Ravi
PW53:	D. Vijaya Karthi
PW54:	R. Rajagopalan
PW55:	Barani Kumar
PW56:	S. Karunakaran
PW57:	C. Mohan
PW58:	Raj. C.
PW59:	Munwar Patel
PW60:	C.S. Moni, Deputy Superintendent of Police, CBI, ACB, Chennai.
PW61:	S. Siva Sankaran, Inspector of Police, CBI, ACB, Chennai.

<u>Exhibits marked on the side of the prosecution:</u>

Ex.P.1:		Salary details of A1 from January 2000 to December 2002
Ex.P.2:		Honorarium details of A1 from 1999 to 2001
Ex.P.3:		Letter of Senior Examiner of Trade Marks, Mumbai for sending Ex.P.1 and P2 to Deputy Registrar of Trade Marks, Chennai.
Ex.P.4:		Certified copy of House Building advance Application of A1 for grant of House Building advance of Rs.1,00,000/- for the purchase of flat at Mumbai (4 sheets)
Ex.P.5:	26.3.1990	Certified copy of Office order for sanctioning House Building advance of Rs.1,00,000/-(2 sheets)
Ex.P.6:	22.2.1990	Certified copy of letter of Space Builders Pvt Ltd., Bombay for handing over house to A1. (1 sheet)
Ex.P.7:	22.2.1990	Certified copy of Sale agreement and plan for the purchase of flat by A1 (23 sheets)
Ex.P.8:	11.11.2011	Letter of Senior Examiner of Trade Marks, Mumbail for sending Ex.P.5 to Ex.P.8 to Deputy Registrar of Trade Marks, Chennai.
Ex.P.9:		Telephone Bill detail for phone No.28280916 in the name of A2 at A63/604, Safalata CHSL, Anand Nagar Dahisar (East) Mumbai for the period from15.4.2003 to 8.9.2009 (2 sheets)
Ex.P.10:	30.10.2011	Report of PW3 to Deputy General Manager(DM2) for non payment of aforesaid telephone bill amount by A2. (1 sheet)
Ex.P.11:	22.11.2011	Maintenance charges paid by A2 for the flat Nos 24 and 26 at Padmavathy Apartments, Tirupathi. d(3 sheets)

Ex.P.12:		Premium paid certificates of ICIC Prudential Insurance towards the L.I.C Policy No. 01477406 in the name of A1.(7 sheets)
Ex.P.13:	28.11.2011.	Covering letter of PW5 for forwarding Premium paid Certificates of A1 to CBI
Ex.P.14:	11.11.2011	Bill payment particulars for telephone No.2254590 in the name of A1 to CBI (2 sheets)
Ex.P.15	12.6.2007	Computer generated certified copies of Tax invoice No.3364 and original towards the purchase of printer by A2 (3 sheets) from Devaraj Computers (P) Ltd., Chennai.
Ex.P.16	2.11.2011	Prepayment bill details for Mobile No.9869276083 of A1 and A2, sent to CBI ACB, Chennai together with covering letter (15 sheets)
Ex.P.17:	2.6.2004	Copy of S.B. Account opening form by A1 with I.O.B. Rajaji Bhavan, Chennai in A/c.No.2446 (3 sheets)
Ex.P.18:		Certified copy of statement of Account for the above said account No.2446 from 2.6.2004 to 2.4.2011 (9 sheets)
Ex.P.19:	31.12.2004	Certified Copy of S.B. Account form in the name of A1's daughter Sai Lakshmi with IOB, Rajaji Salai, Chennai in S.B. Account No.2592 (3 sheets)
Ex.P.20:		Certified copy of statement of Account for the above said account No.2592 from 3.12.2004 to 2.4.2011 in the name of A1's daughter Sai Lakshmi (4 sheets)
Ex.P.21:	8.2.2006	Certified Copy of S.B. Account opening form by A2 with I.O.B. Rajaji Bhavan, Chennai in A/c.No.3046 (4 sheets)
Ex.P.22:		Certified copy of statement of Account for S.B. account No.3046 from 8.2.2006 to 2.3.2011 in the name of A2 (5 sheets)
Ex.P.23:	29.10.2008	Certified Copy of Current Account opening form by A2 with I.O.B. Rajaji Bhavan, Chennai in the name of Nainar & Co., in current A/c.No.168702000000076 (9 sheets).
Ex.P.24:		Certified copy of statement of Account for Current account No.168702000000076 from 29.10.2008 to 2.4.2011 in the name of Nainar & Co., (7 sheets).
Ex.P.25:	5.8.2008	Deposit Receipt for Rs.1,11,983/- issued by I.O.B. Rajaji Bhavan Branch, Chennai, in RDP A/c.No.500800322 in the name of A2.(1 sheet)
Ex.P.26:	5.8.2008	Deposit Receipt for Rs.61,082/- issued by I.O.B. in RDP A/c.No.500800323 in the name of A1.(1 sheet)
Ex.P.27:	6.8.2008	Deposit Receipt for Rs.50000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in RDP A/c.No.500800326 in the name of A2.(1 sheet)

