SPECIAL COURT FOR TRIAL OF CASES UNDER PREVENTION OF CORRUPTION ACT / PRINCIPAL SESSIONS COURT, THANJAVUR.

PRESENT: **Thiru.P.Velmurugan, B.A., B.L.,**
Principal Sessions Judge / Special Judge, Thanjavur.

Saturday, the 7th day of February, 2026.
(Thiruvalluvarandu 2057 Sri Visuwavasu Varudam Thai Thingal 24th day)

Special Sessions Case No. 3/2025
CNR No. TNTJ01 008040 2024

(Crime No. 11/2013 on the file of Vigilance and Anti–Corruption, Thanjavur)

Complainant	:	State represented bythe Inspector of Police,Vigilance and Anti–Corruption, Thanjavur, Crime No. 11/2013.
Name and Address of the Accused	:	1) Sadasivam, aged 61 as on 2026, S/o. Chellaiah, Worked as a Commercial Tax Officer, Circle – III, Additional Charge of Assistant Commissioner of Commercial Taxes, Circle – IV, Kumbakonam. Residing at No. 36, Semmandalam, Cuddalore. 2) Pannerselvam, aged 51 as on 2026, S/o. Chandrasekar, Serukalathur, Kudavasal Taluk, Thiruvarur District.
1st Charge	:	That the accused, being a public servant, attempted to obtain an undue advantage, from a person, with the intention to perform or cause the performance of a public duty improperly or dishonestly, thereby committing an offence punishable under Section 7 of the Prevention of Corruption Act, 1988.

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<u>2nd Charge</u>	:	if a public servant, — (i) by corrupt or illegal means, obtains for himself or for any other person any valuable thing or pecuniary advantage; or (ii) by abusing his position as a public servant, obtains for himself or for any other person any valuable thing or pecuniary advantage; or (iii) while holding office as a public servant, obtains for any person any valuable thing or pecuniary advantage without any public interest; – an offence punishable under Section 13(1)(d) and 13(2) of the Prevention of Corruption Act, 1988.
<u>3rd Charge</u>	:	Abetment for corruption – an offence punishable under Section 109 of IPC r/w Sections 13(1)(d) and 13(2) of the Prevention of Corruption Act, 1988.
<u>4th Charge</u>	:	Causing disappearance of evidence of offence, or giving false information to screen the offender – an offence punishable under Section 201 of IPC.
Plea of the Accused	:	Not Guilty
Finding of the Court	:	**Not Guilty**
Sentence or order of this Court	:	In the result, the accused No.1 and 2 are not found guilty of the offences under Sections 7, 13(1)(d) r/w 13(2) of Prevention of Corruption Act, 1988, r/w Section 109 and Section 201 of IPC, and they are acquitted u/s 258(1) of

			BNSS. The bail bond, if any executed by the accused No.1 & 2, is ordered to be cancelled after the appeal time is over. After the appeal time is over or after the disposal of the appeal, if there be any, the case properties, which were marked as MO1 to M.O.3 in VCP No.12/2025, are ordered to be destroyed, as the material objects are of no use.
Brief Facts of the Case:			
1)	Name of the Police Station and the Crime Number	:	Vigilance and Anti–Corruption, Thanjavur; Crime No. 11/2013
2)	Name of the Accused	:	A1 – C. Sadasivam A2 – C. Panneerselvam
3)	Name of the Accused's Father	:	A1 – Chellaiah A2 – Chandrasekar
4)	Occupation of the Accused	:	1) Commercial Tax Officer 2) Manager (Private individual)
5)	Residence of the Accused	:	A1 – No. 36, Raja Street, Semmandalam, Cuddalore. A2 – Serukalathur, Kudavasal Taluk, Thiruvarur District.
6)	Age of the Accused	:	A1 – 61/2026 A2 – 51/2026
7)	Date of Occurrence	:	22.08.2013
8)	Date of Complaint	:	23.08.2013
9)	Period of Remand of the Accused	:	A1 – Surrendered and Released on : 25.09.2013

			A2 – Surrendered and Released on : . 19.09.2013. Remanded on NBW : 29.12.2014 Released on bail : 05.01.2015.
10)	Date of Questioning the Accused under Section 228 of Crl.P.C.	:	15.06.2015
11)	Date of Examination of the Accused under Section 313(1)(b) of Crl.P.C.	:	09.09.2024
12)	Commencement of Trial	:	29.03.2016
13)	Close of Trial	:	08.01.2026
14)	Sentence or Order	:	03.02.2026
15)	**Criminal Miscellaneous Petitions filed by the accused:–**		

Petitions	**Crl.M.P. No.**	**Date of Filing**	**Date & Nature of Disposal**
Recall petition	411/2016	16.03.2016	16.03.2016-Allowed
Surrender petition	410/2016	16.03.2016	16.03.2016- Allowed
Recall petition	169/2021	26.10.2021	11.01.2022 - Allowed
Recall petition	172/2021	27.10.2021	11.01.2022 - Allowed
Recall petition	441/2019	13.03.2019	29.03.2019 – Allowed
Recall petition	1820/2023	19.12.2023	18.01.2024-Allowed
Recall petition	483/2024	07.03.2024	29.04.2024-Allowed

Dates of Examination in Chief and Cross–Examination of witnesses:–

Name of the Witnesses	**Date of Chief Examination**	**Date of Cross Examination**

PW1	Rajaraman	29.03.2016	29.03.2016
PW2	Vijayaragavan	10.07.2017	09.03.2020, 26.10.2021 27.08.2024
PW3	Sri Kanthan	31.01.2018	15.11.2022
PW4	Giritharan	05.09.2018	23.08.2022
PW5	Murali	17.10.2018	30.05.2022
PW6	Shanmuganathan	31.10.2022	–
PW7	Thiyagarajan	03.01.2023	03.01.2023
PW8	Baskaran	03.01.2023	03.01.2023
PW9	Geetha	03.01.2023	–
PW10	Saminathan	07.02.2023	07.02.2023
PW11	Neelamegam	07.02.2023	07.02.2023
PW12	Rajaraman	28.02.2023	28.02.2023
PW13	Murugesan	18.07.2023	18.07.2023
PW14	Charles Nepolian	18.07.2023	18.07.2023, 30.10.2023, 16.05.2024,

This case was initially taken up before the Special Court for Cases of P.C. Act, Trichirappalli, in Spl.Case No.11/2014 and was transferred to the Court of the Chief Judicial Magistrate Court, Thanjavur at Kumbakonam as per G.O.No.666 dated 10.09.2014, and the order passed by the Hon'ble Madras High Court in ROC No.2117/A/2013/G3 and taken on file in Spl.Case No.1/2014 and thereafter, transferred to this Court as per the Official Memorandum of the Hon'ble Madras

