

# State Of Karnataka vs Selvi J. Jayalalitha & Ors on 14 February, 2017

**Equivalent citations:** AIR 2017 SC (SUPP) 481, 2017 (6) SCC 263, (2017) 1 MAD LJ(CRI) 504, (2017) 67 OCR 796, (2017) 2 SCALE 375, 2017 (3) SCC (CRI) 1, 2017 (1) KCCR SN 17 (KAR), 237 (2017) DLT 1.1 (CN)(DEL), 2017 (2) CRIMES 346 SN

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**Bench:** Pinaki Chandra Ghose, Amitava Roy

REPORTABLE

IN THE SUPREME COURT OF INDIA

CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPEAL NOS. 300-303 OF 2017

(Arising out of SLP(Crl.) Nos.6117-6120 of 2015)

STATE OF KARNATAKA                      ...                      APPELLANT(S)

:Versus:

SELVI J. JAYALALITHA & ORS.                      ...                      RESPONDENT(S)

WITH

CRIMINAL APPEAL NOS.304-307 OF 2017

(Arising out of SLP(Crl.) Nos.6294-6297 of 2015)

K. ANBAZHAGAN                      ...                      APPELLANT(S)

:Versus:

SELVI J. JAYALALITHA & ORS. ETC.                      ...                      RESPONDENT(S)

AND

CRIMINAL APPEAL NOS.308-313 OF 2017

(Arising out of SLP(Crl.) Nos.6121-6126 of 2015)

K. ANBAZHAGAN                      ...                      APPELLANT(S)

:Versus:

INDO DOHA CHEMICALS & PHARMACEUTICALS

AND ORS. ETC. ... ... RESPONDENT(S)

AND

CRIMINAL APPEAL NOS.314-319 OF 2017

(Arising out of SLP(Crl.) Nos.7107-7112 of 2015)

STATE OF KARNATAKA ... ... APPELLANT(S)

:Versus:

INDO DOHA CHEMICALS & PHARMACEUTICALS

LTD. AND ORS. ETC. ... ... RESPONDENT(S)

## J U D G M E N T

Pinaki Chandra Ghose, J.

Leave granted.

These appeals project a challenge to the judgment and order dated 11.5.2015 rendered by the High Court of Karnatka in the appeals preferred by the respondents herein, thereby acquitting them of the charge under Sections 120B and 109 of Indian Penal Code, 1860 (for short “IPC”) read with Sections 13(1)(e) and 13(2) of the Prevention of Corruption Act, 1988 (for short “1988 Act”) as framed against them and also resultantly setting- aside the order of the Trial Court for confiscation of properties, both movable and immovable, of the concerned firms, as mentioned therein. In the meantime, after the conclusion of the arguments, the respondent No.1 expired and, thus in law, the appeals against her have abated. Nevertheless, in view of the gamut of the imputations and the frame-work of the charges as well as the nature of the evidence, oral and documentary, available on records, reference to her role and involvement, based thereon in collaboration with other respondents would have to be essentially examined. The respondents-accused would hereinafter be referred to as respondents/accused/A1/A2/A3/ A4, as the case may be, contingent on the context.

Charges were framed against A1 – former Chief Minister of the State of Tamil Nadu and the co-accused viz. A2, A3 and A4 (respondents herein), for commission of the alleged offences punishable under Section 13(1)(e) read with Section 13(2) of the 1988 Act and further under Section 120-B and Section 109 of IPC. It is the case of the prosecution that A1 (since deceased) was the Chief Minister of Tamil Nadu from 24th June, 1991 till 13th May, 1996. Prior to this, she was a member of the Rajya Sabha from April, 1984 till 27th January, 1989 and further she was a member of Tamil Nadu Legislative Assembly from 27th January, 1989 till 30th January, 1991. She also acted in the films during 1964-1972. Facts reveal that she was the daughter of late Smt. N.R. Sandhya, who also acted in films during 1960's. Smt. N.R. Sandhya died in the year 1971 and by virtue of her mother's Will dated 01.11.1971, A1 became the owner of the following properties viz., Land and building at No.36, Poes Garden, Chennai-86;

House at Plot No.36, Door No.8/3/1099 in Sri Nagar Officer's Colony at Hyderabad City;

Lands totally measuring 10.20 acres in Sy.No.52 and Sy.No.50 of Jeedimetla village and Sy. No.93/1 of Pet Basheerabad Village in Metchal Taluk in Ranga Reddy Dist. of Andhra Pradesh with Grape Garden, Farm House and Servants quarters;

Land in Sy.No.93/2 to the extent of 3.15 acres in Pet Basheerabad village in Andhra Pradesh;

In addition to the above properties, A1 was also in possession of – Agricultural land measuring 3.43 acres in Cheyyur Taluk now in Anna Dist. (as per Doc. No.4564/81, dt.16.12.1981 of SRO North Madras);

An old Ambassador car and an old Contessa car;

A new Maruti car bearing registration No.TMA-2466 worth Rs.60,435/- and Company shares.

Thus, the assets which were in the possession of A1 up to 1987 were found to be worth only Rs.7.5 lakhs. Besides, she also claimed to have possessed balance in her bank accounts to the extent of Rs.1 lakh and certain items of jewellery.

A2 – Tmt. Sasikala Natarajan is the wife of one Mr. M. Natarajan who had joined Government service as a Publicity Assistant in the Department of Information and Public Relation, Government of Tamil Nadu, in the year 1970 and thereafter promoted in succession eventually as Deputy Director in the year 1986 in the same department. He tendered his resignation from Government service on 1st November, 1988 which was accepted by the Government of Tamil Nadu with retrospective effect on 3rd April, 1991.

A2, as it appears from the facts, is the daughter one C. Vivekanandan, a Medical Compounder, and her marriage with said Natarajan was held in the early 1970's. A2 was initially an occasional visitor to the residence of A1 at No.36, Poes Garden, Chennai-86, and started permanently living there with A1 from 1988 onwards and was acknowledged and declared by A1 as her friend-cum-sister. A2 continued to live with A1 since then.

A3 – Tr. V.N. Sudhakaran is the son of A2's elder sister Smt. Vanithamani and T.T. Vivekanandan. He started residing at No.36, Poes Garden, Chennai- 86 in the year 1992 while pursuing his studies at New College, Chennai. A1 had acknowledged and proclaimed A3 as her "foster son" and had conducted his marriage with one Sathiyalakshmi at Chennai on 7.9.1995, in a lavish celebrations.

A4, Tmt. J. Elavarasi is the wife of late V. Jayaraman, the elder brother of A2. The said V. Jayaraman was a Government servant and he died in December, 1991 due to electrocution while attending to works in the Grape Garden of A1 at Hyderabad. Following her husband's death, A4 came to live at No.36, Poes Garden, Chennai-86, from the beginning of 1992.

The case of the prosecution is that, as on 1.7.1991, A1 was found in possession of properties and pecuniary resources in her name and in the name of A2 Smt. N. Sasikala, who was living with A1 at No. 36, Poes Garden, Chennai to the extent of Rs.2,01,83,957/- including the properties acquired in the name of M/s. Jaya Publications, M/s. Sasi Enterprises and Namadhu MGR, which had been floated by A1 and A2 with themselves as partners. But, after 1.7.1991, there was sudden spurt in the acquisition of assets and during this period, A1 and A2 floated several firms in the names of A2, A3 and A4 viz., M/s. J. Farm Houses;

M/s. J.S. Housing Development;

M/s. Jay Real Estate;

M/s. Jaya Contractors and Builders;

M/s. J.S. Leasing and Maintenance;

M/s. Green Farm Houses;

M/s. Metal King;

M/s. Super Duper TV (P) Ltd., M/s. Anjaneya Printers Pvt. Ltd., M/s. Ramraj Agro Mills Ltd., M/s. Signora Business Enterprises Pvt., Ltd., M/s. Lex Property Development Pvt., Ltd., M/s. Riverway Agro Products Pvt., Ltd., M/s. Meadow Agro Farms Pvt., Ltd., M/s. Indo Doha Chemicals & Pharmaceuticals Ltd., M/s. A.P. Advertising Services;

M/s. Vigneswara Builders;

M/s. Lakshmi Constructions;

M/s. Gopal Promoters;

M/s. Sakthi Constructions;

M/s. Namasivaya Housing Development;

M/s. Ayyappa Property Developments;

M/s. Sea Enclave;

M/s. Navasakthi Contractors and Builders;

M/s. Oceanic Constructions;

M/s. Green Garden Apartments;

M/s. Marble Marvels;

Vinod Video Vision;

Fax Universal;

Fresh Mushrooms;

M/s. Super Duper TV., and M/s. Kodanadu Tea Estate;

The further case of the prosecution is that during the check period i.e. from 1.7.1991 to 30.4.1996, there were no business activities at all in respect of many of the above firms, and in respect of others, the activities were more in the nature of acquiring assets like lands, machinery, building etc., which were not production oriented. No income-tax returns were filed by these firms. No assessment for commercial tax has also been done with respect to the business of these firms. A1 also did not file her Income-tax returns for the assessment years 1987-88 to 1992-93 till November, 1992 and when this issue was sought to be raised in Parliament, A1 filed the income-tax returns for the above period in November, 1992. Subsequent to 1.7.1991, assets in the form of movable and immovable properties and pecuniary resources like bank deposits etc., were found acquired not only in the name of A1, but also in the names of A2, A3 and A4 and the firms floated in their names. Scrutiny of various bank accounts maintained in the names of A1 to A4 and in the names of the above firms disclosed that huge credits in cash had been frequently made into various accounts which were not commensurate with the income of the individuals and of the firms concerned. There were frequent transfers of amounts between one account to the others to facilitate illegal acquisition of assets. The huge quantum of such assets, when viewed in the context that A1 was holding the office of the Chief Minister and that A2, A3 and A4 were living under the same roof with A1 and not having sufficient means to acquire the assets in their names, established that the assets were actually acquired by A1.

It is further alleged that, pursuant to the criminal conspiracy between A1, a public servant and her associates viz., A2, A3 and A4, to acquire and possess properties and pecuniary resources by A1 in her name and in the names of A2, A3 and A4 and in the names of various firms floated by them, they amassed properties and pecuniary resources to the tune of Rs.66,64,73,573/- (later corrected as Rs.66,65,20,395/-), which was grossly disproportionate to the known sources of income of A1 and

A2 to A4 during the check period from 1.7.1991 to 30.4.1996. According to the prosecution, the income from the known sources of A1 during this period, such as rental income, interest derived from various bank deposits and other deposits held by her in her name and in the names of A2, A3 and A4, agricultural income, loans and the salary received by her as Chief Minister of Tamil Nadu, worked out to a total of Rs.9,34,26,054/-, whereas during this period the expenditure incurred by A1 including repayment of principal amounts and interest on loan, and other outgoings were assessed at Rs.11,56,56,833/-. Thus, as on 30.4.1996, A1 being a public servant was found to have acquired and possessed pecuniary resources and properties in her name and in the names of A2, A3 and A4 and the firms floated by them, which were overwhelmingly disproportionate to her known sources of income to the extent of Rs.66,65,20,395/- (Rupees Sixty Six Crores Sixty Five Lakhs Twenty Thousand Three hundred and Ninety Five only) which is an offence of criminal misconduct within the definition of Sec.13(1)(e) punishable under Section 13(2) of 1988 Act and A2, A3, and A4 conspired with A1 and abetted the commission of the above offence.

On 14.6.1996, Dr. Subramanian Swamy (PW-232), the then President of Janata Dal lodged a complaint against A1 before the Principal Sessions/Special Judge, Madras, under Section 200 of Cr.P.C., alleging that A1, after assuming the public office as Chief Minister of Tamil Nadu, had acquired properties and earned income disproportionate to her known sources of income. The said complaint was registered as Crl.M.P. No.3238 of 1996 and by order dated 21.06.1996, the Principal Sessions Judge/Special Judge directed investigation under Section 17 of 1988 Act and Section 202 of Cr.P.C. and further directed to collect necessary materials and submit a report before the Court within a period of two months. Pursuant to the said order, PW-240 - Smt. Letika Saran, a senior IPS Officer, took up the investigation, collected records and documents from various sources.

During the investigation, the said order passed by the Principal Sessions Judge/Special Judge was challenged before the High Court of Madras. The investigation was stayed for a brief period and thereafter the High Court was pleased to direct the Director of Vigilance and Anti Corruption, Madras (hereinafter also referred to as "DVAC") to take appropriate steps to investigate into the allegations made in the complaint and ultimately, an FIR was filed against A1 on 18.9.1996 as per Ext.P-2266.

During investigation, after conducting search of the residential premises of A1 and various other locations, the Investigating Officer found several incriminating materials and voluminous documents were seized and statements of a large number of witnesses were recorded. The incriminating evidence collected during such investigation disclosed the complicity of A2 to A4 in the alleged offence. Hence, an application was filed before the Special Judge on 22.01.1997 for addition of A2, A3 and A4 as co-accused and for incorporation of additional offences under Section 120-B of IPC read with Sections 13(2) and 13(1)(e) of 1988 Act and Section 109 of IPC. On completion of such investigation, PW-259 (Shri Nallamma Naidu) laid the charges against all the accused on 4.6.1997 which was duly registered as Spl. C.C. No.7/97 on the file of the IX Additional Sessions Judge (Special Court, I), Chennai.