Ex.P.28:	22.11.2008	Deposit Receipt for Rs.5,00,000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in SFD-Q No. 410800069 in the name of Nainar & Co., run by proprietor A2.(1 sheet).
Ex.P.29:	28.3.2009	Deposit Receipt for Rs.6,00,000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in SFD-Q No. 410900023 in the name of Nainar & Co., run by A2.(1 sheet).
Ex.P.30:	29.9.2009	Deposit Receipt for Rs.7,00,000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in FD-QIP No. 410900047 in the name of Nainar & Co., run by A2.(1 sheet).
Ex.P.31:	23.1.2010	Deposit Receipt for Rs.80,000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in RDP A/c.No. 501000025 in the name of A1.(1 sheet)
Ex.P.32 :	23.1.2010	Deposit Receipt for Rs.100000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in RDP A/c.No. 501000026 in the name of A1's minor daugther Sai Lakshmi.(1 sheet)
Ex.P.33 :	31.3.2010	Deposit Receipt for Rs.200000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in SFD-Q A/c.No.411000025 in the name of A2.
Ex.P.34:	54.2010	Deposit Receipt for Rs.500000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in SFD Q A/c.No. 411000026 in the name of A1.(1 sheet).
Ex.P.35:	5.4.2010	Deposit Receipt for Rs.400000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in SFD Q A/c.No. 411000027 in the name of A1.(1 sheet).
Ex.P.36:	27.11.2010	Deposit Receipt for Rs.225000/- issued by I.O.B. Rajaji Bhavan Branch, Chennai in SFD Q A/c.No. 411000113 in the name of A2.(1 sheet).
Ex.P.37:		Certified Copy of the application form file for the above said deposits. (55 sheets)
Ex.P.38:	23.9.2011	Covering letter of PW10 for forwarding Ex.P17 to 37 to the Inspector of Police, CBI, ACB, Chennai (1 sheet)
Ex.P.39:	19.3.96	Certified copy of Sale Deed bearing Doc.No.1253/1996 SRO Tirupathi. (14 sheets) towards the purchase of land and constructed apartment at Tirupathi by A2.
Ex.P.40:	22.11.2011	Encumbrance certificate for the aforesaid property for the period from 1.1.1996 to 21.11.2011.
Ex.P.41:	19.3.1996	Original sale deed pertaining to Ex.P.39 bearing document No.1253/1996 registered at S.R.O. Thirupathi. (7 sheets)
Ex.P.42:	15.5.97	Certified copy of Sale Deed in Doc.N.No.2147/1997 of SRO Tirupathi pertaining to purchase of 1070.243 Sq.ft undivided share in Padmavathi Apartments, Tirupathi (22 sheets)
Ex.P.43:	22.11.2011	Encumbrance Certificate for the above said property from

		1.11.97 to 21.11.2011. (1 sheet)
Ex.P.44:	15.5.1997	Original sale deed in respect of Ex.P.40 bearing Doc.No.2147/1997 (10 sheets)
Ex.P.45:	13.9.2000	Certified copy of Sale Deed bearing Doc.No.5201/2000 of SRO Tirupathi towards the purchase of undivided share in land for the flat at Tirupathi Town. (10 sheets)
Ex.P.46:	22.11.2011	Encumbrance certificate for Ex.P.45 for the period from 1.1.2000 to 21.11.2011.(1 sheet)
Ex.P.47:	13.9.2000	Original sale deed in respect of Ex.P.45 bearing doc.No.5201/2000 (10 sheets)
Ex.P.48:	03/01/01	Certified copy of Sale deed bearing doc.No.15/2001 of SRO Tirupathi towards the purchase of 264 Sq. yards of vacant plot at Tirupathi Rural area. (7 sheets)
Ex.P.49	22.11.2011	Encumbrance certificate for Ex.P.48 from 1.1.2001 to 30.9.2007 (1 sheet).
Ex.P.50:	22.11.2011	Letter of PW11 to CBI for sending encumbrance Certificates,Sale Deed etc., to CBI.
Ex.P.51:	26.8.2002	Certified copy of Sale Deed bearing doc.No.4553/2002 of SRO, Tirupathi towards the purchase of 26.25 Sq.yards undivided Share land in flat on the 4th floor of Krishna Residency at Tirupathi Town by A1 and A2.
Ex.P.52:	22.11.2011	Encumbrance certificate issued for Ex.P.51 from 1.1.2002 to 21.11.2011
Ex.P.53:		Certified copy of statement of Account pertaining to maintenance charges of flat No.305 B from 1.4.2003 to0 31.3.2011(8 sheets)
Ex.P.54:	1.5.2011	Maintenance and other charges bill for Rs.6052/- issued by the society for flat No.305 B (1 sheet)
Ex.P.55:	9.3.2002	Maintenance and other charges bill for Rs.1876/- issued by the society for flat No.305 B (1 sheet)
Ex.P.56:	14.2.2002	Maintenance and other charges bill for Rs.1500/- issued by the society for flat No.305 B (1 sheet).
Ex.P.57:	13.1.2002	Maintenance and other charges bill for Rs.1150/- issued by the society for flat No.305 B (1 sheet).
Ex.P.58:	8.12.2001	Maintenance and other charges bill for Rs.700/- issued by the society for flat No.305 B (1 sheet).
Ex.P.59:	1.11.2001	Maintenance and other charges bill for Rs.350/- with payment receipt for Rs.700/- dated 30.10.2001 issued by the society for flat No.305 B (1 sheet).
Ex.P.60:	1.10.2011	Maintenance and other charges bill issued by the society for flat No.305 B along with payment receipt dt 11.9.2001 for

		Rs.1050/- (1 sheet).
Ex.P.61:	1.9.2001	Maintenance and other charges bill for Rs.1400/- issued by the society for flat No.305 B (1 sheet).
Ex.P.62:	25.10.2011	Covering letter for forwarding Ex.P.53 statement of Account etc., to CBI .
Ex.P.63:	4.11.2011	Details of payment made by A2, Advocate, towards the subscription of cause list for the period from July 2001 to December 2011 together with computer printout (4 sheets).
Ex.P.64:		Receipt issued by PW 13 High Court Cause list supplier from February to April 2010 towards the subscription of cause list charges paid by A2. (1 sheet)
Ex.P.65:		Receipt issued by PW 13 High Court Cause list supplier for from June to August 2010 towards the subscription of cause list charges paid by A2. (1 sheet)
Ex.P.66		Receipt issued by PW 13 High Court Cause list supplier for from December to February 2011 towards the subscription of cause list charges paid by A2. (1 sheet)
Ex.P.67:	2.5.2005	Receipt issued by Concorde Motors India Ltd., Chennai for cheque payment of Rs.1,01,421/- to A1 towards the purchase of Indigo Marina GLS Car .(1 sheet)
Ex.P.68:	10.5.2005	Receipt issued by Concorde Motors India Ltd., Chennai for cheque payment of Rs.3,99,448/- to A1 towards the purchase of Indigo Marina GLS Car .(1 sheet)
Ex.P.69:	28.5.2005	Sales Invoice and debit note towards the purchase of above said car (2 sheets).
Ex.P.70:	1.12.2011	Letter of PW14 for handing over Ex.P.67 to 69 to CBI (1 sheet.
Ex.P.71:	17.5.2010	Copy of Bill of Chemanur International Jewellers, Chennai, for Rs.71000/- towards the purchase of jewelry by A1.(1 sheet)
Ex.P.72:	18.9.2010	Copy of Bill of Chemanur International Jewellers, Chennai for Rs.9950/- towards the purchase of jewelry by A1.
Ex.P.73:	17.5.2010	Copy of Bill of Chemanur International Jewellers, Chennai for Rs.2650/- towards the purchase of jewelry by A1.
Ex.P.74:		Details of Payment made by A1 in the name of her daughter Sai Lakshmi towards Gold scheme from 17.5.2010 up to 22.3.2011 (1 sheet)
Ex.P.75:	7.12.2011	Letter for handing over of Ex.P.70 to P74 to CBI by PW15.
Ex.P.76:		Certified copies of statement of accounts and account opening form for the account maintained by A1 with Indian Bank, Chennai in S.B. A/c.No.705166386 (14 sheets)