High Court in ROC No.97136/A/2019/G3 and ROC No.36877/2024/G3 dated 29.05.2023, and taken on file in Spl.SC No.3/2025 on the file of this Court. This Special Sessions Case was taken up before this Court for final hearing on 22.01.2026 in the presence of Mr.S.Sathiamoorthy, Learned Public Prosecutor appearing for the State and of Mr.S.Jeyaraman, Learned Counsel appearing for the 1st Accused, and of Mr.S.Venkatesan, Learned Counsel appearing for the 2nd Accused, and upon hearing the arguments advanced on both side and perusing the records and having stood over till this day for consideration, this Court delivered the following …

J U D G M E N T

1) The Inspector of Vigilance and Anti–Corruption, Thanjavur laid a final report against the accused 1 and 2 alleging that:

The defacto complainant, Tr.C.Vijayaragavan, Senior Deputy General Manager (Finance) of Kali BMH Systems (P) Ltd., Kumbakonam, a company engaged in manufacturing conveyor rollers for mines and power industries and supplying them in India and abroad, filed the monthly commercial tax returns for every month and submitted C–Forms through e–filing to the Assistant Commissioner (CT), Circle–IV, Kumbakonam. On 17.08.2013, 1st accused, Sadasivam, a Commercial Tax officer, who was in such official capacity of perusing and admitting those C-Forms in the Commercial Tax office, called the complainant over phone and instructed to come up to the Commercial Tax Office, Kumbakonam, to receive the notice in view of some small mistakes found on the four ‘C’ Forms relating to 2006–

2007, which were filed in 2010. On 21.08.2013, the complainant went to the office and the 1st accused returned those four C–Forms viz. GOB/C 380577 – Rs. 36,59,174/-, GOB/C 380559 – Rs. 2,99,96,162/-, GOB/C 380546 – Rs. 5,88,24,510/-, and, GOB/C 380523 – Rs. 2,67,20,449/- along with the notice dated 16.08.2013 for rectification and resubmission. On 22.08.2013, at 16.30 hours, when the complainant resubmitted one corrected C–Form bearing No. GOB/C 380577 and requested acceptance of the remaining three, the 1st accused actuated by corrupt motive and in abuse of his official position, demanded a bribe of Rs.25,000 to admit them. On 23.08.2013, at 18.15 hours, the complainant, accompanied by a witness, met the 1st accused at his office; the 1st accused, who was with his friend 2nd accused – Panneerselvam (a private individual), deceitfully diverted them to Murali's Café nearby under the guise of having coffee. There, at about 19.20 – 19.45 hours on the same day, the 1st accused reiterated his demand, accepted the phenolphthalein–smeared bribe amount of Rs. 25,000 by his right hand from the complainant in the presence of the official witness, and kept it in his rear pant pocket. At about 19.50 hours, the 1st accused, came to know on noticing of the officials of Vigilance and Anti-Corruption, realizing the trap, suddenly removed the tainted money and passed it to the 2nd accused, who fled with the phenolphthalein–smeared bribe amount of Rs. 25,000 in an attempt to cause the disappearance of evidence with the intention of screening the evidence from the legal punishment for the offences committed by the 1st accused. Thereby, the acts constitute the offences by the 1st accused punishable under Sections 7 and 13(1)(d) read with 13(2) of the Prevention of Corruption Act

1988, and Section 201 IPC, and by the 2nd accused under Sections 109 and 201 of IPC read with Section 13(1)(d) and 13(2) of the Prevention of Corruption Act, 1988.

2) Upon receipt of the Final Report, the Special Judge, Special Court for cases under PC Act, Tiruchirappalli took up the case in Spl. Case No.11/2014 for the offences u/s 7, 13(2) r/w 13(1)(d) r/w Section 201 of IPC and 109 of IPC, then transferred to the Court of Chief Judicial Magistrate Court, Thanjavur at Kumbakonam as per G.O.No.666 dated 10.09.2014 and the order passed by the Hon'ble Madras High Court in ROC No.2117/A/2013/G3 and taken on file in Spl.Case No.1/2014 for the offences punishable under Sections 7, 13(1)(d), and 13(2) of Prevention of Corruption Act, 1988, r/w Sections 201 and 109 of IPC, and after making the appearance of the accused, copies of the relevant documents under Section 207 of the Code of Criminal Procedure were furnished to them.

3) On the appearance of the accused 1 and 2 before the Court of the Chief Judicial Magistrate, Thanjavur at Kumbakonam, after hearing the arguments of the Counsel on both sides and on perusal of the case records, charges were framed for the offences punishable under Sections 7, 13(1)(d) r/w 13(2) of Prevention of Corruption Act, 1988, r/w Section 109 and Section 201 of IPC, against the accused 1 and 2. The charges were read over and explained to the accused 1 & 2, to which they pleaded not guilty and sought to be tried.

4) In order to prove the charges framed against the accused 1 and 2, the prosecution examined 14 witnesses as PW1 to PW14 and marked 22 exhibits as Ex.P1 to Ex.P22, along with 3 material objects as MO1 to MO3.

5) **The brief case of the prosecution from its oral and documentary evidence, is as follows:**

In order to establish the charges framed against the accused 1 and 2, the prosecution examined 14 witnesses, namely, PW1 to PW14. Among them, PW1, Mr. K. Rajaraman, who served as the Principal Secretary and Commissioner of the Commercial Taxes Department, accorded sanction to prosecute the first accused in Proceedings No. E1/26182/2013, dated 18.03.2014. The first accused, who was a Commercial Taxes Department official, was caught red-handed in a trap laid by the Vigilance and Anti-Corruption Department. After perusing the requisition letter seeking sanction to initiate criminal proceedings, the First Information Report, the post-trap proceedings report, and other related documents, PW1 granted sanction for prosecution. The said proceedings were marked as Ex.P1.

6) PW-2 Vijayaragavan, the defacto complainant, deposed that he was working in Kali Bitalh Systems Pvt. Ltd., Kumbakonam, and was responsible for filing VAT/CST returns. During 2013, the 1st accused was working as Commercial Tax Officer, Circle-III, and also holding additional charge as Assistant Commissioner, Circle-IV, and he issued a notice dated 16.08.2013 pointing out defects in the ‘C’ Forms for the assessment year 2006–2007 and though PW-2 submitted a reply dated

22.08.2013 along with supporting documents, the 1st accused demanded illegal gratification of Rs.25,000/- for accepting the remaining ‘C’ Forms and threatened rejection otherwise. On the instructions of his Managing Director, PW-2 lodged an Ex.P2 complaint with the Vigilance and Anti-Corruption Department on 23.08.2013 and a trap was laid, during which the 1st accused reiterated the demand and accepted the bribe at Murali’s Café, Kumbakonam, and later attempted to pass the money to the 2nd accused, who escaped. The notice dated 16.08.2013, received by PW-2 on 21.08.2013, issued by the first accused, was marked as Ex.P3. The reply letter dated 22.08.2013 submitted by PW-2 was marked as Ex.P4. The copy of C-Form No. 380577 along with the computer-downloaded registration/licence copy obtained from the TINXSYS website was marked as Ex.P5. Copies of the remaining three C-Forms returned by the first accused were marked as Ex.P6 series. PW-2’s signature in the First Information Report was marked as Ex.P7, and the hand-over mahazar was marked as Ex.P8.