The ball was set into motion and following charges were framed by the Special Judge, Chennai:

Firstly:- That you A1 to A4 during the period between 1.7.1991 and 30.4.1996 in Chennai and other places in Tamil Nadu, you A1 being a public servant, along with you A2 to A4, were parties to a criminal conspiracy with the object of acquiring and possession pecuniary resources of income to the extent of Rs.66,65,20,395/- in the names of you A1 and in the names of you A2 to A4 and the thirty two (32) business enterprises floated in the names of A2 to A4, for which you (A1) could not satisfactorily account and you (A2 to A4) abetted A1 by holding a substantial portion of the pecuniary resources and property in your names (A2 to A4) on behalf of you and thereby you A1 to A4 committed an offence punishable u/Sec.s 120-B I.P.C.

r/w 13(2) r/w 13(1)(e) of Prevention of Corruption Act, 1988 and within the cognizance of this Court.

Secondly:- That you A1 in pursuance of the said criminal conspiracy, during the said period and the said places, being a public servant to wit the Chief Minister of the State of Tamil Nadu, acquired and possessed in your name and in the names of A2 to A4 and in the names of the business enterprises floated in the names of A2 to A4, pecuniary resources and property disproportionate to your known sources of income to the extent of Rs.66,65,20,395/- for which you could not satisfactorily account, and thereby you A1 committed an offence punishable u/Sec. 13(2) r/w 13(1)(e) of Prevention of Corruption Act, 1988 and within the cognizance of this Court.

Thirdly:- That you A2 to A4 in pursuance of the said criminal conspiracy during the said period and the said places abetted A1 who was a public servant, by intentionally aiding her in the possession of pecuniary resources and property disproportionate to her known sources of income and for which she could not satisfactorily account, by holding a substantial portion of the said pecuniary resources and property in your names and in the names of the business enterprises floated in your names, and thereby you A2 to A4 committed an offence punishable u/Sec. 109 I.P.C. r/w 13(2) r/w 13(1)(e) of Prevention of Corruption Act, 1988 and within the cognizance of this Court.

The charges were denied by the accused persons. During the pendency of the trial, the D.V. & A.C. was permitted further investigation under Section 173(8) of Cr.P.C. and was granted letters rogatory by the Designated Court for collecting evidence and materials relating to the alleged accumulation of disproportionate assets/wealth by A1 in conspiracy with A2 outside the country. On the basis of the evidence collected during further investigation, a separate FIR in Crime No.2/AC/2000 was filed by the prosecution on 2.9.2000 against A1 and A2 which culminated into a charge- sheet dated 23.3.2001 registered as Spl.C.C. No.2/2001.

Subsequent thereto evidence was recorded from time to time. Thereafter, steps were taken under Section 313 Cr.P.C. So far as A1 was concerned, she was permitted to answer a questionnaire which was delivered to her with a direction to answer it on 25.2.2003, which was adhered to by A1. A2 to A4 were also questioned as per Section 313 Cr.P.C. which was duly concluded on 26.2.2003. Thereafter, defence witnesses were examined. Thereafter, by its judgment dated 18.11.2003 in Transfer Petition (Criminal) Nos.77-78/2003, the Supreme Court transferred the said matter to the State of Karnataka and in terms of the said judgment, the Government of Karnataka by its order dated 27.12.2003 duly accorded sanction for establishment of the Special Court at Bangalore and by

Notification dated 19.02.2005, duly appointed Shri B.V. Acharya, Senior Advocate and former Advocate General of Karnataka as Public Prosecutor to conduct the said matter.

Thereafter, the said matter bearing Spl.C.C. No.7/1997 was renumbered as Spl.C.C. No.208/2004 and Spl.C.C. No.2/2001 was renumbered as Spl.C.C. No.209/2004 on the file of the Special Judge (i.e. 36th Addl. City Civil & Sessions Judge at Bangalore. Subsequent thereto certain steps were taken on behalf of the accused and the matter travelled up to this Court/Supreme Court whereafter the trial was resumed before the Special Judge. The accused were called upon to examine their witnesses and subsequently 99 witnesses were produced before the Court and concluded their evidence. Narration of all eventful factual interventions has been avoided being not decisively essential for the adjudication.

It appears that the Trial Court after hearing the parties culled out the following points for determination:

Whether the prosecution proves beyond all reasonable doubt that A1, being a public servant acquired and possessed in her name and in the names of A2 to A4 and in the names of business enterprises floated in their names, pecuniary resources and assets of the value of Rs.66,65,20,395/- disproportionate to her known source of income during the check period from 01.07.1991 and 30.04.1996, which she could not satisfactorily account?

Whether the prosecution further proves beyond reasonable doubt that A1 to 4 were parties to a criminal conspiracy with the object of acquiring and possessing pecuniary resources and assets to the extent of Rs.66,65,20,395/- in the names of A1 and in the names of A2 to 4 and the 32 business enterprises floated in the names of A2 to 4 and thereby committed the offence punishable u/Sec. 120-B of Indian Penal Code R/w. Sec.13 (2) R/w. Sec. 13 (1) (e) of Prevention of Corruption Act, 1988?

Whether the prosecution further proves beyond all reasonable doubt that A2 to A4 abetted the commission of the above offence by intentionally aiding A1 in the acquisition and possession of pecuniary resources and properties disproportionate to her known source of income by holding substantial portion thereof in their names and in the names of 32 business enterprises floated in the names of A2 to A4, rendering them liable for conviction for the offence punishable u/Sec. 109 Indian Penal Code R/w. Sec. 13(2) R/w. Sec.13(1)(e) of Prevention of Corruption Act, 1988?

What order ?

The Trial Court appraised the evidence adduced in respect of the points formulated by it and duly dealt with the charges framed against the accused. The Trial Court elaborately dealt with the matter after considering the evidence, facts as well as the judgments cited before it, the contentions raised and after dealing with all aspects of the matter, inter alia held that:



“.....There is no argument from any quarters that the choice of the check period has caused any prejudice or disadvantage to the accused in any manner. Hence, in my view, the period of 5 years selected by the prosecution is reasonably sufficient to give a fair and comprehensive picture of the known source of income and pecuniary resources and property in the possession of the accused so to arrive at a fair decision on the issues involved in this proceedings.” From the facts it appears, the prosecution has listed the details of assets held by the accused at the beginning of the check period i.e. 1.7.1991 in Annexure-I (Ext.P-2327). The said Annexure is reproduced hereunder:

ANNEXURE – I (ASSETS AS ON 1.7.1991) |Sl. |Description of the property |Standing in |Value of the | |No | |the name |property (Rs.)| | |of | | |Land and building at No. 36, |M/s Natya Kala |1,32,009.00 | | |Poes Garden Chennai-86 (Sy. |Nikethan, rep. | | | |No. 1567 of Tenampet) |by Smt. N.R. | | | |purchased from R. Sarala |Sandhya and | | | |Selvi | | | |J.Jayalalitha | | | |Door No. 8/3/1099, Ward No. |50,000.00 | |8, |, | | |Block No. 3 in plot No. 36 to | | | |the | | | |extent of 651.18 Sq. Mtrs. | | | |building in Sri Nagar | | | |Officers Colony, Hyderabad | | | |city | | | |purchased from Koka Sambasiva | | | |Rao, S/o Hariprakash Rao at | | | |Door No. 8/3/1099 in Sri | | | |Nagar | | | |Officers Colony, Hyderabad | | | |city | | | |Two Farm houses, Servant |, |1,65,058.50 | | |quarters and other buildings | | | |within the Grape garden | | | |compound in Jeedimetla | | | |village | | | |and Pet Basheerbad in Qut | | | |Bullapur (Mandal) of Ranga | | | |Reddy Dist., in Sy. No. 50 | | | |and | | | |52/E of Jeedimetla village | | | |and | | | |Sy. No. 93E and 93 U of Pet | | | |Basheerbad village (Total | | | |extent | | | |11.35 acres) | | | |Land in Sy. No. 93/3 to the |, |13,254.50 | | |extent | | | |of 3.15 acres(1.36 Hectares) | | | |at | | | |Pet Basheerbad village in | | | |Medchal Tq. in A-P., | | | |Agricultural land measuring |Selvi J. |17,060.00 | | |3.43 |Jayalalitha | | | |acres in Cheyyhur village in | | | |Sy. | | | |No. 366/2,5,6 purchased from | | | |M.N. Venkatachala Mudaliar, | | | |S/o | | | |Natesa Mudaliar, No. 1046/8, | | | |Thiruvotriyur Main Road, | | | |Kaladipettai, Chennai. | | | |Land and flat No. 7, R.R. |Smt. N. |3,13,530.00 | | |Flats, |Sasikala | | |3/4 , Antu Street, Santhome, | | | |Chennai-4 of Smt N. Sasikala | | | |C – Rs. 2,75,000/- | | | |S – Rs. 35,750/- | | | |F – Rs. 2,780/- | | | |Building at Door No. 19, |M/s Jaya |5,70,039.00 | | |Pattammal Street, Chennai in |Publications | | |Plot No. 83, R.S. No. 4087, |(Selvi J. | | | |Extent 18907 Sq. ft. |Jayalaitha | | | |purchased |and Smt. N. | | | |from V.H. Subramanian, S/o H.|Sasikala) | | | |Venkatasubban,15, Venkatraman| | | |Street, Srinivasa Avenue, | | | |Chennai-28 | | | |Shop No. 14, Ground Floor at |M/s Sasi |98,904.00 | | |602, Anna Salai, Chennai-6 |Enterprises | | | |purchased from Mohd. Hanif, | | | |No. | | | |7, Gulam Abbas Ali Khan, 1st | | | |Street, Thousland Lights, | | | |Chennai-6 in the name of M/s | | | |Sasi Enterprises | | | |C – Rs. 85,000/- | | | |S – Rs. 13,045/- | | | |F – Rs. 859/- | | | |Undivided share of land only |, |2,10,919.00 | | |at | | | |Door No. 14, Khadar Navaz | | | |Khan | | | |Road, Nungambakkam in R.S. | | | |No. 58/51 to the extent of | | | |68/12000 undivided share in | | | |11 | | | |grounds and 736 Sq. ft. of | | | |land | | | |purchased from

M/s Holiday | | | | Sports Pvt. Ltd., office at | | | | 14, | | | | Khadar Navaz Khan Road, | | | | Chennai-6 | | | | Land and building at Door No. | Selvi J. | 3,60,509.00 | | 213/B, St. Mary's Road in Sy. | Jayalalitha | | | | NO. 72, New No. 212, Extent | | | | 1206 Sq.ft. Ft. purchased | | | | from K. | | | | Selvaraj, S/o Munusamy Naidu, | | | | 44, Vanniyampathy Street, | | | | Mandaveli, Chennai-28 | | | | Shop No. 18 of 189 Sq. ft. in |, | 1,05,409.00 | | ground floor at Door No. 602, | | | | Mount Road together with | | | | 54/42656th of undivided share | | | | of | | | | land in 17 grounds and 1856 | | | | Sq. | | | | ft. in R. S. No. 3/10 and | | | | 3/11 of | | | | Block No. 71 of Mylapore | | | | purchased from Mustafa M. | | | | Lohani, S/o Moiz K. Lohani | | | | and 2 | | | | others of 134, Angappan | | | | Naikan | | | | Sreet, 3rd Floor, Chennai-1 | | | | Land and building at Tanjore | M/s Sasi | 1,57,125.00 | | in | Enterprises | | | | Sy. No. 1091 to the extent of | (partners – | | | | 2400 Sq. Ft. purchased from | Selvi J. | | | | V.N. | Jayalaalitha | | | | Somasundaram, S/o V. | and Smt N. | | | | Namachiayam, 14, Thilagar | Sasikala) | | | | Street, Ayyappa Nagar, | | | | Trichy. | | | | Vacant site at H.D.Road, in | M/s Sasi | 1,15,315.00 | | 3rd | Enterprises | | | | Dvn, 6th Ward, Haar Nombu | | | | Chavadi in Tanjore to the | | | | extent | | | | of 5100 Sq. ft. in T.S. | | | | No.1091 | | | | purchased from K Loganathan, | | | | S/o K.N. Kuppusamy of 1279, | | | | Old Nello Mettu St. East | | | | Gate, | | | | Tanjore. | | | | Vacant site at Ward No. 6 in |, | 2,02,778.00 | | Mahar Nombu Chavadi to the | | | | extent of 8970 Sq. ft. in | | | | T.S. No. | | | | 1091 of Tanjore purchased | | | | from | | | | Muthu Lakshmi, W/o V.N. | | | | Somasundaram of No. 11 | | | | Thilagara Street, Ayyappan | | | | Nagar, Trichy. | | | | Land and building at | Smt. N. | 5,85,420.00 | | Abishekapuram, Ponnagar in | Sasikala | | | | Trichy in plot No. 102, 3rd | | | | Cross | | | | Road, New Ward No. K in Block | | | | No. 30, T.S. No. 107 (totally) | | | | measuring 3525 Sq. ft. | | | | purchased from Mirasi of 22-A | | | | Willion Road, Cantonment, | | | | Trichy. | | | | Dry land to the extent of | M/s Sasi | 75,210.00 | | 3.23 | Enterprises | | | | acres in Sy. No. 402-2 of | | | | Sundarakottai village, | | | | Mannargudi Tq. Tanjore Dist., | | | | purchased from Ummool Pajriya | | | | Ammal, W/o Anwartheen | | | | Raouthar, Naina Mohd. | | | | Raouthar, S/o Anwardeen | | | | Raouthar, No. 4, Hussain | | | | Road, | | | | Koothannalore, Needamangalm, | | | | Tanjore. | | | | Land and building at Thiru | M/s Jaya | 5,28,039.00 | | Vi. KAIndustrial | Publications | | | | Estate, Guindy in Sy. | | | | No. 55 & 56, Block No. VI, | | | | Extent | | | | 5658 Sq. ft. Shed No. C-8, | | | | Adyar | | | | purchased from K. | | | | Viswanathan, | | | | S/o S.K.R. Karuppan Chettiar, | | | | 184, Vembuliamman Koil | | | | Street, | | | | Union Carbide Colony, | | | | Kottivakkam, Chennai-41 – | | | | Sole | | | | prop. of M/s Heatex | | | | Equipments | | | | Maruthi car bearing Reg. No. | Selvi J. | 60,435.00 | | TMA 2466 (new) | Jayalalitha | | | | Contessa car bearing Reg. No. |, | 2,56,238.00 | | TN-09/0033 | | | | Swaraj Mazda van bearing Reg. |, | 1,76,172.67 | | No. TSI 9090 | | | | Trax jeep bearing Reg. No. |, | 1,04,000.00 | | TSJ | | | | 7299 | | | | Swaraj Mazda van bearing Reg. |, | 2,99,845.00 | | No. TSR 333 | | | | | | | | Trax jeep bearing Reg. No. |, | 1,04,000.00 | | TSJ | | | | 7200 | | | | Cash balance as on 1.7.1991 | Smt. N. | 13,601.98 | | in | Sasikala | | | | Canara Bank at Kellys branch | | | | with SB Acc. No. 38746 opened | | | | on 30.12.1988 in the name of | | | | Smt. N.