Ex.P.77	9.4.2011	letter for forwarding Ex.P.76 to CBI, Chennai.
Ex.P.78		Certified copy of Account opening form and statement of account in Fixed Deposit a/c.No.705175288 in the name of A1. (4 sheets).
Ex.P.79:	04/05/09	Fixed Deposit receipt for A/c.No.705175288 for Rs.50000/- in the name of A1
Ex.P.80:		The details of Pay and allowances of A1 issued by Trade Mark Registry (4 sheets)
Ex.P.81:	2.8.2011	Letter for forwarding Ex.P.80 to CBI.
Ex.P.82:		Certified copy of vehicle history towards the payment made by A2 for service and parts charges for vehicle No.MH 02 AL 5233 stands in the name of A2. (6 sheets).
Ex.P.83:	9.1.2012	Letter of ABT for forwarding Ex.P.82 to CBI, Chennai.
Ex.P.84:		Copy of Guest registration card and the copy of the bill towards the stay of A1 at Sindhuri Park, Tirupathi, forwarded to CBI Chennai with covering letter dt 5.12.2011 (3 sheets)
Ex.P.85:		Copies of property tax bills generated from the computer systems towards the property at Vannanthurai, Adyar, Chennai.(3 sheets)
Ex.P.86:	23.11.2011	Letter to CBI for forwarding Ex.P.85 (1 sheet)
Ex.P.87:		Certified copy of Account opening form in the name of A2 at Bank of Baroda, Tirupathi, in S.B. A/c.No.15300100000400 (old A/c No. 10490) (1 sheet)
Ex.P.88:		Certified copy of Account opening form in the name of A1's minor daughter Sai Lakshmi at Bank of Baroda, Tirupathi, in S.B. A/c.No. 15300100002551 (old a/c.No.15762) (1 sheet)
Ex.P.89:		Certified copy of Account opening form in the name of A1 at Bank of Baroda, Tirupathi, in S.B. A/c.No. 15300100000895(old A/c. No.12317)((1 sheet).
Ex.P.90:		Statement of A/c. from 5.1.2000 to 7.11.2000 in the name of A2 at Bank of Baroda, Tirupathi, in S.B. A/c.No. 15300100000400 (9 sheets).
Ex.P.91:	03/04/11	Statement of accounts for the fixed deposit amount of Rs.25000/- in the name of A2 at Bank of Baroda, Tirupathi (1 sheet).
Ex.P.92:	03/04/11	Statement of accounts for the fixed deposit amount of Rs.100000/- in the name of A2 at Bank of Baroda, Tirupathi(1 sheet).
Ex.P.93:	03/04/11	Statement of accounts for the fixed deposit amount of

		Rs.300000/- in the name of A2 at Bank of Baroda, Tirupathi(1 sheet).
Ex.P.94:	03/04/11	Statement of accounts for the fixed deposit amount in the name of A2 at Bank of Baroda, Tirupathi(1 sheet).
Ex.P.95:	23.11.2011	Statement of account in the name of Sailakshmi at Bank of Baroda, Tirupathi, for the period from 25.6.2005 to 7.11.2011. (3 sheets)
Ex.P.96:	03/04/11	Statement of Account for fixed deposit amount of Rs.2,00,000/- in the name Minor Sailakshmi at Bank of Baroda, Tirupathi(1 sheet)
Ex.P.97:	22.11.2011	Statement of Account from 18.3.2000 to 7.11.2011 in the name of A1 at Bank of Baroda, Tirupathi in S.B A/c.No.15300100000895 (4 sheets).
Ex.P.98:	03/04/11	Statement of account for the fixed deposit amount of Rs.1,00,000/- in the name of A1 at Bank of Baroda, Tirupathi. (1 sheet)
Ex.P.99:	23.11.2011	Letter to CBI, ACB, Chennai, forwarding Ex.P.87 to 98 by Bank of Baroda, Thirupathi
Ex.P.100:	27.8.2002	Original sale deed in the name of A1 and A2 registered at SRO, Tirupathi. in doc.No.4553/2002 (11 sheets)
Ex.P.101:	8.12.2011	Letter for sending Car loan particulars,copy of application,. ID.Card, copy of Pancard etc., to CBI by PW23 (14 sheets).
Ex.P.102:	4.11.2011	Covering letter of Indus Ind Bank, Chennai, along with certificates (2 sheets)
Ex.P.103:		Certified copy of Account opening form pertaining to A/c.No.0046 D69997001 together with KYC documents in the name of A2 with Indus Ind Bank, Annanagar Branch, Chennai(15 sheets)
Ex.P.104:		Statement of Account pertaining to A/c.No. 0046 D69997001 for the period from 25.11.2009 to 7.10.2011 in the name of A2 at Indus Ind Bank, Annanagar Branch, Chennai (11 sheets)
Ex.P.105	27.7.2010	TDR Receipt No. MAA DD 6999 7001 for Rs.5,00,000/- in the name of A2 (1 sheet)
Ex.P.106:	27.4.2010	TDR Receipt No. MAA DD 6999 7002 for Rs.1,50,000/-in the name of A2 (1 sheet)
Ex.P.107:	8.4.2000	TDR Receipt No. MAA DD 6999 7003 for Rs.20,000/- in the name of A2 (1sheet)
Ex.P.108	1.12.2010	TDR Receipt No.MAA DD 6999 7005 for Rs.3,50,000/- in the name of A2 (1 sheet)