7) PW-3 Sreekhanthan, an official witness, corroborated the demand and acceptance of the bribe by the 1st accused and he spoke about the entrustment of tainted currency, acceptance near Murali’s Café, positive phenolphthalein test on the hand and pant pocket of the 1st accused and the bottle labels were marked as Ex.P9 and Ex.P10. The relevant files were seized under the Ex.P11 seizure mahazar and the relevant files were marked as Ex.P12 and Ex.P13. Observation mahazars were

prepared at the office and Muralees Café and marked as Ex.P14 and Ex.P15. Pant was marked as M.O.1.

8) PW-4 Giridharan, Managing Director of Kali BMH Systems Private Limited, deposed that the first accused demanded and received Rs.25,000/- as a bribe for rectifying C-Forms (2006–2007), pursuant to which on his advice, PW-2 lodged a complaint, a trap was laid on 23.08.2013, and the amount was later handed over to the second accused when intercepted by the Vigilance Police.

9) PW-5 Murali, owner of Murali's Café, Kumbakonam, and PW-13 Murugesan, a dosa master have deposed about the presence of the accused at Murali's Café and the escape of the 2nd accused.

10) PW-6 Shanmuganathan proved the proceedings dated 12.07.2013 appointing the 1st accused with additional charge of Kumbakonam Circle-IV, marked as Ex.P16.

11) PW-7 Thiyagarajan spoke about the assessment procedure, delayed and defective 'C' forms relating to Kali BMH Systems Pvt. Ltd., and stated that the police alleged a bribe demand of Rs.25,000 by the 1st accused for revised assessment, led to his arrest.

12) PW-8 Bhaskaran stated that he worked in the same office as the 1st accused and later came to know about his arrest by the Vigilance Police.

13) PW-9 Geetha stated that she was a Supervisor in Commercial Tax Circle-III, Kumbakonam, and after office hours on 23.08.2013, she came to know of the arrest of the 1st accused by the Vigilance Police and was examined by them.

14) PW-10 Swaminathan stated that he passed the final CST assessment in 2010 due to non-filing of C-Forms, the forms were later submitted seeking revision, but he was transferred and was unaware of any revised order.

15) PW-11 Neelamegam stated that as Assistant/Revenue Inspector in Circle-IV, he dealt with the C-Forms file, made several notes between 2011 and 2013 seeking instructions, that no revised assessment order was passed, and that after transfer of officers, the file ultimately came to the 1st accused, who was later examined by the Vigilance Police.

16) PW-12 Rajaram, Junior Scientific Officer, FSD, Chennai, stated that on 10.09.2013, his laboratory received a sealed court packet in Crime No.11/2013 containing two sealed bottles—Item 1 (right-hand finger wash) and Item 2 (rear right pocket wash) of the first accused, S. Sadasivam. Chemical analysis revealed the presence of phenolphthalein and sodium carbonate in both samples, and he issued the report Ex.P17 dated 23.09.2013.

17) PW-14 Inspector Charles Napoleon Raj deposed that on 23.08.2013, on receipt of a complaint from PW2 Vijayaraghavan alleging bribe demand by the first accused, he registered a case under Section 7 of the Prevention of Corruption Act and the FIR was marked as Ex.P18. Thereafter, he obtained permission from his superior

officer to conduct a trap and secured two independent government witnesses and the complainant produced Rs.25,000 in currency notes, whose serial numbers were recorded and treated with phenolphthalein powder and the chemical test procedure was demonstrated and explained to the complainant, who was instructed to hand over the money only on demand and give a pre-arranged signal afterward. During the trap at Murali Café, the first accused allegedly received and kept the tainted money in his pant pocket and, on the pre-arranged signal, chemical tests on his fingers and pant pocket turned pink. The solutions and clothing were sealed and seized through the Ex.P11 seizure mahazar and relevant tax documents were recovered. Observation mahazars and the rough sketches were prepared, the rough sketch were marked as Ex.P19 and Ex.P20. During investigation, several witnesses were examined, material objects were sent to court through Ex.P21 Form 95, offences were altered through Ex.P22 alteration report. And M.O.2 substance collected from the right hand of the 1st accused, and M.O.3 substance collected from the 1st accused's pant pocket, were sent for forensic analysis. After completing the investigation, a final report was filed against the 1st accused under Sections 7 and 13(2) r/w 13(1)(d) of the Prevention of Corruption Act, 1988 r/w Section 201 IPC and against the 2nd accused under Sections 109, 201 IPC r/w 13(2), r/w 13(1)(d) of the Prevention of Corruption Act, 1988.

18) After completion of the prosecution evidence, the accused 1 and 2 were examined under Section 313 of the Code of Criminal Procedure with regard to the

incriminating circumstances, evidence, and materials found against them. For which the accused 1 and 2 denied the same as false and contended that a false case has been foisted against them. When the accused 1 and 2 were questioned as to whether they intended to examine any witnesses on their behalf, they stated that they had witnesses to be examined on their defence.

19) As per the official memorandum of the Hon'ble Madras High Court in ROC No.97136/A/2019/G3 and ROC No.36877/2024/G3 dated 29.05.2025, the entire case records were transferred to this Court. Upon receipt of case records from the Chief Judicial Magistrate Court, Thanjavur at Kumbakonam, this Principal Sessions Court, Thanjavur, has taken up the case on file and numbered it as Special Sessions Case No. 3/2025 and posted for defence evidence. However, no defence witnesses were examined and no defence documents were marked.

20) Now, the point arises for consideration in this Special Sessions Case is that

Whether the prosecution has proved the charges framed against the accused 1 and 2 beyond all reasonable doubts?

POINT:

21) The Learned Public Prosecutor has argued that the testimonies of PW1 to PW14 and Ex.P1 to Ex.P22 along with MO1 to MO3 in this case collectively form a clear and consistent picture of the accused's guilt. The acceptance of illegal gratification was established through a chemical analysis test conducted by PW2, the Junior Scientific Officer, which detected the presence of sodium carbonate and

phenolphthalein on the right hand fingers and right rear pant pocket of the 1st accused.