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||| |by Selvi J. Jayalalitha which| | | |was | | | |in force as on 1.7.199 | | | |Cash balance as on 1.7.1991 |, , |21,389.00 | | |in | | | |CDS – ITP Acc. No. 32 of | | | |Selvi J. | | | |Jayalalitha in Central Bank | | | |of | | | |India, T. Nagar branch, | | | |Chennai - 17. | | | |FD of Rs. 5 lakh deposited in|, , |5,00,000.00 | |Sriram Investments Ltd., | | | |deposited on 12.11.1990 by | | | |Selvi | | | |J. Jayalalitha from her SB | | | |Acc. | | | |No. 5158 o BOM, Anna Nagar | | | |branch which after subsequent| | | |renewals is to mature on | | | |29.1.1998. | | | |Advance amount paid for |M/s Sasi |50,000.00 | |purchase of 72/12000 |Enterprises | | | |undivided | | | |share of land in 11 grounds | | | |and | | | |1736 Sq. ft. in R.S. No. 58/5| | | |at | | | |14, Gems Court, Kadhar Navaz | | | |Khan Road, Nungumbakkam, | | | |paid by Ch. No. 513735, dt. | | | |23.4.1990 of CB, Madras which| | | |was registered as document | | | |No. | | | |641/1993 of SRO, Thousand | | | |Lights branch, dt. 28.7.1993)| | | |MIDR No. 66/9 with Central |Selvi J. |3,00,000.00 | |Bank |Jayalalitha | | |of India, Secunderabad | | | |deposited on 2.5.1990 | | | | | |Cash balance as on 1.7.1991 |, , |1,80,031.22 | |in | | | |SB Acc. No. 38671 of Canara | | | |Bank, Kellys in the name of | | | |Selvi | | | |J. Jayalalitha | | |Grand Total |2,01,83,956.53| The Trial Court also gave the details of the income, derived by the accused during the check period i.e.1.7.1991 to 30.4.1996, in Annexure-III, (being Ext.P-2329) which is set out hereunder:

ANNEXURE-III (Ex.P.2329) (Income during the check period from 1.7.1991 to 30.4.1996) |Sl. |Details of income |Amount (Rs.) |Exhibits |No | | | |Loan obtained from Indian Bank, |25,00,000 |P.1258 - | |Abhiramapuram in the name of M/s |P.1260 | |Sasi Enterprises of which | | | |the outstanding principal was | | | |Rs. 13,55,023/- | | | |Loan obtained from Indian Bank, |28,00,000 |P.1210 | |Abhiramapuram in the name of | | -1212 | |M/s J. Farm Houses of which | | | |the principal of Rs. 28 lakh was | | | |outstanding besides Rs. | | | |1,23,041/- as interest; | | | |Loan obtained from Indian Bank, |7,00,000 |P.1171 | |Abhiramapuram in the name of |P.1173 | |M/s J.S. Housing Development | | | |of which the principal of Rs. 7 | | | |lakh was outstanding besides | | | |Rs. 37,184/- as interest; | | | |Loan obtained from Indian Bank, |5,00,000 |P.1161 | |Abhiramapuram in the name of |P.1163 | |M/s Jay Real Estate of which the | | | |entire principal of Rs. 5 lakh | | | |was | | | |outstanding besides Rs. | | | |28,407/- as interest; | | | |Loan obtained from Indian Bank, |75,00,000 |P.1230 | |Abhiramapuram in the name of |to | |M/s Anjaneya Printers Pvt., Ltd., |1233 | |of which the principal of Rs. 75 |1004 | |lakh was outstanding besides | | | |Rs. 8,81,477/- as interest; | | | |Loan obtained from Indian Bank, |17,86,000 |P.1355 | |Abhiramapuram in the name of |to | |Maha Subhalakshmi Kalyana |1357 | |Mandapam of which the | | | |principal of Rs. 17,86,000/- was | | | |outstanding besides Rs. | | | |1,95,802/- as interest; | | | |Loan obtained from Indian Bank, |83,00,000 |P.1328 | |Abhiramapuram in the name of | | - | |M/s Lex Property Development |P.1330 | |(P) Ltd., of which the |P.1008 | |outstanding principal was Rs. | | | |83 lakh; | | | |Loan obtained from Indian Bank, |3,75,00,000 |P.997 | |Abhiramapuram in the name of |to | |Kodanadu Tea Estate of which |P.1003 |

| the principal of Rs. 375 lakh | | | | was outstanding; | | | | Loan taken from Can Fin Homes on |75,00,000.00 |P.548, | | | FD No. 352/1994-95 on | |P.550 | | |25.8.1995 by Selvi J. | | - | | | Jayalalitha. | |P.555, | | | |P.2287 | | | Income by way interest to Selvi |4,52,871.00 |P.1377 | | | J. Jayalalitha (vide her A/c in | | | | SB | | | | |No. 23832 of CB/ Mylapore); | | | | Income by way of interest to |2,56,685.00 |P.1377 | | | Selvi J. Jayalalitha (vide her | |P.1382 | | | Fixed Deposits in FD No. | | | | 1000/92 - Rs. 79,890/-; 1398/92 | | | | - Rs. 73,233/-; 237/93 - Rs. | | | | 54,247/-; 632/93 - Rs. 49,315/- | | | | of Canara Bank, Mylapore for | | | | Rs. 27 lakh credited in SB | | | | 23832 and CA 2018 of Canara | | | | bank, Mylapore of Selvi J. | | | | Jayalalitha; | | | | Interest from Kothari Orient |60,437.82 | | | Finance Ltd., to Selvi J. | | | | Jayalalitha (vide FDR No. 47740 | | | | (53389) & 63848); | | | | Interest paid from Kothari Orient |60,434.78 | | | Finance Ltd., to Selvi J. | | | | Jayalalitha (vide FDR Nos. 48172, | | | | 53390 & 64308); | | | | from Kothari Orient Finance Ltd., |50,434.78 | | | J. Jayalalitha (vide FDR Nos. | | | | 53391 & 64280); | | | | Interest from Can Finance to |8,76,896.00 |P.1377 | | | Selvi J. Jayalalitha (vide FDR | | | | No. 186/1991-92); | | | | Interest from Can Finance to |4,71,808.00 |P.1377 | | | Selvi J. Jayalalitha (vide FDR | | | | No. 352/1994-95); | | | | Interest from Sriram Investments |6,53,818.00 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 5006835) for Rs. 30 lakh; | | | | Interest from Sriram Investments |3,09,088.60 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 5007694) for Rs. 15 lakh; | | | | Interest from Sriram Investments |2,09,928.50 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 5015954 for Rs. 15 lakh | | | | Interest from Sriram Investments |1,39,947.80 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 5015955 for Rs. 10 lakh; | | | | Interest from Sriram Investments |84,522.80 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 5015956 for Rs. 5 lakh; | | | | Interest from Sriram Investments |1,27,871.50 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 71533 for Rs. 5 lakh; | | | | Interest from Sriram Investments |87,960.83 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 21330 for Rs. 5 lakh; | | | | Interest from Sriram Investments |1,34,977.00 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 5025367 for Rs. 20 lakh; | | | | Interest from Sriram Investments |4,76,023.27 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 45897 for Rs. 20 lakh; | | | | Interest from Sriram Investments |2,06,237.00 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 47437 for Rs. 3 lakh; | | | | Interest from Sriram Investments |5,02,207.00 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 73211 for Rs. 20 lakh; | | | | Interest from Sriram Investments |87,024.00 |P.1382 | | | to Selvi J. Jayalalitha (vide FDR | | | | No. 31251 dt. 4.5.1990 for Rs. 7 | | | | lakh during the check period; | | | | Interest paid to Selvi J. |47,265.81.00 |P.1960 | | | Jayalalitha (vide SB 5158 of | | | | Bank of Madurai, Anna Nagar, | | | | Chennai; | | | | Interest paid to Smt. N. Sasikala |27,304.00 |P.936 | | | (vide her SB 22792 of CBI, | |P.937 | | | Secunderabad); | | | | Interest paid to Selvi J. |3,17,781.00 |P.936 | | | Jayalalitha (vide SB 20614 of | |P.937 | | | CBI, Secunderabad); | | | | Interest paid to Selvi J. |1,61,451.48.00 |P.936 | | | Jayalalitha from Medium Term | |P.937 | | | Deposit in CBI, Secunderabad | | | | (vide NPD 669 - Rs. 27,272.08; | | | | 68/33 - Rs. 77,162.40; 60/9 - | | | | Rs. 14,874/-; 70/9 - Rs. |

||| 42,143/-) ||| | Agrl. Income from Grape |5,78,340.00 |P.938 || | Garden, Hyderabad in favour of ||| | Selvi J. Jayalalitha; ||| | Income by way of clearings in |3,42,520.40 |P.936 || | the account in SB 20164 of CBI, ||| | Secunderabad in favour of Selvi ||| | J. Jayalalitha towards rental ||| | income for 36, Sri Nagar Colony, ||| | Hyderabad; ||| | Interest paid to Selvi J. |14,446.00 |P.975 || | Jayalalitha through SB 38671 of ||| | Canara Bank, Kellys Branch ||| | opened on 19.12.1988; ||| | Income from the monthly income |82,600.00 |P.1961 || | deposit scheme of Selvi J. |P.1960 || | Jayalalitha from the deposit ||| | amount of Rs. 10 lakh (vide ||| | MIDS No. 716767 dt. 30.4.1990) ||| | of Bank of Madurai which lasted ||| | till 8.6.1992 though the FD ||| | matured on 30.4.1992 for which ||| | the interest was received ||| | through SB 38671 of Canara ||| | Bank, Kelly Branch of Selvi J. ||| | Jayalalitha ||| | Interest from SB Acc. No. 23218 |1,89,761.00 |P.1510 || | of Canara Bank, Mylapore to N. ||| | Sasikala; ||| | Interest of Rs. 29,490/- from |2,57,118.00 |P.1510 || | FDR No. 718/1992 of Canara |P.1519 || | Bank, Mylapore to Smt. N. ||| | Sasikala for Rs. 18 lakh; Rs. ||| | |53,260/- from FDR No. ||| | |954/1992; Rs. 48,822/- from ||| | |FDR No. 1397/1992; Rs. ||| | |48,822/- from FDR No. ||| | |236/1993; Rs. 44,384/- from ||| | |FDR No. 633/1993; & Rs. ||| | |32,340/- from FDR No. ||| | |868/1993; ||| | Interest from Can Finance in |10,03,191.00 |P.1510 || | FDR No. 189/1991-92 for Rs. 25 ||| | lakh to N. Sasikala; ||| | Income by way of clearing in SB |2,23,000.00 |P.937 || | 22792 of CBI, Secunderabad of ||| | Smt. N. Sasikala (rental income ||| | for No.16, Radhika Colony, ||| | Secunderabad); ||| | Interest paid to Smt. N. Sasikala |3,901.00 |P.977 || | through SB 38746 of Canara ||| | Bank, Kellys Branch; ||| | Interest from SB 24621 of |24,323.00 |P.1572 || | Canara Bank, Mylapore to V.N. ||| | Sudhakaran; ||| | Interest from FDR No. |13,562.00 |P.1572 || | 1401/1992 of Canara Bank, ||| | Mylapore for Rs. 5 lakh to V.N. ||| | Sudhakaran; ||| | Interest from FDR 238/1993 of |12,329.00 |P.1576 || | Canara Bank, Mylapore for Rs. ||| | 5 lakh by renewal of FDR ||| | 1401/1992; ||| | Hire charges from ACT India |9,18,910.00 |P.659 || | Ltd., for the vehicle No. TSR 333 ||| | Swaraj Mazda van owned by ||| | V.N. Sudhakaran from 3.2.1993; ||| | Brokerage charges received by |3,00,000.00 |P.548 || | V.N. Sudhakaran for the ||| | deposits made by Selvi J. ||| | Jayalalitha in Can Fin. Homes ||| | Ltd., (vide FDR Nos. 186/1991- ||| | 92 & 352/1994-95; ||| | Loan obtained by Smt. J. |35,00,000.00 ||| | Elavarasi from Royapetta ||| | Benefit Fund (RBF Nidhi) Ltd., ||| | (vide HML/787, dt. 7.10.1995); ||| | Hire charges received from ACT |6,26,410.00 |P.658 || | India Ltd., for the vehicle No. ||| | TN-01/H-9999 of Swaraj Mazda ||| | van owned by Smt. J. Elavarasi ||| | from 3.2.1993 to 30.4.1996; ||| | Interest paid to Smt. J. |9,763.00 |P.1613 || | Elavarasi, guardian of Vivek by ||| | SB A/c.No. 25389 of Indian ||| | Bank, Abhiramapuram; ||| | Income by way of monthly |90,807.59 |P.126-132 || | interest from 7/1991 to 4.6.1992 ||| | in respect of the FD of Rs. 7 ||| | lakh in Sriram Investments Ltd., ||| | (vide FD receipt No. 31251, ||| | dt.4.5.1990) deposited through ||| | Ch. ||| | No. 907521, dt. 4.5.1990 of ||| | Selvi J. Jayalalitha from her ||| | BOM Acc. of Anna Nagar; ||| | Salary of Selvi J. Jayalalitha as |27.00 |P.694-697 || | CM of Tamil