Ex.P.109:	25.5.2004	Certified copy of Sale Deed stands in the name of A2 bearing doc. No.1346/2004 pertaining to Adayar house property together with covering letter dated 28.11.2011 (10 sheets)
Ex.P.110:	25.5.2004	Original Sale deed of Ex.P.109 (7 sheets)
Ex.P.111:	25.11.2011	Encumbrance Certificate for Ex.P.110 from 1.1.2004 to 25.11.2011.(2 sheets)
Ex.P.112:	29.5.2008	Certified copy of sale deed bearing doc.No.955/2008 stands in the name of A2 pertaining to Adyar House property (18 sheets)
Ex.P.113:	29.5.2008	Original sale deed for Ex.P.112 (13 sheets).
Ex.P.114:	28.11.2011	Encumbrance Certificate for Ex.P.112 from 1.1.2004 to 25.11.2011 (2 sheets)
Ex.P.115:	12.10.2009	Bill of GRT Jewellers, T.Nagar, Chennai, towards the purchase of sliver and jewels by A1 with covering letter (3 sheets).
Ex.P.116:		Certified copy of account opening form with Corporation bank in the name of A1 in S.B. A/c.No.2128.(1 sheet)
Ex.P.117:		Certified copy of account opening form with Corporation Bank in the name of A2 in S.B. A/c.No.819.(1sheet)
Ex.P.118:		Certified copy of Account opening form with Corporation Bank in the name of A1 in FD/01/100161 for Rs. 1,10,000/- (one sheet)
Ex.P.119:		Certified copy of Account opening form with Corporation Bank in the name of A2 (one sheet)
Ex.P.120	14.6.2010	Certified copy of Account opening form with Corporation Bank in the name of A2 for Rs. 7,00,000/- in FD/01/1000111 (one sheet)
Ex.P.121		Statement of A/c.in the name of A2 with Corporation Bank, in S.B A/c.No.819 from 1.4.2005 to 31.3.2011 (14 sheets)
Ex.P.122		Statement of A/c.in the name of A1 with Corporation Bank, in S.B A/c.No.2128 from 1.4.2005 to 31.3.2011 (12 sheets)
Ex.P.123:		Certificate of Corporation Bank in FD/01/100161 for Rs.1,10,000/- (1 sheet)
Ex.P.124:		Term Deposit Receipt of Corporation Bank No KCC/.01/1001130 for Rs. 1,86,725/- (1 sheet)
Ex.P.125	14.6.2010	FDR No. FD/01/100111 for Rs.75,000/- in the name of A2(1 sheet)
Ex.P.126:	7.4.2007	FDR No.FD/01/100105 for Rs.2,00,000/- in the name of A2. ((1 sheet)
Ex.P.127:		F.D.R Account statement for A/c.No. FD/01/030106 in the

		name of A2. (1 sheet)
Ex.P.128:		FDR Account statement for A/c.No. KCC01/030100in the3 name of A2 (1 sheet)
Ex.P.129		FDR Account statement for A/c.No.KCC/01/030064 in the name of A2. (1 sheet)
Ex.P.130		FD Account statement for FD A/c.No.KCC/01/03099 in the name of A1 (1 sheet)
Ex.P.131:		Certified extract copy of statement of accounts pertaining to S.B. A/c.No.4840428789 of A1 with Indian Bank, High Court Branch, Chennai with specimen signatures card (3 sheets)
Ex.P.132:		Certified extract copy of Statement of A/c of Fixed Deposit A/c.No.708617996 with Indian Bank, High Court Branch, Chennai (3 sheets)
Ex.P.133:	22.7.2006	Original FDR No.708617996 of Indian Bank for Rs.50000/- in the name of A1. (1 sheet)
Ex.P.134:		Certified extract copy of statement of accounts pertaining to S.B. A/c.No.484027497 of A2 with Indian Bank, High Court Branch, Chennai with specimen signatures card (7 sheets)
Ex.P.135:	13.4.2010	Original FDR Receipt for RS.3,20,000/- pertaining to A/c.No.883802293 in the name of A2 with Indian Bank, High Court Branch, Chennai.(1 sheet)
Ex.P.136	07/04/11	Statement of Account of Indian Bank, High Court Branch Chennai, pertaining to RIPA/c.No.484214863 in the name of A2 (1 sheet)
Ex.P.137	04/12/04	Original FDR No.484214863 for Rs.1,00,000/- of Indian Bank, High Court Branch, Chennai, in the name of A2 (1 sheet)
Ex.P.138:	07/04/11	Statement of Account for FD A/c.No.706838644 with Indian Bank High Court Branch, Chennai, in the name of A2. (4 sheets)
Ex.P.139	07/04/11	Statement of Account for FD A/c.No.711778959 with Indian Bank High Court Branch, Chennai, in the name of A2. (4 sheets)
Ex.P.140:	15.6.2006	Original Deposit Receipt of Indian Bank, High Court Branch pertaining to A/c.No.706838644 in the name of A2 (1 sheet)
Ex.P.141:	19.9.2006	Original Deposit Receipt of Indian Bank, High Court Branch pertaining to A/c.No.711778959 for Rs.60000/- in the name of A2 (1 sheet)
Ex.P.142:		Certified copy of account opening form of Indian Bank, High Court Branch, Chennai, for term deposit dt 4.12.2004 of A2 for Rs.1,00,000/- in A/c.No.48414863 (2 sheets)