22) In support of his submission, he relied upon the following judgments:

1) Bhajan Singh @ Harbhajan Singh v. State of Haryana (AIR 2011 SC 2552) and Jafaruddhin & Others v. State of Kerala (2022 (2) Crime SC 223) regarding delay in dispatch of the FIR and Mahazar,
2) Crl A (MD) No. 396/2017 (Madurai Bench of Madras High Court) regarding non–recovery of bribe money,
3) Pandurang @ Sathyabodh v. State of Karnataka in Crl. Rev. Petition No. 75/2008 dated 13.02.008 (Karnataka High Court) and Mukesh Singh v. State (Narcotic Branch of Delhi) in Spl. Leave Petitioner (Criminal) Diary No. 39528/2018 (Supreme Court) on the issue of investigation by the complainant officer,
4) State of Uttar Pradesh v. Zakaullah (1988 (1) SCC 557) on motive.
5) State of Gujarat v. Raghunath Vamanrao Baxi (AIR 1985 SC 1092).
6) Hazarilal v. State (Delhi Administration) (1980 CrLJ 564 (SC)).
7) Neeraj Dutta v. State (Govt. of NCT of Delhi) (2023 2 Supreme 742) (980 (2) SCC 390).
8) Madhukar Bhaskarrao Joshi v. State of Maharashtra (2008 (8) SCC 571).
9) B. Noha v. State of Kerala and another (2007 1 SCC (Crl) 711).
10) K. Selvaraj and Others v. State (2004 CrlLJ 3754).
11) Duraimurugan v. State (2013 (2) MLJ (Crl) 1),.
12) GA. Ethiraj v. State (2002 (1) Mad.L.W. (Crl) 136), and,

    Billa Nagul Sharief v. State of Andhra Pradesh (AIR 2010 SC 3549).

23) It is also contended by the prosecution that the essential ingredients of demand and acceptance were clearly proved from the facts and evidence on record. The prosecution established prima facie guilt of the accused for the offences relating to illegal gratification and criminal misconduct beyond reasonable doubt through cogent, reliable oral evidence, contemporaneous documentary evidence and consistent circumstantial evidence. The prosecution, therefore, prayed this Court to come to a conclusion that charges were proved against the accused persons beyond reasonable doubt and also prayed the court to convict them by awarding maximum punishment.

24) The Learned Counsel appearing for the 1st accused argued that the proof of demand and acceptance are the sine qua non for sustaining the charges, and that the alleged demand and acceptance are highly doubtful and not proved in accordance with law. The complaint itself was lodged with an ulterior motive and is founded on an inherently improbable and unbelievable story. The alleged occurrence is said to have taken place in a hotel, a public place where several persons were admittedly present, yet no independent and reliable witness has supported the prosecution version. The Investigating Officer examined all the witnesses and filed the charge sheet merely on the basis of oral instructions, which is illegal and has caused serious prejudice to the accused. The testimony of PW3 does not corroborate that of PW2 and contains material contradictions, rendering the evidence of PW3 unreliable. The

testimony of PW3 exposes the falsity of the prosecution case. The entire trap proceedings are surrounded by serious doubts and improbabilities. The witness PW13 is only a procured witness and his testimony further demonstrates the falsity of the prosecution story. The real reason for lodging a false complaint was the assertion of the 1st accused, that he would take action strictly against the complainant in accordance with law, which displeased the complainant. PW14, the Investigating Officer, failed to properly inquire into the antecedents of the complaint or the accused. Though he claims to have conducted a preliminary inquiry under Section 42 of the Vigilance Manual, there is no material to show that he obtained permission from his superiors under Section 43 of the Vigilance Manual before registering and investigating the case. In this case, there is neither the arrest of the accused nor recording of his statement during investigation. There is an inordinate delay in dispatch of FIR and the Mahazar, suggesting belated preparation and fabrication of the prosecution story. The statement of the 1st accused recorded at Murali's Café has not been produced before the Court, which casts further doubt on the fairness of the investigation. The investigation conducted by PW14 is partial and unfair. The prosecution case, taken as a whole, is covered with improbabilities, contradictions and unnatural features, and the prosecution has miserably failed to prove the case. It is, therefore, prayed to acquit the accused from charges framed against him.

25) In support of his submission, he relied upon the following judgments.

1) K.Shanthamma Vs State of Telangana - (2022) 2 Supreme Court Cases

(Cri) 193 – regarding Proof of demand and acceptance are a sine qua non – Held on facts demand and acceptance highly doubtful.

2) M.Rajendran Vs State - (2011) 2 MLJ (Crl) 459 – regarding 1) Entire trap proceedings surrounded by doubt and improbabilities. 2) Trap party hiding near the place where money was handed over to the accused, but they have not whispered a word about seeing PW2 handing over the money to accused – Serious doubt is ceated.

3) N.Vijayakumar Vs State of Tamil Nadu – 2021(1) MWN (Cr.) 602 (SC) 0 regarding Trap though conducted at 5.45 P.M Phenolphthalein test was conducted only at 7.00 P.M – No explanation for such inordinate delay – No statement recorded from appellant after completion of Phenolphthalein test as required under rule 47(1) of Vigilance manual. Material contradictions in the deposition of key witnesses.

4) K.Shanthamma Vs State of Telangana – (2022) 3 MLJ (Crl) 491 (SC) – regarding prosecution offerred no explanation why independent witness did not accompany complainant inside chamber of appellant at the time of trap.

5) S.P.Tamilarasan Vs State – 2017 (3) MWN (Cr.) 435 -regarding Failure of Trap Laying Officer to record the statement of accused immediately after arrest (Paras 19 & 20). (In the present case there is neither arrest nor recording of statement of accused). Official trap witnesses cannot be considered as independent Witnesses (Para 12).

6) State Vs G.Kaleeswaran – (2020) 1 MLJ (Crl) 542 – regarding No verification carried out with regard to antecedents of respondent, which was important factor. (Para 17)

7) K.Ramadoss Vs State – (2015) 4 MLJ (Crl) 345 – regarding 1) prosecution party is not able to show what prevented the raiding party to complete all requirements at the place where recovery made. 2) On the same point, it is not explained to court as to why phenolphthalein test was not conducted on spot.

8) Kalaiselvan Vs State – 2005-1-L.W.(Crl.) 447 – regarding First

Informant Inspector who registered the FIR and examined all the witnesses u/s 161 of Cr.P.C – conducted investigation and filed charge sheet – illegal.

9) K.K.S.M. Thoulathkhan Baqavi @ Sheik Mohammed Vs State – (2019) 3 MLJ (Crl) 421 – regarding Officer registering complaint – doing entire investigation and filing final report. It is not fair investigation.

10) Vigilance Manual – Pages 39 40, 41 & 42.

26) I have carefully considered the arguments advanced on either side and perused the records.

27) According to the prosecution, the first accused was working as the Commercial Tax Officer, Circle-III, and was also holding additional charge as an Assistant Commissioner, Circle-IV during the relevant period. To prove the same, the prosecution examined PW6, Mr.R.Shanmugananthan, Joint Commissioner of Commercial Taxes, Trichy, and marked his proceedings in RC No.6591/2013/B1 dated 12.07.2013 as Ex.P16. PW2, Mr.C.Vijayaraghavan, the de-facto complainant, also categorically deposed that the first accused was functioning as the Commercial Tax Officer, Circle-III and was holding additional charge of the Circle-IV. On an overall appreciation of the above oral and documentary evidence, this Court is of the considered view that the prosecution has proved that the first accused was the Commercial Tax Officer, Circle-III and was holding additional charge of Circle-IV during the relevant period.