Nadu at Re. 1/- per |||| month drawn for 27 months; |||| Lease income of Indo Doha |30,40,000.00 |P.563, ||| from SPIC in respect of SIPCOT | |P.564 ||| Industries in Cuddalore (Rs. |||| |1,22,40,000/-) from 14.12.1994 |||| |to 8.4.1996 after deducting |||| |payment to SPICOT (Rs. 72 |||| |lakh) and payment of Rs. 20 |||| |lakh to James Frederick for |||| |purchases of shares of INDAG |||| | |Products Ltd., |||| |Rental income from S7, |37,67,358.00 |P.655-657 ||| |Ganapathy Colony, Thiru-Vi-Ka |||| |Industrial Estate, "Guindy, |||| |building of Jaya Publications |||| |given on lease from January, |||| |1993 to April, 1996 from SPIC., |||| |Rental income from No. 19, |2,33,769.00 |P.655-657 ||| |Pattammal Street, Mandaveli, |||| |building of Selvi J. Jayalalitha |||| |given on lease from January, |||| |1994 to April, 1996; |||| |Rental income from 21, |3,82,500.00 |X-2 ||| |Padmanabha Street, T. Nagar, |||| |Chennai, building of Anjaneya |||| |Printers Pvt., Ltd., given on |||| |lease Form July, 1995 to April, |||| |1996; |||| |Interest derived in SB A/c No. |10,213.00 |P.1138 ||| |4110 of Indian Bank, |||| |Abhiramapuram in the name of |||| |Master Vivek; |||| |Rental income and Rental |91,000.00 ||| |advance derived for the house |||| |at No. 1, Murphy Street, Akkarai |||| |of J.S. Housing for the period |||| |from 07/1995 to 04/1996; |||| |Rental income (including rental |1,94,000.00 ||| |advance of Rs. 20,000/-) from |||| |Flat No. 7, Antu Street, |||| |Santhome, Mylapore (RR Flats) |||| |of Smt. N. Sasikala; |||| |Rental income & advance from |2,70,900.00 ||| |Shop No. 20 of No. 14, |||| |KhadarNavazkhan Rd. (Gem Court), |||| |Nungambakkam, Chennai for |||| |the period from 1/1992 to 4/1996 |||| |(Rs. 4000 x 4) + Rs. 4600 x 35) |||| |+ Rs. 5300 x 13) + Rs. 25000); |||| |Rental income & advance from |4,50,000.00 ||| |No. 1, Wallance Garden, 1st |||| |Street, 4th Floor from 12/1994 to |||| |04/1996 (Rs. 25000 x 17) + (Rs. |||| |75000); |||| |Rental income & advance from |2,01,000.00 ||| |Shop No. 9, Khadar Navazkhan |||| |Rd. (Gem Court), Chennai for |||| |the period from 1/1992 to 4/1996 |||| |(Rs. 4000 x 49) + Rs. 4500 x 3) |||| |+ (Rs. 45000 as advance) |||| |Rental income & advance from |1,44,000.00 ||| |Shop No. 8, Khadar Navazkhan |||| |Rd. (Gem Court), Chennai for |||| |the period from July, 1993 to |||| |30.4.1996 (Rs. 3600 x 34) + (Rs. |||| |21600 as advance) |||| |Amounts received towards |1,01,231.00 |P.991, ||| |Family Benefit Fund & Gratuity |P.994 ||| |by Smt. J. Elavarasi during |||| |August & October, 1993 & June, |||| |1994 on the death of her |||| |husband V. Jayaraman; |||| |Net income from Maha |14,50,097.60 |P.1966 ||| |Subhalakshmi Kalyana |||| |Mandapam, Arumbakkam, |||| |Chennai for the period from |||| |8/1993 to 4/1996 |||| |Grand Total |9,34,26,053.56 |The Trial Court relied upon the oral and documentary evidence in respect of the said income and also the objections raised on behalf of the accused and thereafter came to the conclusion as follows: "Thus, answering the objections raised by the accused as above and in the light of the above discussion, my finding on the total income of the accused during the check period is as under:

Total income computed  
as per Annexure III –

Rs. 9,34,26,053.56

Less: Item No.55 -	Rs. 35,000.00
Less: Item No.60 -	Rs. 1,22,750.00
Rs.9,30,68,303.56	
Add: Item No.29 -	Rs. 4,427.19
Add: Item No.27 -	Rs. 1,15,640.00
Add: Item No.48 -	Rs. 6,60,064.00
Add: Item No.52 -	Rs. 48,35,000.00

Add: Item No.33 (Grape Garden)- Rs. 4,21,660.00 \_\_\_\_\_ Total income - Rs.9,91,05,094.75 Thereafter, the Trial Court dealt with the expenditure incurred between the check period which is specifically stated in Annexure-IV (Ext.P-2330) which is set out hereunder:

EXPENDITURE INCURRED BETWEEN 1.7.1991 & 30.04.1996 ANNEXURE - IV (Ex.P.2330) |Sl. |Details of Expenditure |Amount in |Exhibits|Witnesses | |No. | |(Rs) | | |1 |Amount paid towards |50,93,921 |P.1027 |PW.182 | | |interest in respect of | | | |the loan of Rs.1,50,00,000/- | | | | |availed by M/s. Jaya | | | | |Publications from | | | | |Indian | | | | |Bank, Abirampuram, while | | | | |closing the loan account on | | | | |25.06.1994 (Apart from the | | | | |principal amount of | | | | |Rs.1,50,00,000/-) | | | | |2 |Repayment of Loan availed by |18,32,683 |P.1260 |PW.182 | | |M/s. Sasi Enterprises | | | | |from Indian | | | | |Bank, | | | | |Abirampuram | | | | |Rs.11,44,977.00 (P) Rs. | | | | |6,87,706.00 (I) | | | | |Rs.18,32,683.00 | | | | |3. |Payment of interest on loan |23,774 |P.1212 |PW.182 | | |of Rs.28,00,000/- availed by | | | | |J Farm Houses from Indian | | | | |Bank | | | | |Abirampuram | | | | |4. |Payment of Interest on loan |11,887.00 |P.1173 |PW.182 | | |of Rs.7,00,000/- availed by | | | | |M/s. J S Housing Development | | | | |from Indian Bank, | | | | |Abirampuram. | | | | |5. |Payment of interest on loan |11,887 |P.1163 |PW.182 | | |of Rs.5,00,000/- availed by | | | | |M/s. Jay Real Estate, from | | | | |Indian Bank, Abirampuram | | | | |6. |Payment of interest on loan |11,81,425.16 |P.1233 |PW.182 | | |of Rs.75,00,000/- availed by | | | | |M/s. Anjaneya Printers (P) | | | | |Ltd., | | | | |7 |Payment of interest on loan |3,84,400.00 |P.1356 |PW.182 | | |of Rs.17,86,000/- availed by | | | | |M/s. Mahasubha Lakshmi | | | | |Kalyana Mandapam, from | | | | |Indian Bank, Abirampuram. | | | | |8 |Payment of interest on loan |17,52,069.00 |P.1330 |PW.182 | | |of Rs.83,00,000/- availed by | | | | |M/s. Lex Property Development | | | | |(P) Ltd., from Indian Bank, | | | | |Abirampuram. | | | | |9 |Amount paid to corporation |13,840.00 |P.65 |PW.20 | | |of Madras towards sanction | | | | |of building plan in respect | | | | |of | | | | |M/s Jaya Publications for | | | | |change of roof at MF-9, | | | | |Guindy Industrial Estate, | | | | |Guindy (paid on 14.2.94) | | | | |10 |Amount paid to Corporation of |14,560.00 |P.64 |PW.20 | | |Madras towards sanction | | | | |of building plan in respect | | | | |of | | | | |M/s. Anjaneya Printers (P) | | | | |Ltd., at No.21, Padmanabha | | | | |Street, T. Nagar, Chennai-17 | | | | |(paid on 14.2.94) | | | | |11 |Amount paid to Corporation of |1,45,320.00 |P.51 |PW.19 | | |Madras towards building | | | | |PW.20 | | |plan in respect of M/s. Lex | | | | |Property Development (P) | | | | |Ltd., No.149, and 150, TTK | | | | |Road, Chennai – 18



(Paid on ||||| 20.12.95) ||||| 12 |Amount paid to Corporation of|12,700.00 |P.58 |PW.20 || |Madras for building plan at ||||| |No.36, Poes Garden for ||||| |additional construction (paid| ||||| |on 11.12.91) ||||| 13 |Amount paid to Corporation of|70,140.00 |P.54 |PW.19 || |Madras for building plan at || |PW.20 || |No.5, Murugesan Street, T. ||||| |Nagar, Chennai (Paid on ||||| |7.11.95) ||||| 14 |Amount paid to Corporation|1,350.00 |P-63 |PW.20 || |of Madras for building ||||| |plan ||||| |(M/s. Jaya Publications) ||||| |at ||||| |No.19, Pattammal Street, ||||| |proposed additions and ||||| |regularization of the ||||| |existing building (Paid on ||||| |3.3.93) ||||| 15 |Amount paid to Corporation of|99,295.00 |P-55, 56|PW.19 || |Madras towards sanction ||||| |of building plan in respect ||||| |of ||||| |M/s. Jaya Publications ||||| |at Plot No.S-7, Ganapathy ||||| |Colony, Guindy Industrial ||||| |Estate, paid on 19.3.92 ||||| 16 |Amount paid to Corporation of|26,735.00 |P.48 to |PW.19 || |Madras for building plan at || |50 & 59 |PW.20 || |226,735.00 P.48 to 50 & 59 ||||| |PW.19 PW.20 ||||| |Spl.C.C.208/2004 296 ||||| |No.36, Poes ||||| |Garden, Additional Block, ||||| |(paid on ||||| |22.11.91, 7.12.92, ||||| |10.2.93 and 19.2.93) ||||| |Rs. 2850.00 ||||| |550.00 ||||| |2,250.00 ||||| |21,085.00 ||||| |26,735.00 ||||| 17 |Amount paid to Corporation of|10,925.00 |P-60 |PW.20 || |Madras for building plan at ||||| |No.36, Poes Garden, for ||||| |additions of Security room ||||| |(Paid on 19.2.93) ||||| 18. |Amount paid to Corporation of|29,850.00 |P-61 |PW.20 || |Madras for building plan at ||||| |No.48, Inner Ring Road, ||||| |Ekkatuthangal, Guindy (i.e.,| ||||| |M/s. Sastri Nuts and Plates ||||| |Manufacturing (P) Ltd., (Paid| ||||| |on 26.11.93) M/s. Anjaneya ||||| |Printers (P) Ltd., ||||| 19 |Amount paid to Corporation of|1,785.00 |P-62 |PW.20 || |Madras towards building ||||| |plan sanction in respect ||||| |of ||||| |the proposed alterations to ||||| |the existing building at Door||||| |No.212, 213 St. Mary's ||||| |Road, Mylapore, Chennai – ||||| |4 of Selvi J. Jayalalitha ||||| |(paid on 5.2.92) ||||| 20 |Amount paid to MMDA for |4,76,525.00 |P-66 |PW.19 || |building plan Approval at|| |PW.20 || |Plot No.6, Thiru – vi – Ka ||||| |Industrial Estate, ||||| |Guindy, (paid on 20.2.96) ||||| 21 |Amount paid towards |18,570.00 |P-676 |PW.117 || |demolition cost of the ||||| |old || |PW.20 || |building at Door No.213, St. ||||| |Mary's Road, Mandaveli, ||||| |Chennai – 28. ||||| 22 |Interest paid towards loan |4,41,569.00 || |PW.211 || |account No.787 dt.7.10.95 of ||||| |RBF Nidhi Ltd., upto the end ||||| |of Check period for the loan ||||| |of Rs.35 lakhs taken by Tmt. ||||| |J. Elavarasi. ||||| 23 |Amount paid to Five Star |1,01,315.70 |P-823 to|PW.154 || |Departmental Stores from || |832 |PW.201 || |SB 23218 of Canara Bank, |||. || |Mylapore of Tmt. N. Sasikala ||||| 24 |LIC premium payment made by |13,960.50 || |PW.201 || |Tmt. N. Sasikala from SB ||||| |23218 of Canara Bank|| || |Mylapore (26.3.92) ||||| 25 |Payment made towards DD |600.00 || |PW.201 || |commission from SB 23218 of ||||| |Canara Bank, Mylapore for ||||| |purchasing DD for ||||| |Rs.9,35,000/- on 13.7.95 ||||| 26 |Amount paid to Salam |9,617.00 || |PW.201 || |Stores on 3.11.92 from SB || |PW.120 || |A/c. 23832 of Selvi ||||| |J. ||||| |Jayalalitha of Canara Bank, ||||| |Mylapore ||||| 27 |Amount paid to Five Star |75,198.12 |P-823 to|PW.154 || |Departmental Stores