Ex.P.143:		Certified copy account opening form of Indian Bank, High Court Branch Chennai,for term deposit dt 19.9.2006 of A2 for Rs.60000/- in A/c.No.711778959 (2 sheets)
Ex.P.144:		Original Deposit Receipt of Indian Bank, High Court Branch pertaining to RIP A/c.No.484215903 for Rs.50000/- in the name of A2 (1 sheet)
Ex.P.145:		Certified copy of Account opening form and statement of Account in the name of A2 with Corporation Bank in S.B. Account No.4082 with covering letter (35 sheets)
Ex.P.146:		Certified copy of Locker application dt 23.5.99 issued in the name of A2 by Corporation Bank, towards Locker No.244 with covering letter dated 9.11.2011(7 sheets)
Ex.P.147		Certified copy of statement of account in the name of A1 with Corporation Bank in S.B. A/c.No.4083 together with covering letter (17 sheets)
Ex.P.148:		Certified copy of statement of account in the name of A1's minor daughter Kumari Sai Lakshmi along with account opening form with Corporation Bank in S.B. A/c.No.10105 (19 sheets).
Ex.P.149:		Certified copy of statement of account pertaining to fixed deposit with Corporation Bank in the name of A2.(1 sheet)
Ex.P.150:	28.9.2006	Certified copy of account opening form with Corporation Bank in the name of A2 for term deposit No.61737 for Rs.1,20,000/- (1 sheet)
Ex.P.151:	20.1.2004	Certified copy of account opening form with Corporation Bank in the name of A2 for term deposit No.70485 for Rs.1,00,000/- (1 sheet)
Ex.P.152:	27.5.99	Certified copy of account opening form with Corporation Bank for Term Deposit No.91151 in the name of A2 for Rs,1,50,000/- (1 sheet)
Ex.P.153:	2.6.99	Certified copy of Account opening form with Corporation Bank for Term Deposit No.91266 in the name of A2 for Rs.65000/-(1 sheet)
Ex.P.154	3.8.2010	Certified copy of Account opening form of Corporation Bank for Term Deposit No.72067 in the name of A2 for Rs.5000/- (1 sheet)
Ex.P.155	9.11.2011	Covering letter of PW30 for sending documents (1 sheet)
Ex.P.156:		Certified copy of details towards fixed deposit with Corporation Bank in the name of Kumari Sai Lakshmi (1 sheet)

Ex.P.157:		Certified copy of Account opening form with Corporation Bank for term deposit No.110168 in the name of A1 for Rs.1,20,000/- (1 sheet)
Ex.P.158:		Certified copy of Account opening form with Corporation Bank for Term deposit No.30817 in the name of Kumari Sai Lakshmi D/o A1 and A2 for Rs.62000/- (1 sheet)
Ex.P.159		Certified copy of Account opening form with Corporation Bank for Term deposit No.61736 in the name of Kumari Sai Lakshmi D/o A1 and A2 for Rs.1,00,000/- (1 sheet)
Ex.P.160:		Certified copy of Account opening form with Corporation Bank for Term deposit No.91151 in the name of Kumari Sai Lakshmi D/o A1 and A2 for Rs.39514/- (1 sheet)
Ex.P.161:		Certified copy of Account opening form with Corporation Bank for Term deposit No.40524 in the name of Kumari Sai Lakshmi D/o A1 and A2 for Rs.1,10,000/- (1 sheet)
Ex.P.162:	28.9.2006	Original Cash Certificate of Corporation Bank for FD A/c.No.KCC/01/061737 in the name of A2 for Rs. 1,20,000/-
Ex.P.163:	26.5.2009	Original Cash Certificate of Corporation Bank for FD A/c.No.KCC/01/091266 in the name of A2 for Rs. 1,31,744.23/-.(1 sheet)
Ex.P.164:	16.5.2005	Original Cash Certificate of Corporation Bank for FD A/c.No.KCC/01/091151 in the name of A2 for Rs.3,13,851.35(1 sheet)
Ex.P.165:	3.8.2008	Original Cash Certificate of Corporation Bank for FD A/c.No.FD/01/080353 in the name of A2's daughter for Rs.62,000/-(1 sheet)
Ex.P.166:	28.12.2005	Original Cash Certificate of Corporation Bank for FD A/c.No.KCC/01/052007 in the name of A1 for Rs.1,20,000/-(1 sheet)
Ex.P.167:	16.1.2010	Original Cash Certificate of Corporation Bank for FD A/c.No.KCC/01/100120 in the name of A1 and A2's daughter Kumari Sai Lakshmi for Rs.46,563/- (1 sheet)
Ex.P.168:	19.7.2010	Original Cash Certificate of Corporation Bank for FD A/c.No.FD/01/01100464 in the name of A1 and A2's daughter Kumari Sai Lakshmi for Rs.1,00,000/- (1 sheet)
Ex.P.169:	26.7.2008	Original Cash Certificate of Corporation Bank for FD A/c.No.FD/01/080333 in the name of A1 and A2's daughter Kumari Sai Lakshmi for Rs.60,000/- (1 sheet)
Ex.P.170:	28.9.2006	Original Cash Certificate of Corporation Bank for FD A/c.No. KCC/01/061736 in the name of A1 and A2's daughter Kumari Sai Lakshmi for Rs1,00,000/- (1 sheet)

Ex.P.171:	28.2.2006	Original Cash Certificate of Corporation Bank for FD A/c.No. KCC/01/060338 in the name of A1 and A2's daughter Kumari Sai Lakshmi for Rs.16,304.03 (1 sheet)
Ex.P.172:	5.5.2007	Original Cash Certificate of Corporation Bank for FD A/c.No. KCC/01/071394 in the name of A1 and A2's daughter Kumari Sai Lakshmi for Rs.1,26,744.19/- (1 sheet).
Ex.P.173:	24.2.2007	Original Cash Certificate of Corporation Bank for FD A/c.No. KCC/01/070485 in the name of A1 for Rs.1,16,814.12/- (1 sheet)
Ex.P.174:	21.12.2011	Certified copy of statement of loan account of A1, A2 and Kumari Sai Laxmi maintained with Corporaton Bank, Mumbai, along with covering letter (28 sheets).
Ex.P.175:	19.12.2011	Letter of PW31 for forwarding documents to CBI (2 sheets)
Ex.P.176		Certified True copy of Royal Sundaram Alliance Insurance Company Ltd., Policy No. MP20045994 in the name of A2(1 sheet)
Ex.P.177		Certified True copy of Royal Sundaram Alliance Insurance Company Ltd.,Policy No. MP 40079597 in the name of A2(1 sheet)
Ex.P.178		Certified True copy of Royal Sundaram Alliance Insurance Company Ltd.,Policy No. MP 50076703 in the name of A2(1 sheet)
Ex.P.179:		Certified True copy of certificate of Insurance and Policy Schedule of Policy No.MP 30050083000100 of Royal Sundaram Alliance Insurance Company Ltd. (2 sheets)
Ex.P.180:		Account opening form of Indusind Bank Adayar Branch for the S.B. Account opened in the name of Minor Sai Lakshmi daughter of A1 as guardian (6 sheets).
Ex.P.181:		Statement of Account of Ex.P.180 (2 sheets)
Ex.P.182:		FDR Receipt of Indusind Bank, Adayar, in the name of A1 for Rs.2,00,000/-(1 sheet)
Ex.P.183:		FDR Receipt of Indusind Bank Adayar, in the name of A1 for Rs.50,000/- (1 sheet)
Ex.P.184:		FDR Receipt of Indusind Bank, Adayar, in the name of A1's daughter Sai Lakshmi for Rs.3,00,000/- (1 sheet)
Ex.P.185	11.11.2011	Letter of Indusind Bank, Anna nagar Branch, Chennai to CBI.(2 sheets)