28) It is an undisputed fact that Kali BMH Systems Private Limited Kumbakonam, is engaged in the manufacture of conveyor rollers required for mines and power-generating industries and supplies its products both domestic and international markets. It is also undisputed that the said company has obtained VAT TIN No.33444080203 and CST No.224093 on 12.10.1977. It is further an admitted fact that when goods are supplied to other States outside Tamil Nadu, the company is entitled to submit C-Forms and pay sales tax at the rate of 2%, and in the absence of C-Forms, sales tax is payable at the rate of 14.5%. No tax is leviable on goods supplied to the international market. It is also admitted that the company has been regularly paying tax every month in the Commercial Tax Office, Circle-IV, and while submitting its monthly returns, it is entitled to claim deduction of the tax paid on the raw materials purchased. In view of the above undisputed facts, this Court does not find it necessary to discuss or express any further opinion on these aspects.

29) According to PW2, the first accused, Sadasivam, was working as the Commercial Tax Officer, Circle-III, during the year 2013 and was also holding additional charge of the Circle-IV. The second accused is a friend of the first accused and was working as an agent in Birla Sun Life Insurance Company. PW2 alleged that on 17.08.2013, the first accused contacted him over the phone and instructed him to submit the ‘C’ Forms for the assessment year 2006–2007, which had already been submitted in the said office in the year 2010. This fact was communicated to the Managing Director, examined as PW5. PW2 further stated that he met the first

accused on 21.08.2013, at that time the first accused issued a notice dated 16.08.2013 and returned four ‘C’ Forms relating to the year 2006–2007, stating that there were certain defects and requesting PW2 to re-submit the same after rectifying the defects. The receipt of the notice and the returned ‘C’ Forms was acknowledged by PW2.

30) It is the specific case of the prosecution that PW2, upon visiting his office and verifying the records, found that the Commercial Tax Officer had mentioned in the notice that the licence of the purchaser to whom the sale was effected under C Form No.380577, was not valid. Thereafter, PW2 downloaded the licence particulars of the said firm from the Government website *TINXSYS* on 22.08.2013 and, on the same day at about 4.30 p.m., submitted a letter along with the said C Form and the downloaded copy of the licence, informing the first accused that the licence was neither bogus nor invalid, but a genuine one. The first accused received the same and acknowledged it. With regard to the other three C Forms, the amounts were initially noted incorrectly, however, the incorrect entries were struck off and the correct amounts were thereafter entered. The concerned officer had affixed his signature after rectifying the mistake and, therefore, there was no necessity for him to affix his short signature once again after such rectification. PW2 requested the first accused to accept the said C Forms accordingly. At that juncture, the first accused allegedly made a remark that the company was doing business worth crores of rupees and had never taken care of him, and demanded a sum of Rs.25,000/- as illegal gratification. He further stated that he would accept the three C Forms only

upon payment of the said amount and assured that he would clear the C Forms even if certain defects were noticed in future. He further stated that if the said amount was not paid by PW2, he would return the C Forms as well as any forms submitted in future and impose tax at the rate of 14.5% instead of 2%.

31) Apart from that, the first accused demanded and directed PW2 to pay the said amount at about noon on 23.08.2013. PW2 initially agreed and returned to his office. Thereafter, he informed the same to his Managing Director, who, in turn, consented to lodge a complaint before the Vigilance Cell. Accordingly, on 23.08.2013, PW2 prepared a complaint, took a sum of Rs.25,000/-, and went to the Vigilance Cell Office at Thanjavur, where he lodged the complaint before the Inspector of Police along with copies of the notice dated 16.08.2013, returned C-Forms, reply notice dated 22.08.2013, and a copy of the licence downloaded from TINXSYS. At about 12.00 in the noon, the Inspector of Police registered the FIR and furnished a copy of the same to PW2. PW2 acknowledged receipt by affixing his signature, which was marked as Ex.P7. The Inspector of Police requested PW2 to wait in his office. At about 2.15 p.m., two official witnesses, namely Srikanthan from the Public Works Department and Nedumaran from the District Educational Office, came to the Vigilance Cell Office, and the Inspector introduced them to PW2. The Inspector handed over the complaint to the said witnesses and directed them to read the contents and clarify any doubts with PW2. Thereafter, the Inspector enquired PW2 whether he had brought the sum of Rs.25,000/- demanded by the first accused.

PW2 then produced Rs.25,000/- consisting of fifty currency notes of Rs.500/- denomination, which was handed over to the Inspector of Police. Immediately, the Inspector prepared a handover mahazar, noting down the serial numbers of the currency notes. As per the directions of the Inspector, Selvaraj, Sub-Inspector of Police, demonstrated the phenolphthalein test. Sodium carbonate solution was prepared in two tumblers, which was found to be colourless. Witness Nedumaran counted the currency notes produced by PW2 and thereafter dipped his hands in the solution, which showed no colour change. Phenolphthalein powder was then applied on both sides of the currency notes and the same were handed over to Nedumaran for counting. After counting, he dipped his hands again into the sodium carbonate solution, which turned pink in colour. The Inspector explained the significance of the test, destroyed the solutions thereafter, and kept the phenolphthalein powder under safe custody. The Sub-Inspector placed the tainted amount of Rs.25,000/- in a black handbag after verifying that no other articles were present in it and instructed PW2 to hand over the amount to the first accused only upon his demand. PW2 was further advised to meet the first accused, enquire about the notice, and to hand over the amount only on demand, and thereafter to come out and give a signal by wiping his face with a handkerchief. He was also instructed to wash his hands with soap after handing over the money. The Inspector instructed witness Srikanthan PW3 to accompany PW2 to the Commercial Tax Office, Kumbakonam, and to observe the conversation between PW2 and the first accused. The Sub-Inspector was directed to remain in the Vigilance Office. The Inspector then directed PW2 and PW3 to proceed to the Commercial Tax Office, Kumbakonam, on their two-wheeler, informing them that he would follow with his team. A mahazar was prepared, and signatures were obtained from PW2, the two official witnesses, and one Rajamanickam, who typed the mahazar on the computer. At about 4.15 p.m., the trap party left the Vigilance Office and reached the Commercial Tax Office, Kumbakonam, at about 6.00 p.m. Before entering the office, the Inspector reiterated the earlier instructions to PW2 and PW3. PW2 and PW3 entered the office, while the Inspector and his team waited at a concealed place outside. PW3 was asked to remain outside the chamber of the first accused, and PW2 alone entered the chamber. The first accused was seated on his chair, and the second accused was seated opposite him. The first accused asked PW2 to sit near the second accused and introduced the second accused to PW2. Thereafter, the first and second accused conversed with each other till about 7.15 p.m., after which the first accused suggested that they go for coffee at Murugan Café. While coming out of the chamber, PW2 introduced PW3 to the first accused. The first accused asked PW2 to invite PW3 also for coffee. Accordingly, PW2 and PW3 proceeded on a two-wheeler, and the first and second accused proceeded on another two-wheeler. The Inspector and his team followed them discreetly. While proceeding through Sagajinaikkan Street towards Murugan Café, the first accused stopped his vehicle near Murali Café and suggested having coffee there. PW2 also parked his vehicle and noticed the police party standing nearby. Inside the café, the first accused demanded the bribe amount of Rs.25,000/-. Immediately, PW2 took the black handbag and handed over the money to the first accused, who received it and kept it in his rear pant pocket and sat at the table. Accused Nos.1 and 2 were seated on one side of the table, while PW2 and PW3 were seated opposite them. PW2 did not consume coffee. At about 7.45 p.m., PW2 came out of the café followed by PW3 and gave the pre-arranged signal by wiping his face with a handkerchief. Immediately, the Inspector and his team, along with witness Nedumaran, entered the café and enquired PW2, who narrated the events that had occurred inside. PW3 also corroborated the same. At about 7.50 p.m., the Inspector entered the café and PW2 identified the first accused. Upon the Inspector introducing himself, the first accused took out the money from his pocket, handed it over to the second accused, and asked him to run away. The second accused received the amount and escaped through the rear side of the café. Since a crowd gathered at the spot, the Inspector secured the first accused and proceeded to the Commercial Tax Office at about 8.00 p.m. Thereafter, PW2 was asked to go home, and his statement was recorded by the Inspector on 27.08.2013.