from C.A- | 856, | | | | 2196 of Canara Bank, Mylapore | P.1519 | | | | of Tmt. N. Sasikala during | | | | | 1992-95 | | | PW.201 | 28 | Amount paid to | 9,950.00 | P.1519 | PW.201 | | | Alagu | P.1533 | | | | Security Services from CA | | | | | 2196 of Canara Bank, Mylapore | | | | | of Tmt. N. Sasikala on | | | | | 13.2.95, 22.12.95, | | | | | 10.1.96 and 17.4.96 | | | | | 29 | Expenditure incurred towards | 4,074.10 | P.1519 | PW.201 | | | purchase of books from | P.1527 | | | | American Book House, | P.1537 | | | | Higginbothams and India | | | | | Book House by Tmt. N. | | | | | Sasikala from her C.A 2196 of | | | | | Canara Bank, Mylapore Account | | | | | on 3.2.94 and | | | | | 21.2.94 | | | | | 30 | Amount paid to Latham India | 9,065.00 | P.1519 | PW.201 | | | from CA 2196 of Canara | P.1538 | . | | | Bank, Mylapore of Tmt. N. | | | | | Sasikala on 22.7.95 | | | | | 31 | Amount paid | 13,450.00 | P.1519 | PW.201 | | | to | P.1539 | . | | | V.G.Paneerdoss from CA | | | | | 2196 of Canara Bank, Mylapore | | | | | of Tmt. N. Sasikala on | | | | | 6.11.95 | | | | | 32 | Amount paid | 1,26,500.00 | P.1519 | PW.201 | | | to | P.1540 | . | | | (Rajasekaran & Co.) Auditor | to | | | | from CA 2196 of Canara Bank, | P.1543 | | | | Mylapore of Tmt. N. Sasikala | | | | | on 28.1.93, | | | | | 28.3.95, 3.11.95 | | | | | 33 | Amount paid to Keerthi from | 6,633.00 | P-1519 | PW.201 | | | CA 2196 of Canara Bank of | P.1544 | | | | Mylapore of Tmt. N. Sasikala | | | | | on 11.12.92 | | | | | 34 | Amount paid to Khuzeema | 7,165.00 | P.1519, | | | | Manuwala from CA 2196 of | 1545 | | | | Canara Bank Mylapore of Tmt. | | | | | N. Sasikala on 14.12.92 | | | | | 35 | Amount paid to LIC of India | 27,497.20 | P-1519 | PW.201 | | | on 31.3.93 and 30.3.94 from | | | | | CA 2196 of Canara Bank, | | | | | Mylapore of Tmt. N. Sasikala | | | | | (13748.60 x 2) towards | | | | | policy No.750405742 | | | | | 36 | LIC premium paid for March | 13,748.60 | Ex.P.15 | Doc.1013 | | | '95 in Policy No.750405742 of | 46 | Letter of | | | Tmt. N. Sasikala | | | LIC, Trichy | | | | | Dt.23.4.92 | 37 | Amount paid to United India | 1,02,039.00 | P.1519 | PW.201 | | | Insurance on | P.1548 | | | | 31.3.93, | to 1553 | | | | 13.4.93, 4.8.93, | | | | | 18.3.94, | | | | | 24.3.95 and 17.4.96 from CA | | | | | 2196 of Canara Bank | | | | | of | | | | | Mylapore of Tmt. N. Sasikala | | | | | 38 | Amount paid towards L.F. | 410.00 | P-1519 | PW.201 | | | charges and DD commission | | | | | from CA 2196 of Canara Bank, | | | | | Mylapore of Tmt. N. Sasikala | | | | | on 1.12.92, 6.9.93, | | | | | 14.10.93, 1.10.94, | | | | | 7.10.94 | | | | | and 31.12.94. | | | | | 39 | Amount debited towards | 3,170.00 | P-1519 | PW.201 | | | interest for T.O.D. from CA | | | | | 2196 of Canara Bank, Mylapore | | | | | of Tmt. N. Sasikala on | | | | | 10.3.92, 6.9.93, 14.10.93, | | | | | 1.10.94, 7.10.94 and | | | | | 31.12.94 | | | | | 40 | Amount paid to Abbas from CA | 23,800.00 | P-1382 | PW.201 | | | 2018 of Canara Bank, Mylapore | P-1383 | | | | of Selvi J. Jayalalitha on | | | | | 2.9.95 | | | | | 41 | Amount paid to Balus Colour | 54,660.00 | P-1382 | PW.178 | | | Lab from CA 2018 of Canara | P-1009 | PW.201 | | | Bank, Mylapore of Selvi J. | | | | | Jayalalitha on 28.9.95 | | | | | 42 | Amount paid to BPL Gallery | 1,28,530.00 | P-1382 | PW.201 | | | from CA 2018 of Canara | P-1384 | | | | Bank Mylapore of Selvi J. | | | | | Jayalalitha on 19.9.95 | | | | | 43 | Amount paid to Purnendupal | 1,00,000.00 | P-1382 | PW.201 | | | from CA 2018 of Canara Bank, | P-1385 | | | | Mylapore of Selvi J. | | | | | Jayalalitha on 20.9.95 | | | | | 44 | Amount paid | 25,000.00 | P-1382 | PW.201 | | | to | | | | | Chandrasekar from CA 2018 of | | | | | Canara Bank, Mylapore of | | | | | Selvi J. Jayalalitha | | | | | on | | | | | 12.3.96 | |

|| 45 | Amount paid to Tmt. N. | 1,50,000.00 | | PW.198 | | | Sasikala on behalf of Tr. M. | | | | | Jayaraman towards his share | | | | | for obtaining the | | | | | dealership in SPIC Jyothi. | | | | | 46 | Amount paid to K. | 18,700.00 | P-1382 | PW.201 | | | Damodarasamy Naidu, from | | P-1386 | | | CA 2018 of Canara Bank, | | | | | Mylapore of Selvi J. | | | | | Jayalalitha | | | | | 47 | Amount paid to Dr. Giri's | 57,250.00 | P-1382 | PW.186 | | | Museum from CA 2018 of Canara | P-1387 | | | Bank, Mylapore of | | PW.201 | | | Selvi J. Jayalalitha | | | | | on | | | | | 20.9.95 | | | 48 | Amount paid to HCL Limited | 1,000.00 | P-1387 | PW.201 | | | from CA 2018 of Canara Bank, | P-1382 | | | Mylapore of Selvi J. | | PW.167 | | | Jayalalitha on 7.9.95 | | | | | 49 | Amount paid to J. Haridoss | 5,100.00 | P-1382 | PW.201 | | | from CA 2018 of Canara Bank, | P-1388 | | | Mylapore of Selvi J. | | | | | Jayalalitha on 13.7.93 | | | 50 | Amount paid to Tvl. | 1,09,800.00 | P-1382 | PW.201 | | | J.K. Brothers from CA 2018 | P-1389 | | | of | | | | | Canara Bank, Mylapore of | | | | | Selvi J. Jayalalitha | | | | | on | | | | | 11.1.96 and | | | | | 5.3.96 (Rs.27,000 + 82,800) | | | | | 51 | Amount paid | 5,95,000.00 | P-1382 | PW.201 | | | to | P-1390 | | | Tr.K.K.Venugopal from CA | to 1394 | | | 2018 of Canara Bank, Mylapore | | | | | of Selvi J. Jayalalitha | | | | | on 11.8.93, | | | | | 18.8.93, 14.10.93, 5.11.93, | | | | | 20.12.93 and 11.4.94 | | | | | 52 | Amount paid to Tr. K.V. | 20,000.00 | P-1382 | PW.201 | | | Viswanathan, from CA 2018 | P-1395 | | | of Canara Bank Mylapore of | | | | | Selvi J. Jayalalitha | | | | | on | | | | | 21.8.93 | | | | | 53 | Amount paid to Tvl. Kapoors | 1,30,779.40 | P-1382 | PW.118 | | | from CA 2018 of Canara Bank | P-1396 | PW.201 | | | Mylapore of Selvi J. | P-678 | | | Jayalalitha on 30.9.95 | | | | | 54 | Amount paid to Tvl. Kapoors | 12,721.00 | P-1519 | PW.118 | | | by cheque on 15.7.95 | P-1554 | PW.201 | | | (Cheque No.082199 of | P-678 | | | Canara Bank) | | | | | 55 | Amount paid by cash to Tvl. | 44,264.00 | P-678 | PW.118 | | | Kapoors on 4.5.95 | | | | | and | | | | | 7.6.95 | | | | | 56 | Amount paid to Tr. Kishore | 25,000.00 | P-1382 | PW.146 | | | from CA 2018 of Canara Bank | P-784 | PW.201 | | | Mylapore of Selvi J. | | | | | Jayalalitha on 10.10.95 | | | | | 57 | Amount paid to tmt. Latha | 75,000.00 | P-1382 | PW.201 | | | Krishnnamoorthy from CA | P-1397 | | | 2018 of Canara Bank, Mylapore | | | | | of Selvi J. Jayalalitha on | | | | | 4.9.95 | | | | | 58 | Amount paid to MMWSS | 37,046.00 | P-1382 | PW.146 | | | Board from CA 2018 of | P-1398 | PW.201 | | | Canara Bank Mylapore of Selvi | to 1411 | | | J. Jayalalitha 12.12.91 | | | | | to 6.12.95 | | | | | 59 | Amount paid to Tr. G. Mohan | 20,000.00 | P-1382 | PW.148 | | | from CA 2018 of Canara | P-784 | PW.201 | | | Bank Mylapore of Selvi J. | | | | | Jayalalitha on 29.4.95 | | | | | 60 | Amount paid to Madurai | 5,00,000.00 | P-1382 | PW.108 | | | Kamaraj University from CA | P-1412 | PW.201 | | | 2018 of Canara Bank Mylapore | | | | | of Selvi J. Jayalalitha on | | | | | 21.7.93 | | | | | 61 | Amount paid to New India | 9,517.00 | P-1382 | PW.201 | | | Assurance from CA 2018 of | P-1413 | | | Canara Bank Mylapore of Selvi | | | | | J. Jayalalitha on 1.8.92 | | | | | 62 | Amount paid to Corporation of | 1,858.00 | P-1519 | PW.201 | | | Madras from CA 2196 of Canara | | | | | Bank Mylapore of Tmt. N. | | | | | Sasikala on 22.2.93, | | | | | 24.2.93, 15.10.93 | | | | | and | | | | | 14.2.94 | | | | | 63 | Amount paid to Tvl. Moulis | 11,00,000.00 | P-1382 | PW.183 | | | Advertisers from CA 2018 of | P-1284 | PW.201 | | | Canara Bank, Mylapore of | | | | | Selvi J. Jayalalitha on | | | | | 18.9.95 | | | | | 64 | Amount paid to

Tr. |10,000.00 |P-1382 |PW.201 | |K.A- Panchapakesan from |P-1414 | | |CA | | |  
 | |2018 of Canara | | | |Bank | | | |Mylapore of Selvi | | | |J. Jayalalitha on  
 3.11.95 | | | |65 |Amount paid to Tr. K.Prem |1,78,279.80 |P-1382 |PW.201 | |  
 |Chand from CA 2018 of Canara |P-1415 | | |Bank Mylapore of Selvi J. | | | |  
 |Jayalalitha on | | | |12.4.93 | | | |66 |Amount paid to Tvl.|2,36,120.00 |P-1382  
 |PW.201 | |Rajasekaran & Co. from CA |P-1416 | | |2018 of Canara |P-1417 | | |  
 |Bank | | | |Mylapore of Selvi | | | |J. Jayalalitha on | | | |9.3.93, | | | |  
 |20.1.95, 9.3.95 and 3.11.95 | | | |67 |Amount paid to Tr. |12,075.00 |P-1382  
 |PW.201 | |Ramamurthy from CA 2018 of |P-1418 | | |Canara Bank Mylapore of |  
 | | | |Selvi J. Jayalalitha | | | |on | | | |21.5.92 | | | |68 |Amount paid to  
 Tr.|12,075.00 |P-1382 |PW.201 | |Ramgopal from CA 2018 of |P-1419 | | |Canara  
 Bank Mylapore of Selvi | | | |J. Jayalalitha on | | | |27.5.92 | | | |69 |Amount  
 paid to Tr. |6,447.00 |P-1382 |PW.201 | |Ramson's from CA 2018 of |P-1420 | | |  
 |Canara Bank Mylapore of | | | |Selvi J. Jayalalitha on | | | |5.8.95 | | | |70  
 |Amount paid to Ramnad |5,940.00 |P-1382 |PW.201 | |District Consumer Forum |  
 | | | |from CA 2018 of Canara Bank | | | |Mylapore of Selvi J. | | | |Jayalalitha  
 on 6.6.92 (Two | | | |entries) | | | |71 |Amount paid to Tmt. |46,000.00 |P-1382  
 |PW.201 | |Rangammal from CA 2018 |P-818, | | |of Canara Bank Mylapore of |  
 |819 |PW.152 | |Selvi J. Jayalalitha | |M.O.637 | |on | |PW.126 | |1.2.92,  
 29.4.92, | | | |26.9.92, | | | |3.4.93, 8.10.93, | | | |30.12.94 and 20.5.95. | | | |  
 | |(Rs.3000+12000+7000+300 | | | |0+4000+7000+7000) | | | |72 |Amount  
 paid to Tr.|35,000.00 |P-1382 |PW.201 | |Rangasamy from CA 2018 of |P-1421 | | |  
 |Canara Bank Mylapore of Selvi | | | |J. Jayalalitha on | | | |15.11.95 | | | |73  
 |Amount paid to A-P.Telecom |8,915.00 |P-1382 |PW.201 | |from CA 2018 of  
 Canara Bank, |P-1422 | | |Mylapore of Selvi J. | | | |Jayalalitha on 27.01.1996 | |  
 | |74 |Amount paid to Tvl.Rock|2,77,666.00 |P-1382 |PW.201 | |Advertising from  
 CA 2018 of |P-1423 | | |Canara Bank Mylapore of Selvi | |PW.188 | |J.  
 Jayalalitha on | |M.O.1593 | |20.9.95 (two entries) | | | |75 |Amount paid to  
 |2,19,566.80 |P-1382 |PW.201 | |R.O.Corporation of Madras |P-1424 | | |from  
 CA 2018 of Canara Bank |to 1432 | | |Mylapore of Selvi J. | | | |Jayalalitha  
 between 4.9.91 | | | |to 27.6.95 | | | |76 |Amount paid to Salam |12,73,642.00  
 |P-680 |PW.201 | |Stores from CA 2018 of Canara|P-1382 |PW.120 | |Bank  
 Mylapore of Selvi J. |To P- | | |Jayalalitha from |1452 | | |9.7.91 to 6.12.95 | | | |  
 |77 |Amount paid to Romaga |75,352.00 |P-1382 |PW.201 | |Foam from CA 2018 of  
 Canara |P-1453 | | |Bank Mylapore of Selvi J. | | | |Jayalalitha from | | | |  
 |9.7.91 to 6.12.95 | | | |78 |Amount paid to C. Sango from |10,258.56 |P-1382  
 |PW.201 | |CA 2018 of Canara Bank |P-1454 | | |Mylapore of Selvi J. | | | |  
 |Jayalalitha on 19.4.94 | | | |79 |Amount paid to SBKC |42,400.00 |P-1382 |PW.201  
 | |Carrier from CA 2018 |P-1455 | | |of | | | |Canara Bank Mylapore of | | | |  
 |Selvi J. Jayalalitha on | | | |6.1.95 and 1.12.95 | | | |80 |Amount paid to SE,  
 MEDC from |58,463.00 |P-1382 |PW.201 | |CA 2018 of Canara Bank |P-1456 | | |  
 |Mylapore Selvi J. |to 1462 | | |Jayalalitha between 10.7.91 | | | |and 6.11.95 | | | |  
 |81 |Amount paid to Tr. |13,000.00 |P-1382 |PW.152 | |V.Selvaraj from CA 2018  
 of |P-820 | | |Canara Bank Mylapore of |P-821 |PW.201 | |Selvi J. Jayalalitha | |