Ex.P.186:		S.B. Account opening form of Indusind Bank, Adayar ,in the name of A1 together with its enclosures (7 sheets)
Ex.P.187:		Statement of Account of Ex.P.186 Account (3 sheets)
Ex.P.188:		Applications for depositing FDR with Indusind Bank, Adyar (7 sheets)
Ex.P.189	8.11.2011	Receipt Memo for receipt of documents by CBI(1 sheet)
Ex.P.190:	1.1.2000	Maintenance Bill for Rs.1293 issued to A1 by Safalata Co-operative Housing Society Ltd., Mumbai (1 sheet)
Ex.P.191:		Carbon copy of bills dated 1.1.2002, 20.5.2003,1.7.2002 to A1 by Safalata Co-operative Housing Society Ltd., Mumbai (3 sheets)
Ex.P.192:	22.10.2011	Letter of Safalata Co-operative Housing Society Ltd., Mumbai to CBI for sending certain documents. (1 sheet)
Ex.P.193		Extract of the ledger account of A1 maintained by Safalata Co-operative Housing Society Ltd., Mumbai for the period from 1.4.2006 to 31.3.2007 (5 sheets)
Ex.P.194:		Extract of the ledger account of A1 maintained by Safalata Co-operative Housing Society Ltd., Mumbai for the period from 1.4.2007 to 31.3.2008 (3 sheets)
Ex.P.195:		Extract of the ledger account of A1 maintained by Safalata Co-operative Housing Society Ltd., Mumbai for the period from 1.4.2008 to 31.3.2009 (3 sheets)
Ex.P.196:		Extract of the ledger account of A1 maintained by Safalata Co-operative Housing Society Ltd., Mumbai for the period from 1.4.2009 to 31.3.2010 (4 sheets)
Ex.P.197:		Extract of the ledger account of A1 maintained by Safalata Co-operative Housing Society Ltd., Mumbai for the period from 1.4.2010 to 31.3.2011 (4 sheets)
Ex.P.198:		Certificate issued under the Banker's Book of Evidence Act by Corporation Bank, Tirupathi Branch, in relation to Ex.P.190 (1 sheet)
Ex.P.199:		Certificate issued under the Banker's Book of Evidence Act by Corporation Bank, Tirupathi Branch, in relation to Ex.P.118 (1 sheet)
Ex.P.200:		Certificate issued under the Banker's Book of Evidence Act by Corporation Bank, Tirupathi Branch, in relation to Ex.P. 120(1 sheet)

Ex.P.201:		Certificate issued under the Banker's Book of Evidence Act by Corporation Bank, Tirupathi Branch, in relation to Ex.P. 127 to Ex.P130 (1 sheet).
Ex.P.202:		Statement of Account of Corporation Bank, Tirupathi Branch, from 1.4.2004 to 31.3.2005 relating to A/c.No. OEKCC/01/0300990OF in the name of A1. (1 sheet).
Ex.P.203:		Statement of Account of Corporation Bank, Tirupathi Branch, relating to Account No.OEKCC/01/030099OF from 1.4.2005 to 31.3.2006 in the name of A1. (1 sheet)
Ex.P.204		Statement of Account of Corporation Bank, Tirupathi Branch, relating to Account No.OEKCC/01/030100OF from 1.4.2004 to 31.3.2005 in the name of A2. (1 sheet)
Ex.P.205:		Statement of Account of Corporation Bank, Tirupathi Branch, relating to Account No.OEKCC/01/030100OF from 1.4.2004 to 31.3.2005 in the name of A2. (1 sheet)
Ex.P.206	19.10.2011	Letter for sending consumer payment details by Reliance Infra Structure Ltd., Mumbai. standing in the name of Meera Developers Pvt Ltd., (1 sheet)
Ex.P.207		Payment details of Meera Developers Pvt Ltd., in A/c.No.100093863 (1 sheet)
Ex.P.208	22.11.2011	Letter of Regional Transport Office, Thiruvanmiyur to CBI, Chennai, (1 sheet)
Ex.P.209:		Certified copy of the B Register extract pertaining to the vehicle No.TN 07 AE 7322 (1 sheet)
Ex.P.210:	25.11.2011	Letter of Thirupathi Municipal Corporation, Thirupathi for sending certain documents to CBI.(1 sheet)
Ex.P.211:		Property tax payment details for the period from 1.4.2005 to 31.3.2010 for the property at Door No.19-3-20/C/24 in Padmavathy Apartments, Thirupathi stands in the name of A2. (1 sheet)
Ex.P.212:		Property tax payment details for the period from 1.4.2005 to 31.3.2010 for the property at Door No.19-3-20/C/26 in Padmavathy Apartments, Thirupathi stands in the name of A2 (1 sheet)
Ex.P.213:		Property tax payment details for the period from 1.4.2005 to 31.3.2010 for the property at Door No.19-8-157/14 in Krishna Residency, Thirupathi stands in the name of A2 (1 sheet)
Ex.P.214:		Property tax payment details for the period from 1.4.2004 to 30.9.2011 for the property at Door No.19-8-157/23 in Krishna Residency, Thirupathi stands in the name of A1 & A2 (1 sheet)