32) Upon careful consideration of the above evidence of PW1, there is no oral or documentary evidence to establish that the first accused demanded a sum of Rs.25,000/- on 22.08.2013. Except for the oral testimony of the Managing Director, examined as PW5, no other witness has spoken to or supported the alleged demand of illegal gratification by the first accused for clearing the disputed three C Forms or for accepting C Forms to be submitted in future.

33) Under these facts and circumstances, a significant new fact emerged during the cross-examination of PW2 and the Managing Director PW5 by the defence

counsel. PW2, during cross-examination, admitted that on 23.08.2013, assessment proceedings were initiated by the first accused and that, in connection with the said proceedings, a reply notice was served on the company. He further admitted that in those proceedings, no tax was actually levied and that only a notice was issued. PW2 further stated that, as per the notice dated 23.08.2013, the company was allegedly liable to pay tax at 12.5% along with penalty on the alleged suppressed turnover of Rs.48,226,204/-, and that the company had submitted a reply to the said notice. He also admitted that, till date, he was unaware of the present status of the notice issued by the first accused or of the reply submitted by the company in connection therewith. The said notices were marked as Ex.P3 and Ex.P4.

34) On a careful perusal of the earlier notice dated 15.04.2010, it is evident that the disputed three C Forms had already been considered and rejected therein, with a direction to pay tax on inter-State sales of conveyor systems amounting to Rs.30,08,465/- at 12.5%, and on inter-State sales not covered by C Forms amounting to Rs.10,93,72,499/- at 4%. The total taxable turnover was thus determined at Rs.11,23,80,964/-. Subsequently, upon reconsideration, the first accused passed an order on 16.08.2013, which was received by PW2 on 21.08.2013, wherein the following was stated:

> On demand of tax due as per the assessment order for the year 2006-07 under CST Act 1956 you have subsequently filed C form declarations in your letter 3 cited as detailed below. The C form declarations filed by you were carefully verified and the result is as under

C. Form No.& Issued by whom	Assessable value	Result of verification
GOB/C 380577	Rs. 36,59,174.00	The valid date of registration of Tvi. Larsen & Toubro Ltd, is not noted in the C form.
GOB/C38 0559	Rs 2,99,96,162.00	The valid date of registration of Tvt. Larsen & Toubro Ltd., is not noted in the Cform. Sales value had been scored and corrected The corrections made in the Cform not authenticated by the purchaser.
GOB/C33 0546	Rs.5,08,24,610.00	The valid date of registration of Tvl. Larsen & Toubro Ltd., is not noted in the C form. Sales value had been scored and corrected The corrections made in the C form not authenticated by the purchaser.
GOB/C 380523	Rs.2,67,20,469.00	The valid date of registration of Tvl. Larsen & Toubro Ltd., is not noted in the C form. Sales value had been scored and corrected The corrections made in the C form not authenticated by the purchaser.

The C form declarations furnished above are treated as invalid for the reasons noted in the result of verification.

Revision of assessment could not be made on the basis of the defective records. The connected C forms in original are returned herewith for necessary rectification and resubmission.

In the above circumstances, the assessment proceedings issued in the reference Ist cited Stands good.

You are requested to clear of the dues as per the assessment order 1st cited immediately.

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35) If PW2 were a genuine person, he would have mentioned in his complaint about the proceedings dated 15.04.2010. However, he deliberately suppressed the said fact and projected an altogether different version, alleging that the 1st accused had passed an order under Ex.P3 directing him to pay a sum of Rs.11,23,80,964/-. Such a version is wholly unacceptable, and it clearly shows that he did not approach the Vigilance Cell with bona fide intention. Further, it has come to light that, in order to evade from payment of the said huge amount, PW2 lodged a false complaint and prevented the Commercial Tax Officer from collecting the dues under the guise of a police investigation, during which certain records were also collected. Consequently, the Commercial Tax Appellate Authority did not proceed to pass orders on merits and merely recorded that the order will be passed belatedly.

36) In view of the foregoing discussion and on an overall appreciation of the oral and documentary evidence on record, this Court finds that the prosecution has failed to establish the essential ingredient of demand of illegal gratification by the first accused beyond reasonable doubt. The evidence on record clearly reveals that the disputed C Forms had already been rejected in the earlier proceedings dated 15.04.2010 and that the subsequent notice dated 16.08.2013 merely reiterated the defects and called upon PW2 to rectify and resubmit the same, while also directing clearance of the tax dues as per the assessment order. The deliberate suppression of the earlier proceedings by PW2, coupled with the admission that assessment proceedings were initiated on 23.08.2013 without any actual levy of tax, casts serious

doubt on the bonafides of the complaint. It is evident that PW2, in an attempt to evade payment of substantial statutory dues, lodged a false complaint and stalled the lawful collection of tax under the guise of a vigilance investigation. Therefore, the prosecution case is not believable.