|| | on || | M.O.637 – || | 29.7.95 and 2.12.95 || | Page 223 || 82 | Amount paid to SMCS Ltd., | 8,017.25 | P-1382 | PW.201 || | from CA 2018 of Canara | | P-1463 || | | Bank, Mylapore of Selvi || | || J. || | || Jayalalitha on 29.11.95 || | || 83 | Amount paid to Tr. | 1,00,000.00 | P-1382 | PW.201 || | D.Swameswara Rao from CA | | P-1464 || | | 2018 of Canara Bank || | || Mylapore of Selvi || | || J. || | || Jayalalitha on 26.05.95 || | || 84 | Amount paid to Tr. Ram | 2,00,000.00 | P-1382 | PW.201 || | | Jethmalani from CA 2018 of | | P-1465 || | | Canara Bank Mylapore of Selvi | | P-1466 || | | J. Jayalalitha on || | || 19.7.95 and 9.9.95 || | || 85 | Amount paid | 14,000.00 | Ex.P138 || | | to || 2, P.783 || | | Venkateswara Cine from || | || C.A- 2018 on 14.10.1995 || | || 86 | Amount paid to Adyar Gate | 1,75,246.25 | Ex.P.13 || | | Hotel from C.A- 2018 on || 82, || | 19.09.95 || P.1467 || | 87 | Amount paid to Agarwal | 12,000.00 | P-1382 | PW.201 || | | Sweets from CA 2018 of Canara | || | | Bank Mylapore of Selvi J. || | || Jayalalitha on || | || 23.5.92 || | || 88 | Amount paid to | 12,320.00 | P-1382 | PW.201 || | Vijaya || P-1468 || | Lakshmi Sweets from CA || | | | 2018 of Canara Bank Mylapore || | || of Selvi J. Jayalalitha on || | || 29.5.92 || | || 89 | Amount paid to Annapoorna | 19,600.00 | P-1382 | PW.201 || | Cafeteria from CA 2018 of || P-1469 || | | Canara Bank Mylapore of Selvi || | || J. Jayalalitha on || | || 21.5.97 || | || 90 | Amount paid to Egmore | 19,300.00 | P-1382 | PW.201 || | Bhavan from CA 2018 of Canara || | || Bank Mylapore of Selvi J. || | || Jayalalitha on || | || 15.5.92 || | || 91 | Amount paid to Arasan | 16,225.00 | P-1382 | PW.201 || | Sweets from CA 2018 of Canara || P-1470 || | Bank Mylapore of || | || Selvi J. Jayalalitha || | || on || | || 21.5.92 || | || 92 | Amount paid to Vasantha | 11,160.00 | P-1382 | PW.201 || | Bhavan from CA 2018 of Canara || P-1471 || | Bank Mylapore of Selvi J. || | || Jayalalitha on || | || 27.5.92 || | || 93 | Amount paid to Archana | 75,675.00 | P-1382 | PW.201 || | Sweets from CA 2018 of Canara || P-679 || | Bank Mylapore of Selvi J. || PW.119 || | Jayalalitha on || | || 21.5.92 || | || 94 | Amount paid to Arya Bhavan | 77,580.00 | P-1382 | PW.201 || | Sweets from CA 2018 of Canara || | || Bank Mylapore of Selvi J. || | || Jayalalitha on || | || 22.5.92 || | || 95 | Amount paid to Welcome | 22,000.00 | P-1382 | PW.201 || | Hotel from CA 2018 of Canara || P-1473 || | Bank Mylapore of Selvi J. || X-18 || PW.112 || | Jayalalitha on 9.5.92 || | || 96 | Amount paid to Ashok | 21,250.00 | P-1382 | PW.201 || | Bhavan from CA 2018 of Canara || | || Bank Mylapore of || | || Selvi J. Jayalalitha on || | || 3.6.92 || | || 97 | Amount paid to Bombay Milk | 7,500.00 | P-1382 | PW.201 || | Bar from CA 2018 of Canara || | || Bank Mylapore of Selvi J. || | || Jayalalitha 25.5.92 || | || 98 | Amount paid to Bombay | 15,000.00 | P-1382 | PW.201 || | Sweet Stall from CA 2018 of || | || Canara Bank Mylapore on || | || 25.9.92 || | || 99 | Amount paid to Central Café | 48,645.00 | P-1382 | PW.201 || | from CA 2018 of Canara || P-1474 || | Bank Mylapore of Selvi J. || | || Jayalalitha on 30.5.92 || | || 100 | Amount paid to Coffee | 17450.33 | P-1382 | PW.201 || | House from CA 2018 of Canara || P-1475 || | Bank Mylapore of Selvi J. || | || Jayalalitha on || | || 27.5.92 || | || 101 | Amount paid to Devanathan | 18,042.00 | P-1382 | PW.201 || | Sweets, from CA 2018 of || | || Canara Bank Mylapore of Selvi || | || J. Jayalalitha on || | || 23.5.97 || | || 102 | Amount paid to Ganapathy | 12,996.00 | P-1382 | PW.201 || | Vilas from CA 2018 of || | || Canara Bank Mylapore of Selvi ||

||| |J. Jayalalitha on |||| |26.5.92 |||| |103 |Amount paid to Hotel Akash |18,422.00 |P-1382 |PW.201 || |from CA 2018 of Canara |||| |Bank Mylapore of Selvi J. |||| |Jayalalitha on 3.6.92 |||| |104 |Amount paid to Jothi Ananda |8,840.00 |P-1382 |PW.201 || |Bhavan on 4.6.92 from CA |||| |2018 of Canara |||| |Bank |||| |Mylapore of Selvi |||| |J. |||| |Jayalalitha |||| |105 |Amount paid to Lakshmi |1,880.00 |P-1382 |PW.201 || |Vilas from CA 2018 of |||| |Canara Bank Mylapore of Selvi |||| |J. Jayalalitha on 4.6.92 |||| |106 |Amount paid to |9,091.50 |P-1382 |PW.201 || |Master |1476 |||| |Bakery from CA 2018 of Canara |||| |Bank Mylapore of Selvi J. |||| |Jayalalitha on |||| |27.5.92 |||| |107 |Amount paid to Sri. Jayaram |10,224.00 |P-1382 |PW.201 || |Sweets from CA 2018 of Canara |P-1477 |||| |Bank Mylapore of Selvi J. |||| |Jayalalitha on 1.6.92 |||| |108 |Amount paid to Mayil Mark |39,000.00 |P-1382 |PW.201 || |Mittai Kadai from CA 2018 of |P-1478 |||| |Canara Bank Mylapore of Selvi |||| |J. Jayalalitha on 1.6.92 |||| |109 |Amount paid to Nandini from |21,000.00 |P-1382 |PW.201 || |CA 2018 of Canara Bank |X-15 to |||| |Mylapore of Selvi J. |17 |PW.111 || |Jayalalitha on 15.5.1992 |||| |110 |Amount paid to New Rama Café |74,342.25 |P-1382 |||| |from CA 2018 of Canara |||| |Bank Mylapore of |||| |Selvi J. Jayalalitha |||| |on |||| |26.5.92 |||| |111 |Amount paid to New Agarwal |14,000.00 |P-1382 |||| |from CA 2018 Canara Bank |||| |Mylapore of Selvi J. |||| |Jayalalitha on 26.5.92 |||| |112 |Amount paid to |15,150.00 |P-1382 |||| |New |P-1479 |||| |Bombay Sweets from CA |||| |2018 of Canara Bank Mylapore |||| |of Selvi J. Jayalalitha on |||| |21.5.92 |||| |113 |Amount paid to |16,637.40 |P-1382 |||| |Ramalakshmi Sweets from CA |||| |2018 of Canara Bank Mylapore |||| |of Selvi J. |||| |Jayalalitha on 3.6.92 |||| |114 |Amount paid to |13,302.90 |P-1382 |||| |Roland |||| |Bakery from CA 2018 of Canara |||| |Bank Mylapore of Selvi J. |||| |Jayalalitha on |||| |18.6.92 |||| |115 |Amount paid to Salem Café |13,520.00 |P-1382 |||| |from CA 2018 of Canara Bank |P-1480 |||| |Mylapore of Selvi J. |||| |Jayalalitha on 21.5.92 |||| |116 |Amount paid to AGK Travels |15,814.00 |P-1382 |PW.201 || |from CA 2018 of Canara Bank |P-1370 |||| |Mylapore of Selvi J. |PW.199 || |Jayalalitha on 28.9.95 |||| |117 |Amount paid to Anchor Cabs |19,211.00 |P-1382 |PW.201 || |from CA 2018 of Canara |P-1286 |||| |Bank Mylapore of Selvi J. |PW.185 || |Jayalalitha on 28.9.95 |||| |118 |Amount paid to Annamalai Bus |47,790.30 |P-1382 |PW.201 || |from CA 2018 of Canara Bank |P-1481 |||| |Mylapore of Selvi J. |P-1482 |||| |Jayalalitha on 27.7.93 and |||| |12.3.94 |||| |119 |Amount paid to Govind Cabs |15,903.00 |P-1382 |PW.201 || |from CA 2018 of Canara |P-1483 |||| |Bank Mylapore of Selvi J. |||| |Jayalalitha on 29.9.95 |||| |120 |Amount paid to Vincent |27,502.00 |P-1382 |PW.201 || |Travels from CA 2018 of |||| |Canara Bank Mylapore of Selvi |||| |J. Jayalalitha on |||| |28.9.95 |||| |121 |Amount paid as interest |11,861.00 |P-1382 |PW.201 || |towards T.O.D. between |||| |27.1.92 and 3.11.95 from CA |||| |2018 of Canara Bank Mylapore |||| |of Selvi J. Jayalalitha |||| |122 |Expenditure incurred by way |5,011.00 |P-1382 |PW.201 || |of DD Commission from CA |||| |2018 of Canara |||| |Bank |||| |Mylapore of Selvi |||| |J. Jayalalitha on |||| |25.1.93, |||| |27.9.94, 2.5.95, |||| |