Ex.P.215:	1.8.2011	Letter of PW 39 for forwarding certain documents to CBI (2 sheets)
Ex.P.216:		Salary details of A1 (1 sheet)
Ex.P.217:	19.11.2011	Letter of PW40 for sending bill to CBI.
Ex.P.218	29.10.2007	Bill No.629 for the purchase of Mercury UPC of 600 VA, one Samsung LCD Monitor for Rs.12,900/- by A2.
Ex.P.219:	25.11.2011	Letter of PW41 for sending certain documents to CBI. (1 sheet)
Ex.P.220:		Certified copy of account opening form of State Bank of India Triupathy towards the account opened by A1 and A2 in Account No.01190010609 together with certification under the Bankers Book of Evidence Act.(3 sheets)
Ex.P.221:		Certified copy of Statement of Account for the period from 20.7.1996 to 4.7.2005 for Ex.P.220 along with certification under the Bankers Book of Evidence Act.
Ex.P.222:		Statement of Account of Special Term deposit held by A1 with State Bank of India, Thirupathi from 28.5.2002 to 25.6.2005 (1 sheet)
Ex.P.223:	3.1.2011	Original Term Deposit Receipt of State Bank of India, Thirupathi, for Rs.2,59,394/- in the name of A1 .(1 sheet)
Ex.P.224:		Copy of Term deposit No.704910 for Rs. 1,90,236/-
Ex.P.225:		Certified copy of statement of account from 28.5.2010 to 31.3.2011 pertaining to Account No.31567622733 of SBI, Thirupathi, along with certification of Bankers Evidence Act. (3 sheets).
Ex.P.226:	15.11.2011	Letter of PW42 to CBI for sending certain documents to CBI.(1 sheet)
Ex.P.227		Billing details furnished by PW42 for the period from 18.8.2004 to 10.11.2011 towards telephone No.24463519 in the name of A2 for the address 68 Ellaiamman Kovil Street,Vananthurai, Adayar, Chennai.(6 sheets)
Ex.P.228:		Certified copy of Account opening form of HSBC Bank Adayar, towards the S.B. Account No. 019 325661 006 opened by A2 (26 sheets).
Ex.P.229:		Certificate for the authentication of Ex.P.228 under the Bankers' Book of Evidence Act. (1 sheet)

Ex.P.230:		Certified copy of Account opening form of HSBC Bank Ahamedabad towards the S.B. Account No. 101-111979-006 opened by A1 (9 sheets).
Ex.P.231:		Certification for Ex.P.230 under the Bankers' Book of Evidence Act. (1 sheet).
Ex.P.232:		Statement of Account for No.101 111979 006 for the period from 17.3.2003 to 10.10.2011 (112 sheets)
Ex.P.233:		Certificate for the authentication of Ex.P.232 under the Bankers' Book of Evidence Act. (1 sheet)
Ex.P.234:		Details of interest for A/c.No.101-111979-006 of A1 and A/c.No.019-325661-006 of A2 with HSBC Bank, |Adyar, Chennai. (2 sheets)
Ex.P.235:	7.12.2011	Letter of HSBC Bank for forwarding certain documents
Ex.P.236:		Locker card of A2 for Locker No.371 of HSBC Bank,Borivali Branch, Mumbai.(1 sheet).
Ex.P.237:		Certified copies of Locker rent paid by A1 towards Locker No.371 of HSBC Bank, Borivali Branch(1 sheet).
Ex.P.238:		Certified copy of Statement of Account of HSBC Bank, for the account No.019 325661-006 maintained by A2 (147 sheets).
Ex.P.239:		Certificate for the authentication of Ex.P.238 under the Bankers' Book of Evidence Act. (1 sheet).
Ex.P.240:	28.8.2009	Original and Duplicate Bill for the purchase of L.G. Washing machine in Vasanth & Co., Adayar, Chennai (2 sheets).
Ex.P.241:	29.8.2009	Delivery challan towards the delivery of Washing machine (1 sheet)
Ex.P.242:		Letter for forwarding Ex.P.240 and 241 to CBI (1 sheet).
Ex.P.243:		Certified copy Account opening form of State Bank of India, Guindy, for A/c.No.30042365595 opened by A1 along with specimen signature of the account holder (2 sheets)
Ex.P.244:		Statement of Account for Ex.P.243 Account for the period from 3.4.2007 to 7.10.2011. (18 sheets).
Ex.P.245:	18.4.2007	Term deposit in A/c.No.30162849944 for Rs.2,40,000/- in the name of A1 (1 sheet)
Ex.P.246:		Term deposit A/c.No.30515866370 for Rs.3,00,000/-in the name of A1. (1 sheet)

Ex.P.247:		Term Deposit A/c.No.30813835229 with advice for Rs.3,10,000/-in the name of A1.
Ex.P.248:		Certified copy of the statement of Account for the above mentioned Ex.P.247 TDR.(6 sheets)
Ex.P.249:		Certified copy of the statement of Account for Ex.P.245 TDR from 18.4.2007 to 10.7.2009.
Ex.P.250:		Certified copy of Statement of Account for Ex.P.246 TDR from 10.7.2009 to 7.10.2011. (6 sheets)
Ex.P.251:		Certified copy of Account Ledger sheets for the above mentioned 3 Term Deposits. (3 sheets).
Ex.P.252:	29.6.2011	Letter of PW46 for forwarding Income Tax Returns of A2 with enclosures to CBI
Ex.P.253:		Attested copies of Income Tax Returns of A2 for the Financial Year 2000 to 2001 (6 sheets)
Ex.P.254:		Attested copies of Income Tax Returns of A2 for the Financial Year 2001 to 2002 (5 sheets)
Ex.P.255:		Attested copies of Income Tax Returns of A2 for the Financial Year 2002 to 2003 (5 sheets)
Ex.P.256:		Attested copies of Income Tax Returns of A2 for the Financial Year 2003 to 2004 (5 sheets)
Ex.P.257:		Attested copies of Income Tax Returns of A2 for the Financial Year 2004 to 5 (8 sheets)
Ex.P.258:		Attested copies of Income Tax Returns of A2 for the Financial Year 2005 to 2006 (4 sheets)
Ex.P.259:		Attested copies of Income Tax Returns of A2 for the Financial Year 2006 to 2007 (13 sheets)
ExP.260:		Attested copies of Income Tax Returns of A2 for the Financial Year 2001 to 2002 (12 sheets)
Ex.P.261:	27.7.2011	Search list for the search conducted in A2's houyse at Mumbai.(1 sheet)
Ex.P.262:		Locker operation proceedings for the Locker No.244 belonging to A2 at Corporation Bank, Anand Nagar, Dahisar Branch, Mumbai. (1 sheet).
Ex.P.263:	27.7.2011	Search list for the search conducted in the residential premises of A1 at C.1 Shri Hari Apartments, Chennai. (3 sheets)
Ex.P.264:		Inventory list prepared during search proceedings of Ex.263(11 sheets).