37) In this context, the learned counsel for the first accused relied upon the decision of the Hon'ble Supreme Court of India reported in **K. Shanthamma v. State of Telangana**, *(2022) 2 SCC (Cri) 193*, wherein it was held as follows:—

> "23. The proof of demand of illegal gratification, thus, is the gravamen of the offence under Sections 7 and 13(1)(d) (i) and (ii) of the Act and in absence thereof, unmistakably the charge therefor, would fail. Mere acceptance of any amount allegedly by way of illegal gratification or recovery thereof, dehors the proof of demand, ipso facto, would thus not be sufficient to bring home the charge under these two sections of the Act. As a corollary, failure of the prosecution to prove the demand for illegal gratification would be fatal and mere recovery of the amount from the person accused of the offence under Section 7 or 13 of the Act would not entail his conviction thereunder."

38) In view of the above decision, the Hon'ble Supreme Court has categorically held that **proof of demand and acceptance of illegal gratification is a sine qua non for sustaining a conviction** under the Prevention of Corruption Act and that where the demand itself is rendered doubtful, the prosecution case must necessarily fail. In the present case, the prosecution has failed to establish the

essential ingredient of demand beyond reasonable doubt. The suppression of the earlier proceedings dated 15.04.2010 by PW2, the nature of the subsequent notice dated 16.08.2013 being only reiterative, and the admission that assessment proceedings were initiated without actual levy of tax, cumulatively render the allegation of demand and acceptance highly doubtful. Applying the ratio laid down in K. Shanthamma, this Court finds that the prosecution case is not credible and is liable to be rejected.

FAILURE OF TRAP PROCEEDINGS:

39) According to the Investigating Officer, he and PW2 planned to conduct the trap proceedings only in the office of A1. Though PW2 went to the office of the first accused along with PW3, PW3 was not taken inside the chamber of the first accused and was asked to wait outside. It is the specific case of the prosecution that PW3 was directed to accompany PW2 only to observe, watch, hear, and thereafter disclose the same to the Inspector of Police. Contrary to this version, PW3 was not entered in to the chamber of the first accused. Further, instead of conducting the trap proceedings in the office of the first accused, it is projected that the same was conducted at Murali Café, which creates serious doubt about the prosecution version.

40) It is the specific case of the prosecution that immediately after PW2 identified the first accused, the public gathered at Murali Café. If the Investigating Officer had acted in a genuine and bonafide manner, he would have taken the support of the public witnesses to conduct the trap proceedings. However, instead of

conducting the proceedings in the presence of the public, the first accused was taken to a secured place. Therefore, the conduct of the Investigating Officer in this regard is also doubtful.

41) According to PW14, he gave a dhoti to the first accused and asked him to remove his pant, thereafter conducting the phenolphthalein test on the right rear-side pant pocket. Whereas, PW3 deposed that the Investigating Officer gave a pant to the first accused, which is contrary to the evidence of PW14. It is pertinent to note that though the phenolphthalein test was conducted on the hands, clothes, and other materials, the Investigating Officer failed to recover the tainted money as well as the black handbag, which was admittedly in the custody of PW2. No acceptable explanation has been offered for the same. Further, the Investigating Officer admitted that he neither arrested the first accused nor produced him for judicial custody, and he also failed to inform the Court about these material aspects. Such conduct creates serious doubt regarding the fairness of the investigation. The suppression of these material facts clearly shows that the Investigating Officer cannot be treated as a fair and honest officer.

42) In this context, the Learned Counsel for the first accused relied upon the decision reported in **M. Rajendran v. State, (2011) 2 MLJ (Crl) 459**, wherein it was held as follows:

> " Mere recovery of the tainted money itself is not sufficient in the absence of proof of demand of illegal gratification for

> estabishing the offence against the accused and when the entire trap proceedings is surrounded by doubts and improbabilities and when the accused has come forward with a reasonable and probable explanation and also has rebutted the presumption contemplated under Section 20(1) of the Prevention of Corruption Act, conviction of the accused is unsustainable in law."

43) Further, the Learned Counsel relied upon the decision of the Hon'ble Supreme Court reported in **K. Shanthamma v. State of Telangana, (2022) 3 MLJ (Crl) 491 (SC)**, wherein it was held as follows:

> " Prosecution's case about demand of bribe by appellant appears to be highly doubtful – Prosecution offered no explanation why independent witness did not accompany complainant inside chamber of appellant at the time of trap."

44) The Learned Counsel also placed reliance on the decision reported in **S.P. Tamilarasan v. State, 2017 (3) MWN (Cr.) 435**, wherein it was held that:

> " Failure on part of Trap Laying Officer to record statement of accused immediately after his arrest – Vitiates procedure – Fatal to prosecution case."
>
> It was further held in the said decision that:
>
> " official trap witnessess cannot be considered as independent witnesses"

45) Further, PW14, the Investigating Officer, admitted in his evidence that he had not addressed any letter to the superior officers of PW3, namely Mr. Srikanthan and Mr.Nedumaran, nor had he collected the attendance registers pertaining to the said witnesses. Such conduct on the part of the Investigating Officer creates serious doubts regarding the fairness and integrity of the investigation. Further, PW14 admitted during cross-examination that he alone conducted the investigation from the date of registration of the FIR till the filing of the final report. A perusal of the final report reveals that it was filed before the Special Court for Cases under the P.C. Act, Tiruchirappalli, on 17.04.2014 along with documents such as the FIR, complaint, entrustment mahazar, seizure mahazar, observation mahazar, TNFSL report, rough sketches Nos.1 and 2, four C-Forms, file in RC No.470/2011, file in CST No.224093/2006-07, proceedings of the Joint Commissioner, Trichy, sanction order, and statements of 15 witnesses recorded under Section 161(3) Cr.P.C. Thus, there was an inordinate delay of 227 days in forwarding the above records to the Court. Had the investigation been conducted in a fair and diligent manner, the Investigating Officer would have submitted the records without undue delay. The failure to do so casts serious doubt on the genuineness and reliability of the documents relied upon by the prosecution. Apart from this, the fact that PW14 conducted the investigation continuously from the date of registration of the FIR on 23.08.2013 till the filing of the final report on 17.04.2014, without any supervisory intervention, further creates serious doubt regarding the conduct of the Investigating Officer and the credibility of the investigation as a whole.

46) In this regard, the Learned counsel for the 1st accused placed reliance on the decision reported in " **K.K.S.M. Thoulathkhan Baqavi @ Sheik Mohammed and others (2019) 3 MLJ (Crl) 421**", wherein it was held as follows:

> " Officer who registered FIR conducted investigation and taken statements of police officers of his own police station and proceeded to file final report also – This could not be called as fair investigation and fundamental principles of criminal law that informer and investigator must not be same person – In order to get over bar of registering FIR under Section 188 and filing final report, repondent police thought it fit to file final report under Sections 147 and 290 – Entire investigation and final report was abuse of process of law and unsustainable."