|1.9.95, | | | | |22,8.95 and 17.10.95 | | | | |123 |Expenditure incurred by way  
 |575.00 |P-1382 |PW.201 | | |of folio charges from CA | | | | |2018 of Canara | | | |  
 |Bank | | | | |Mylapore of Selvi | | | | |J. Jayalalitha on different | | | | |dates | | | |  
 |124 |Amount paid to CM's Relief |1,00,008.00 |P-1382 |PW.201 | | |Fund from CA  
 2018 of | |P-1484 | | |Canara Bank Mylapore of Selvi| | | | |J. Jayalalitha on | | | | |  
 |5.10.93 | | | | |125 |Amount paid |1,08,000.00 |P-1382 |PW.201 | | |to | |P-1485 | | |  
 |Kanagabisheka Samith from CA | | | | |2018 of Canara Bank Mylapore | | | | |of  
 Selvi J. Jayalalitha on | | | | |26.3.93 | | | | |126 |Amount paid to Sacred Heart  
 |1,00,000.00 |P-1382 |PW.201 | | |Higher Secondary School | | | | |from CA 2018 of  
 Canara | | | | |Bank Mylapore of Selvi J. | | | | |Jayalalitha on 8.9.92 | | | | |127  
 |Amount paid to Rama |1,00,008.00 |P-1382 |PW.201 | | |Anchaneya Trust from CA  
 | |X-12, | | | |2018 of Canara Bank Mylapore | |13, 14 |PW 110 | | |of Selvi J.  
 Jayalalitha on | | | | |12.5.94 | | | | |128 |Amount paid to Tamilaga|27,000.00  
 |P-1382 |PW.201 | | |Inipagam from CA 2018 of | |P-1486 | | |Canara Bank  
 Mylapore of Selvi| | | | |J. Jayalalitha on 1.6.92 | | | | |129 |Amount paid to TNG  
 Music |1,00,000.00 |P-1382 |PW.201 | | |Academy from CA 2018 of | | | | |Canara  
 Bank Mylapore of Selvi| | |PW.109 | | |J. Jayalalitha on | | | | |21.12.91 | | | | |130  
 |Amount paid to President of |1,00,000.00 |P-1382 |PW.201 | | |Thevar Peravai from  
 CA | |P-1487 | | |2018 of Canara Bank Mylapore | | | | |of Selvi J. Jayalalitha on | |  
 | | | | |3.1.94 | | | | |131 |Amount paid to R.V. Tower |50,000.00 |P-1382 |PW.201 | |  
 |from CA 2018 of Canara Bank | |P-1488 | | |Mylapore of Selvi J. | | | | |Jayalalitha  
 on 17.3.92 | | | | |132 |Amount paid to Warla Trust |1,00,000.00 |P-1382 |PW.201 | |  
 |from CA 2018 of Canara | |P-1489 | | |Bank Mylapore of Selvi J. | | | | |Jayalalitha  
 on 14.9.93 | | | | |133 |Amount paid to Tamil Nadu |49,500.00 |P-1382 |PW.201 | |  
 |Films from CA 2018 of | |P-1490 | | |Canara Bank Mylapore of Selvi| | | | |J.  
 Jayalalitha on | | | | |20.9.95 49,500.00P – 1382 | | | | |P-1490 PW.201 134  
 Amount paid| | | | |to A-K. Vijaya Shankar from | | | | |CA 2018 of Canara Bank | |  
 | | | | |Mylapore of Selvi J. | | | | |Jayalalitha on 17.9.93, | | | | |5.4.95, 22.7.95,  
 20.8.94 & | | | | |26.10.95 | | | | |134 |Amount paid to A-K. Vijaya |80,000.00  
 |P-1382 |PW.201 | | |Shankar from CA 2018 of | |P-1491 | | |Canara Bank Mylapore  
 of Selvi| |To | | |J. Jayalalitha on | |1494 | | |17.9.93, 5.4.95, | | | | |22.7.95, | | | |  
 | |20.8.94 and 26.10.95 | | | | |135 |Amount paid to Sun Shine from|76,450.00  
 |P-1382 |PW.201 | | |CA 2018 of Canara Bank | |P-1496 | | |Mylapore of Selvi J. | | |  
 | | |Jayalalitha on 9.10.95 | | | | |136 |Amount paid to Tr. |94,000.00 |P-1382  
 |PW.201 | | |Saminathan from CA 2018 of | |P-1496 | | |Canara Bank Mylapore of |  
 | | |Selvi J. Jayalalitha | | | | |on | | | | |15.9.95 and 10.10.95 | | | | |137 |Amount  
 paid to Tamil Nadu |1,08,000.00 |P-1382 | | |Government Fund from CA | | | | |  
 |2018 of Canara Bank Mylapore | | | | |of Selvi J. Jayalalitha on | | | | |11.1.92 | | | |  
 |138 |Amount paid to United India |1,32,796.00 |P-1382 | | |Insurance from CA  
 2018 of | |P-1497 | | |Canara Bank Mylapore of Selvi| |to 1500 | | |J. Jayalalitha on  
 | | | | |9.1.92, 28.3.92, | | | | |31.3.93, | | | | |29.7.93, 18.3.94, 16.3.95 | | | | |and  
 24.3.95 | | | | |139 |Amount paid to VI G Tech |91,157.64 |P-1382 |PW.201 | | |from  
 CA 2018 of Canara Bank | |P-1018 |PW.180 | | |Mylapore of Selvi J. | | | | |  
 |Jayalalitha on 10.1.96 | | | | |140 |Amount paid to Chinna |7,500.00 |P-1381

|PW.201 | | |Thambi from CA 2018 of Canara| |P-1389 | | | |Bank Mylapore of | | | | |  
|Selvi J. Jayalalitha | | | | |on | | | | |29.5.92 | | | |141 |Amount paid to Vision  
Hire |2,50,000.00 |P-1381 |PW.201 | | |from CA 2018 of Canara Bank | |P-1501 | | |  
|Mylapore of Selvi J. | | | | |Jayalalitha on 3.3.93 | | | |142 |Amount debited from  
CA |15,90,726.00 |P-1382 |PW.201 | | |2018 of Canara Bank Mylapore | |P-1502 | | |  
|of Selvi J. Jayalalitha | | | | |towards Indian Bank Account | | | | |Government  
transactions on | | | | |28.8.95 | | | |143 |Amount paid to Post Master T.|399.00  
|P-1382 |PW.201 | | |Nagar from CA 2196 of Canara| |P-1503 | | | |Bank Mylapore of  
Tmt. N. | | | | |Sasikala on 30.6.95 | | | |144 |Amount paid to Madras|9,301.00  
|P-1519 |PW.201 | | |Telephones from CA 2196 of | |P-1555 | | | |Canara Bank  
Mylapore of Tmt. | | | | |N. Sasikala on 30.8.94 and | | | | |23.3.94 | | | |145  
|Amount paid to MMWSSB from CA|2,285.00 |P-1519 |PW.201 | | |2196 of Canara  
Bank Mylapore | |P-1556 | | | |of Tmt. N. Sasikala between | |to | | | |7.4.93 and |  
|P-1565 | | | |16.3.95. | | | |146 |Amount paid to |8,000.00 |P-1519 |PW.201 | |  
|Marine | |P-1568 | | | |Waves from CA 2196 of | | | | |Canara Bank Mylapore of | | |  
| | |Tmt. N. Sasikala on 27.2.93 | | | |147 |Amount paid to SE, MDC from |14,313.00  
|P-1519 |PW.201 | | |CA 2196 of Canara Bank | |P-1569 | | | |Mylapore of Tmt. N.  
Sasikala | | | | |on 24.1.96 | | | |148 |Amount paid to Corporation of|1,393.95  
|P-1510 |PW.201 | | |Madras of MS from SB | | | | |23218 of Canara Bank| | | |  
|Mylapore of Tmt. N. Sasikala | | | | |on 20.6.92 | | | |149 |Amount paid to R.O.  
|1,858.60 |P-1510 |PW.201 | | |Corporation from SB 23218 of | | | | |Canara Bank  
Mylapore of Tmt. | | | | |N. Sasikala on 5.9.91 | | | |150 |(i) Amount paid in cash  
|5,88,978.00 |P-1510 |PW.201 | | |to | |P-1570 |PW.238 | | |M/s. Nathella  
Anjaneyalu | |P-1571 | | | |Chetty and Sons, towards cost| | | | |of Silver items for  
Puja | | | | |purposes silver Kavacham | | | | |for Vinayaga Idol situated in| | | |  
|front of Poes Garden | | | | |residence for Gold Polishing | | | | |and blass plates  
on the main | | | | |doors of Poes Garden and | | | | |towards the cost of six gold | |  
| | | | |necklaces during Sept | | | | |to Nov. 1995. Rs.1,52,000 | | | | |(ii) Amounts  
paid to M/s. | | | | |Nathella Anjaneyalu Chetty | | | | |and Sons by cheque  
No.93293 | |P-2262 |PW.238 | | |and 93294 of Canara Bank | |P-2263 | | |  
Mylapore					towards cost of two pairs of					Gold Ear studs, studded with						
				Diamonds (Vide bill					No.45598 and 45599 –					Rs.4,36,978/-)		
	151	Amount paid to Tvl. N.	30,000.00	P-1572				Rajasekaran and Sons from								
P-1574					SB 24621 of Canara Bank					Mylapore of Tr.					VN	
Sudhakaran on 28.1.93					152	Amount paid to United India	5,710.00	P-1572								
	from SB 24621 of Canara Bank,		P-1575				Mylapore of					V.N.Sudhakaran				
			153	Amount paid to S. Srinivasan	4,500.00	P-1576				from CA 2220 of						
Canara		P-1590				Bank Mylapore of Tr. VN					Sudhakaran on 21.10.94					
	154	Amount paid to R.	3,000.00	P-1576				Loganathan from CA 2220 of								
P-1591				Canara Bank Mylapore of Tr.					VN Sudhakaran on 28.2.94							
155	Amount paid to United India	32,087.00	P-1576				from CA 2220 of Canara									
	P-1592				Bank Mylapore of Tr. VN		to 1595				Sudhakaran on 18.3.94,					
	24.3.95, 6.12.95 and 27.3.96				156	Amount paid to OM Enterprises	36,105.00									
P-1576				from CA 2220 of Canara Bank					Mylapore of Tr.					VN		



Sudhakaran on 13.3.96 |||| 157 |Amount paid to Tr. |2,500.00 |P-1576 |PW.201 ||  
|P. Raghur from CA 2220 of| |P-1596 |PW.96 || |Canara Bank Mylapore of Tr. ||||  
|VN Sudhakaran on 13.8.94 |||| 158 |Amount paid to SAI Bhas from |4,500.00  
|P-1576 |||| |CA 2220 of Canara Bank | |P-1597 |||| |Mylapore of Tr. VN  
Sudhakaran| |||| |on 21.10.94 |||| 159 |Amount paid to Tr. Sampath |34,960.00  
P-1576					from CA 2220 of Canara		P-1598					Bank Mylapore of Tr. VN			
Sudhakaran on 26.10.95				160	Amount paid to Madras	1,995.00	P-1576								
Telephones from CA 2220 of		P-1599					Canara Bank Mylapore of Tr.		to 1603						
		VN Sudhakaran on 19.9.95,					7.11.95, 26.2.96 and 26.4.96					(Rs.399 x			
5) |||| |161 |Amount debited towards DD |300.00 |P-1576 |||| |Commission from  
CA 2220 |||| |of Canara Bank Mylapore of |||| |Tr. VN Sudhakaran on| ||||  
|16.7.93, 17.1.94, |||| |19.1.94 and 14.5.94 |||| |162 |Interest paid towards TOD  
|2,103.00 |P-1576 |||| |from CA 2220 of Canara Bank |||| |Mylapore of Tr. VN  
Sudhakaran| |||| |on 31.12.94, |||| |15.12.95 and 7.3.96 (813 + |||| |930 +  
360) |||| |163 |Amount paid to Tr. Krishna |2,500.00 |P-1576 |||| |from CA 2220 of  
Canara Bank | |P-1604 |||| |Mylapore of Tr. VN Sudhakaran| |||| |on 9.11.94 ||||  
|164 |Amount paid to Post Master |399.00 |P-1576 |||| |from CA 2220 of Canara |  
|P-1605 |||| |Bank Mylapore of Tr. VN |||| |Sudhakaran on 30.6.96 |||| |165  
|Amount paid to upfront from |3,500.00 |P-1576 |||| |CA 2220 of Canara Bank |  
|P-1609 |||| |Mylapore of Tr. VN |||| |Sudhakaran on 27.10.95 |||| |166  
|Amount paid to Tr. |2,500.00 |P-1618 |PW.201 || |Anilkumar from CA 2219 of |  
|P-1619 |PW.97 || |Canara Bank Mylapore of |||| |Tmt. J. Elavarasi. |||| |167  
|Amount paid to Tr. Narayana |4,500.00 |P-1618 |PW.201 || |Rao from CA 2219 of |  
|P-1620 |PW.195 || |Canara Bank Mylapore of Tmt. |||| |J. Elavarasi. On |||| |  
|6.10.94 |||| |168 |Amount paid to Tr. G. |2,500.00 |P-1618 |PW.201 || |Prabhakar  
Reddy from CA | |P-1621 |||| |2219 of Canara |||| |Bank |||| |Mylapore of Tmt.  
|||| |J. Elavarasi. On 12.8.94 |||| |169 |Amount paid to Tr. |1,000.00 |P-1618  
|PW.201 || |P.V.Ravikumar from CA | |P-1622 |PW.114 || |2219 of Canara |||| |  
|Bank |||| |Mylapore of Tmt. |||| |J. Elavarasi. On 28.9.94 |||| |170 |Amount  
paid to Tr. Suresh|2,00,000.00 |P-1618 |PW.201 || |Bhatia from CA 2219 of Canara|  
|P-1623 |||| |Bank Mylapore of Tmt. J. |||| |Elavarasi. On |||| |14.3.95 ||||  
|171 |Amount paid to Tr. |2,000.00 |P-1618 |PW.201 || |R. Vijayan from CA 2219 of |  
|||| |Canara Bank Mylapore of |||| |Tmt. J. Elavarasi. |||| |On |||| |27.4.95  
|||| |172 |Amount paid to Tr. |20,000.00 |P-1618 |PW.201 || |A- K.Vijaya Shankar  
from | |P-1624 |||| |CA |||| |2219 of Canara Bank Mylapore |||| |of Tmt. J.  
Elavarasi. On |||| |5.4.95 |||| |173 |Amount paid to Milan Jothi |12,500.00  
|P-1618 |PW.201 || |from CA 2219 of Canara | |P-785 to|PW.147 || |Bank Mylapore  
of Tmt. J. | |787 |||| |Elavarasi. On 21.3.94 |||| |174 |Amount paid to United India  
|21,494.00 |P-1618 |PW.201 || |Insurance from CA 2219 of | |P-1625 |||| |Canara  
Bank Mylapore of Tmt. |||| |J. Elavarasi. On |||| |18.3.94, 24.3.95 and 27.3.96 |  
|||| |175 |Amount paid to MMSWWB |17,305.00 |P-1618 |PW.201 || |from CA 2219  
of Canara |||| |Bank Mylapore of Tmt. J. |||| |Elavarasi. On 2.6.95 |||| |176  
|Amounts debited from CA |1,203.00 |P-1618 |PW.201 || |2219 of Canara Bank  
Mylapore |||| |of Tmt. J. Elavarasi |||| |towards cheque book and DD ||||