Ex.P.265:	2.3.2011	Search list for the search conducted in the office premises of A2 at Flat No.C2 Door No.68 Sri Hari Apartments, Adyar, Chennai. (1 sheet)
Ex.P.266:		Inventory list prepared during search proceedings of Ex.P.265(3 sheets).
Ex.P.267:	25.11.2011	Letter of Mahaveer Jewellers, Tirupathi for sending documents to CBI.
Ex.P.268:	8.5.2010	Copy of Sale Receipts of Mahaveer Jewellers, Tirupathi. (3 sheets)
Ex.P.269:	24.11.2011	Maintenance bill issued by Krishna Residency Association for Flat No.304 and 401 in the name of A2 and A1
Ex.P.270:		Motor and Health Insurance Policies of ICICI Lombard General Insurance Company Ltd., in the name of A1 and his minor Daughter Sai Lakshmi (10 sheets).
Ex.P.271:		White wrapped cover in M.O.5 Plastic cover bearing signatures of PW54 Rajagopalan and one Ramachandran (1 white wrapper).
Ex.P.272:		Yellow paper envelope bearing the name of Japan Institute of Inventionand Innovation printed on it bearing the name of A1 containing one Japanese currency. (1 yellow paper envelope)
Ex.P.273:	30.9.2015	Authorization letter given by Postmaster, Mylapore Post office, to PW55 for giving evidence on his behalf. (1 sheet)
Ex.P.274:	5.4.2011	Attested copy of NSSC Purchase form together with covering letter for sending the same to CBI (2 sheets).
Ex.P.275		Four numbers of NSSC certificates in the name of A1 for a sum of Rs.5,000/- one and 10,000/- 3 numbers (4 certificates).
Ex.P.276:	15.6.2009	Letter addressed to CBI by PW56 furnishing the School fees paid by A1 to Sai Vidyalaya Matriculation from 15.6.2009 to June 2011 for her daughter Sai Lakshmi (2 Sheets).
Ex.P.277:		Copy of I.D Card of PW57 C. Mohan (1 sheet)
Ex.P.278:	22.5.2012	Travel details of A1, A2 and their daughter in Air India sent by PW57 together with covering letter to CBI (3 sheets).
Ex..P.279:	10.9.2009	Tax Invoice challan of Godrej Company, in the name of A2 towards the purchase of Rhino Safe Locker for Rs.9358/- (3 sheets)
Ex.P.280	14.7.2005	Bill of M/s Vitesse Pvt Ltd.,in the name of A2 for the purchase of of Maruti 800 bearing chasis No.2483307and

		Engine No.2929010 (1 sheet)
Ex.P.281:	12.7.2005	Receipt of M/s Vitesse Pvt Ltd., in the name of A2 towards the amount collected for the above said Maruti Car (1 sheet)
Ex.P.282:		Ledger extract of Vitesse Pvt Ltd.,for the purchase of Maruti Car by A2. (1 sheet)
Ex.P.283:	1.3.2011	F.I.R in R.C.No.13(1)2011 (11 sheets)
Ex.284:	5.8.2003	Original Sale deed vide Doc. No.3660/16/2003 in favour of A1 registered Ahamedabad Registrar Office. (18 sheets)
Ex.P.285	24.4.2004	Original Sale agreement executed between Mrs. Chitra Vetriselvan and A2 (4 sheets).
Ex.P.286:		Certified copy of Ex.P.284 with Ahamedabad Registrar Office covering letter (16 sheets).
Ex.P.287:		Statement of account issued by Bank of Baroda Tirupathi, for the account maintained by A1 and A2. (23 sheets)
Ex.P.288:	21.10.2011	Original letter of Deputy Registrar, Trade Marks along with original statements No.1 to VI of A1 (7 sheets)
Ex.P.289:	4.11.2011	Letter of Shri. L.N.K. Murthy mentioning the sale of flat to A2 for sale consideration 2.5 lacs along with copy of share Certificates (5 sheets)
Ex.P.290:	21.12.2011	Letter of Radhe Apartments Association, Ahamadabad, furnishing the maintenance charges paid by A1 towards tlhe flat owned by her. (2 sheets).
Ex.P.291:	30.1.2012	Letter of King Fisher Airlines stating the journey amount paid by A1 and A2 for their travels in the said Airlines. (3 sheets).
Ex.P.292*		Service Register of A1 N.D. Kasthuri (4 sheets) -xerox

** Amended as per order dated 3.10.2017*

M.O.s marked on the side of Prosecution:

M.O.1:	Gold Coin from Chemmanur Fashion Jewellers duly sealed (laminated) along with the manufacturer certificate weighing 4 grams and fineness as 916.0 (22 carrot)
M.O.2:	Gold Coin from Tanishq duly sealed (laminated) along with the manufacturer certificate weighing 2 grams and fineness as 916.0 (22 carrot)
M.O.3:	Gold Coin from D.K.R Jewellery duly sealed (laminated) along with manufactural certificate weighing 4 grams
M.O.4:	Gold Coin from Tanishq duly sealed (laminated) along with the manufacturer

	certificate weighing 5 grams and fineness (22 carrot)
M.O.5:	Cover of Corporation Bank FD Receipt cover (The above M.O.1 to 4 were kept in the cover)
M.O.6:	one Japanese currency denomination of 10,000 yen bearing serial No.KWO42916C

Witnesses examined on the side of Defence:

D.W.1: Tr. A. Prabhahara Reddy.

D.W.2: Tr. Kasaram Srinivasulu

D.W.3: Tr. S. Clement

D.W.4: Tr. T.Saleem Basha

D.W.5: Tr. M. Mohan

D.W.6: Tr. China Raja G. Naidu

Documents marked on the side of defence:

Ex.D.1- Salary particulars of Tmt. N.D. Kasthuri (9 sheets)

XIV Additional Special Judge for CBI Cases
XIV Additional City Civil Court (CBI Cases), Chennai.