47) In view of the above decision, it is evident in the present case that the investigation suffers from a serious infirmity. The very officer who registered the FIR proceeded to conduct the investigation, examined witnesses from his own police station, and ultimately filed the final report. Such a course of action is contrary to the fundamental principles of criminal jurisprudence, which mandate that the informant and the investigator should not be the same person. As held in the above decision, such an investigation cannot be termed fair or impartial, and the resultant final report amounts to an abuse of process of law, rendering the proceedings unsustainable.

48) Further, PW5 is stated to be the owner of Murali's Café and PW14 the dosa master working therein. In the absence of any documentary proof to establish

their identities or employment, their evidence does not inspire confidence and suggests that they are stock witnesses introduced for the purpose of this case.

49) On an overall consideration of the oral and documentary evidence, this Court is of the considered view that the prosecution has miserably failed to prove its case beyond reasonable doubt. The essential ingredients of demand and acceptance of illegal gratification have not been established. The evidence relating to the alleged demand is inconsistent, doubtful, and unsupported by reliable corroboration. The trap proceedings are vitiated by serious procedural irregularities, contradictions among prosecution witnesses, non-association of independent witnesses, and unexplained lapses in recovery. Further, the investigation itself is rendered unfair and unreliable, as the very officer who registered the FIR conducted the entire investigation and filed the final report, coupled with inordinate delay in forwarding records to the Court. The suppression of material facts by PW2, the doubtful conduct of the Investigating Officer, and the reliance on interested or stock witnesses seriously weaken the prosecution case as a whole. Applying the settled principles laid down by the Hon'ble Supreme Court and the High Courts, and applying the principles, this Court holds that the prosecution has miserably failed to prove the charges under Sections 7, 13(1)(d) r/w 13(2) of Prevention of Corruption Act, 1988, r/w Section 109 and Section 201 of IPC, beyond all reasonable doubt and this court grants the benefit of doubts to the accused 1 and 2 and holds that the accused 1 and 2 are not guilty for

the alleged offences. Hence, the accused 1 and 2 are acquitted from the charges framed against them. The point is answered accordingly.

50) In the result, the Accused No.1 and 2 are not found guilty of the offences under Sections 7, 13(1)(d) r/w 13(2) of Prevention of Corruption Act, 1988, r/w Section 109 and Section 201 of IPC, and they are acquitted u/s 258(1) of BNSS. The bail bond, if any executed by the Accused No.1 & 2, is ordered to be cancelled after the appeal time is over.

After the appeal time is over or after the disposal of the appeal, if there be any, the case properties, which were marked as MO1 to M.O.3 in VCP No.12/2025, are ordered to be destroyed, as the material objects are of no use.

This Judgment is dictated to the Stenographer Grade – I of this Court, transcribed by her in computer directly, corrected and pronounced by me in the open Court, on this 7th day of February, 2026.

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Principal Sessions Judge/Special Judge,
Special Court for Trial of Cases under Prevention of Corruption Act/ Principal Sessions Court, Thanjavur.

Witnesses examined on the side of the Prosecution:

1)	PW1	Rajaraman, Principal Secretary / Commissioner of Commercial Taxes.
2)	PW2	Vijayaragavan, Complainant.
3)	PW3	Sri Kanthan, Official Witness, Inspector of Vennaru Basin

		Sub–Division Office, Thanjavur.
4)	PW4	Giritharan, Managing Director of Kali BMH Systems (P) Ltd., Chennai.
5)	PW5	Murali, Owner of Murali's Café.
6)	PW6	Shanmuganathan, Joint Commissioner of Commercial Tax for Trichy Division.
7)	PW7	Thiyagarajan, Full Additional Charge of Assistant Commissioner of Commercial Tax, Kumbakonam.
8)	PW8	Baskaran, Assistant Commercial Tax Officer, Circle – III, Kumbakonam.
9)	PW9	Geetha, Inspector of Commercial Tax, Kumbakonam.
10)	PW10	Saminathan, Assistant Commissioner of Commercial Tax, Circle – IV, Kumbakonam.
11)	PW11	Neelamegam, A1 Assistant of Circle – IV, Assistant Commissioner of Commercial Tax, Kumbakonam.
12)	PW12	Rajarama, Junior Scientific Officer, Forensic Sciences Department, Chennai.
13)	PW13	Murugesan, Chef at Murali's Café.
14)	PW14	Charles Nepolian, Inspector of Vigilance and Anti-Corruption, Thanjavur.

Documents marked on the side of the Prosecution:

Ex.P1	18.03.2014	Sanction Order of Principal Secretary / Commissioner of Commercial Taxes, Chennai.
Ex.P2	23.08.2013	Complaint given by S.Vijayaragavan.
Ex.P3	16.08.2013	Notice dated 16.08.2013 issued by Office of Assistant Commissioner of Commercial Taxes, Kumbakonam.
Ex.P4	22.08.2013	Reply Letter of Kali BMH Systems (P) Ltd.
Ex.P5	27.05.2008	Form of Declaration of The Central Sales Tax along with downloaded copy of Tax Information.

Ex.P6	27.05.2008	Photocopies of three C–Forms along with notices, taxable turnover statement, copy of ledger account statements, letter for submission of ‘C Forms and Auditors with balance sheet.
Ex.P7	23.08.2013	Signature of the PW2-Complainant on the FIR.
Ex.P8	23.08.2013	Handing over Mahazar
Ex.P9	23.08.2013	PW3’s Signature in Bottle Label.
Ex.P10	23.08.2013	PW3’s Signature in Bottle Label.
Ex.P11	23.08.2013	Recovery Mahazar.
Ex.P12	22.08.2013	Kali BMH Systems (P) Ltd file containing 96 Pages.
Ex.P13	15.04.2010	File in CST No. 224093/2006 – 07, relating to Wit.5 Company’s Sale Tax of Assistant Commissioner of Commercial Tax Office, Circle – IV, Kumbakonam containing 74 pages.
Ex.P14	23.08.2013	Observation Mahazar – I.
Ex.15	23.08.2013	Observation Mahazar – II of Murali’s Café.
Ex.16	12.07.2013	Proceedings of the Joint Commissioner of Commercial Taxes for Trichy Division.
Ex.17	23.09.2013	Chemical Analysis Report of Forensic Sciences Department.
Ex.18	23.08.2013	First Information Report.
Ex.19	23.08.2013	Rough Sketch of Murali’s Café.
Ex.20	23.08.2013	Rough Sketch of Commercial Tax Office, Kumbakonam.
Ex.21	24.08.2013	Form 95.
Ex.22	26.08.2013	Section Alteration Report.

<u>Material Object marked on the side of the Prosecution:–</u>

MO1	Pant.
MO2	Substance collected from the right hand finger of the 1st accused.

MO3 Substance collected from the 1st accused's pant pocket.

Witness examined and Documents marked on the side of the Accused: Nil

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PSJ/SJ

Draft / Fair Copy of Judgment in
Spl. Sessions Case No. 3/2025
PSJ Court, Thanjavur.
Dated: 07.02.2026