|Commission etc., on different| | | | |dates| | | | |177 |Amount paid to MMDA for  
|2,90,675.00 |P-725 |PW.128 | | |allotment of a plot at |P-718 | | |Door No.E-83,  
Besant Nagar, |P-726 | | |by A-3 on 3.3.93 |P-727 | | |and | | | |development |  
| | | |charges | | | |Rs.1500/- on 3.3.93 and| | | |scrutiny fee of Rs.475/- | | | |  
|on | | | |1.3.93. | | | |Plot cost Rs.2,88,750.00 | | | |Dev. Ch. Rs. 1,500.00 | |  
| | | |Scrutiny feeRs. 475.00 | | | |Rs.2,90,675.00 | | | |178 |Income Tax remitted  
by Selvi |25,445.00 |PW.227 | | |J. Jayalalitha for A-Y. 1987-| | | |88 | | | |  
|Rs.2675.00 (11/92) | | | |Rs.227770.00 (28.8.95) | | | |179 |Income Tax remitted  
by Selvi |5,63,482.00 |PW.227 | | |J. Jayalalitha for A-Y. 1988-| | | |89 | | | |  
|Rs.9282.00 (11/92) | | | |Rs.554200.00 (28.8.95) | | | |180 |Income Tax  
remitted by Selvi |8,18,161.00 |PW.227 | | |J. Jayalalitha for A-Y. 1989-| | | |90 |  
| | | |Rs.9905.00 (11/92) | | | |Rs.808256.00 (28.8.95) | | | |181 |Income Tax  
remitted by Selvi |30,61,549.00 |PW.227 | | |J. Jayalalitha for A-Y. 1990-| | | |91  
| | | |Rs.61549.00 (11/92) | | | |Rs.500000.00 (20.11.95) | | | |Rs.500000.00  
(8.12.95) | | | |Rs.500000.00 (18.01.96) | | | |Rs.500000.00 (25.02.96) | | | |  
|Rs.500000.00 (19.03.96) | | | |Rs.500000.00 (24.04.96) | | | |182 |Income Tax  
remitted by Selvi |25,78,065.00 |PW.227 | | |J. Jayalalitha for A-Y. 1991-| | | |92  
| | | |Rs.378065.00 (20.11.92) | | | |Rs.1000000.00 (1.10.94) | | | |  
|Rs.500000.00 (26.12.94) | | | |Rs.700000.00 (22.1.94) | | | |183 |Income Tax  
remitted by Selvi |3,92,488.00 |PW.215 | | |J. Jayalalitha for A-Y. 1992-| | | |PW.227  
| | | |93 | | | |PW.228 | | | |Rs.3891.45 (23.11.92) | | | |Rs.3343.00 (11.2.93) | | | |184  
|Income Tax remitted by Selvi |8,88,370.00 |PW.215 | | |J. Jayalalitha for A-Y.  
1993-| | | |PW.227 | | | |94 | | | |PW.228 | | | |Rs.523757.00 (15.12.92) | | | |  
|Rs.349171.00 (16.3.93) | | | |Rs.15442.00 (13.3.96) | | | |185 |Income Tax  
remitted by Selvi |2,90,528.00 |PW.215 | | |J. Jayalalitha for A-Y. 1994-| | | |PW.227  
| | | |95 | | | |PW.228 | | | |Rs.87158.00 (15.9.93) | | | |Rs.87158.00 (15.12.93) | | | |  
|Rs.116212.00.(15.3.94) | | | |186 |Income Tax remitted by Selvi |2,90,528.00 |  
|PW.215 | | | |J. Jayalalitha for A-Y. 1995-| | | |96 | | | |PW.227 | | | |Rs.87158.00  
(15.9.94) | | | |PW.228 | | | |Rs.87158.00 (15.12.94) | | | |Rs.116212.00.(15.3.95) | | | |  
|187 |Income Tax remitted by Selvi |9,24,316.00 |PW.215 | | |J. Jayalalitha for A-Y.  
1997-| | | |PW.227 | | | |98 | | | |PW.228 | | | |Rs.87158.00 (13.9.95) | | | |Rs.87158.00  
(8.12.95) | | | |Rs.116212.00.(14.3.96) | | | |188 |Wealth tax remitted by Selvi  
|34,381.00 |PW.215 | | |J. Jayalalitha for A-Y. 1987-| | | |PW.227 | | | |88 during 11/92  
| | | |PW.228 | | | |189 |Wealth tax remitted by Selvi |89,619.00 |PW.215 | | |J.  
Jayalalitha for A-Y. 1988-| | | |PW.227 | | | |89 during 11/92 | | | |PW.228 | | | |190 |Wealth  
tax remitted by Selvi |2,68,475.00 |PW.215 | | |J. Jayalalitha for A-Y. 1989-| | | |  
|PW.227 | | | |90 during 11/92 | | | |PW.228 | | | |191 |Wealth tax remitted by Selvi  
|6,02,757.00 |PW.215 | | |J. Jayalalitha for A-Y. 1990-| | | |PW.227 | | | |91 during  
11/92 | | | |PW.228 | | | |192 |Wealth tax remitted by Selvi |7,18,542.00 |PW.201 | | |J.  
Jayalalitha for A-Y. 1991-| | | |92 on 23.11.92 | | | |193 |Wealth tax remitted by  
Selvi |13,51,590.00 |PW.201 | | |J. Jayalalitha for | | | |A-Y.1992-| | | |93 on  
23.11.92 | | | |194 |Income Tax remitted by Tmt. |2,23,750.00 |PW.215 | | |N.  
Sasikala for A-Y. 1991-92 | | | |PW.227 | | | |during 2/93 | | | |PW.228 | | | |195 |Income Tax  
remitted by Tmt. |3,00,550.00 |PW.215 | | |N. Sasikala for A-Y. 1992-93 | | |

|PW.227 | | |during 2/93 | | |PW.228 | |196 |Income Tax remitted by Tmt. |7,62,151.00 | |PW.215 | | |N. Sasikala for A-Y. 1993-94 | | |PW.227 | | |during 13.3.96 | | |PW.228 | |197 |Wealth Tax remitted by Tmt. |14,240.00 | |PW.215 | | |N. Sasikala for A-Y. 1991-92 | | |PW.227 | | |during 2/93 | | |PW.228 | |198 |Wealth Tax reitted by Tmt. |1,17,955.00 | |PW.215 | | |N. Sasikala for A-Y. 1992-93 | | |PW.227 | | |during 2/93 | | |PW.228 | |199 |Expenditure by way of DDs and|63,355.00 |P-936 |PW.164 | | |P.Os taken in favour of Tr. | | | | |Syed Saleem of Pet | | | | |Basheerabad. | | | | |7045 x 4 = 28100.00 | | | | |7035 x 5 = 35175.00 | | | | |63,355.00 | | | | |From the SB 20614 of CBI | | | | |Secunderabad of Selvi J. | | | | |Jayalalitha during the check | | | | |period | | | | |200 |Amount paid to Tr. Ravinder |1,90,730.00 |P-936 |PW.164 | | |Reddy through Andhra Bank, | | | | |Basheerabad Branch (SB | | | | |2803) from SB 20614 of CBI | | | | |Secunderabad of Selvi J. | | | | |Jayalalitha during check | | | | |period | | | | |1035 x 6 = 60210 | | | | |10040 x 13 = 130520 | | | | |190730 | | | | |201 |Amount paid to J.R. Rao on |76,337.00 |P-936 |PW.164 | | |1.2.95 from SB 20614 of CBI | | | | |Secunderabad of Selvi J. | | | | |Jayalalitha | | | | |202 |Amount paid to Thirumala |3,835.00 |P-936 |PW.164 | | |Fertilizers from SB 20614 of | | | | |CBI Secunderabad of Selvi | | | | |J. Jayalalitha on 11.1.94 | | | | |203 |Tax deducted at source in|3,332.00 |P-936 |PW.164 | | |respect of MIDR 66/9 on | | | | |26.3.92 | | | | |204 |Amount paid towards BPO |301.00 |P-1111 |PW.182 | | |Commission from CA 1068 of | | | | |Indian Bank, | | | | |Abirampuram of Tr. VN | | | | |Sudhakaran on 21.12.94 | | | | |205 |Amount paid towards I.C. |125.00 |P-1111 |PW.182 | | |Charges and Folio Charges | | | | |from CA 1068 of | | | | |Indian | | | | |Bank, Abirampuram of Tr. | | | | |VN Sudhakaran on 16.4.94, | | | | |13.5.94, 15.3.95, | | | | |28.3.95 and 31.3.95 | | | | |206 |Amount paid to Temporary |388.00 |P-1111 |PW.182 | | |OD as interest from CA 1068 | | | | |of Indian Bank, Abirampuram| | | | |on 31.12.94 | | | | |207 |Amount paid to Tr. |4,410.00 |P-1111 |PW.182 | | |Srinivasalu on 12.5.95 from | | | | |CA 1068 of Indian Bank, | | | | |Abirampuram of Tr. VN | | | | |Sudhakaran. | | | | |208 |Amount paid to Tr. A- |20,000.00 |P-1109 |PW.182 | | |K.Vijaya Shankar from CA | | | | |1171 of Indian | | | | |Bank, | | | | |Abirampuram of Tmt. J. | | | | |Elavarasi. On 22.7.95 | | | | |209 |Amount paid to Tr. D. |1,40,000.00 |P-1109 |PW.182 | | |Srinivasan from CA 1171 of | | | | |Indian Bank, Abirampuram of| | | | |Tmt. J. Elavarasi. On | | | | |7.2.96 | | | | |210 |Amount paid to Tr. Dasan |1,052.00 |P-1109 |PW.182 | | |from CA 1171 of Indian | | | | |Bank, Abirampuram of Tmt. J. | | | | |Elavarasi 14.10.95 | | | | |211 |Amount paid to Tr. |5,845.00 |P-1109 |PW.182 | | |Ramadoss from CA 1171 of | | | | |Indian Bank, Abirampuram of| | | | |Tmt. J. Elavarasi on | | | | |14.10.95 | | | | |212 |Amount paid to Tr. |9,963.00 |P-1109 |PW.182 | | |Ramson's from CA 1171 of | | | | |Indian Bank, Abirampuram | | | | |of Tmt. J. Elavarasi | | | | |on | | | | |26.10.95 | | | | |213 |Amount paid to Tr. Vedagiri |20,000.00 |P-1109 |PW.182 | | |from CA 1171 of Indian | | | | |Bank, Abirampuram of Tmt. | | | | |J. Elavarasi on 3.11.95 | | | | |214 |Amount paid to Tr. |3,500.00 |P-1109 |PW.182 | | |Veerasamy from CA 1171 of | | | | |Indian Bank, Abirampuram of| | | | |Tmt. J. Elavarasi on | | | | |7.11.95 | | | | |215 |Amount paid to Tr. Durai Samy|92,025.00 |P-1109 |PW.182 | | |Nadar from CA 1171 of Indian | | | | |Bank, | | | | |Abirampuram of Tmt. J. | | | |

| | Elavarasi on | | | | 8.11.95, | | | | 12.12.95, 7.2.96, 9.9.96 and | | | | 14.3.96 (Rs.13500 + 13150 | | | | + 27025 + 10800 + 27550) | | | | 216 | Amount paid to Tmt. | 591.60 | P-1109 | PW.182 | | Lakshmi from CA 1171 of | | | | | Indian Bank, Abirampuram | | | | | of Tmt. J. Elavarasi | | | | | on | | | | | 4.12.95 | | | | | 217 | Amount paid to Tr. D. Vimal | 21,000.00 | P-1109 | PW.182 | | Kumar from CA 1171 of Indian | | | | | Bank, Abirampuram of Tmt. | | | | | J. Elavarasi on | | | | | 29.3.96 | | | | | 218 | Amount paid to Supdt. | 1,434.00 | P-1109 | PW.182 | | Engineer from CA 1171 of | | | | | Indian Bank, Abirampuram of | | | | | Tmt. J. Elavarasi. On | | | | | 24.1.96 | | | | | 219 | Amount paid to telephone | 1,197.00 | P-1109 | PW.182 | | departments from CA 1171 to | | | | | Indian Bank, | | | | | Abirampuram of Tmt. J. | | | | | Elavarasi. On | | | | | 29.12.95, | | | | | 24.1.96 and 23.3.96 (Rs.399 x | | | | | 3 ) | | | | | 220 | Amount paid towards | 16,170.00 | P-1109 | PW.182 | | interest for T.O.D from CA | | | | | 1171 of Indian | | | | | Bank, Abirampuram of Tmt. | | | | | J. | | | | | Elavarasi. On 17.9.95 and | | | | | 31.12.95 (Rs.6455 + 9715) | | | | | 221 | Amount paid to DD | 6,865.00 | P-1109 | PW.182 | | Commission and other | | | | | charges from CA 1171 of | | | | | Indian Bank, Abirampuram of | | | | | Tmt. J. Elavarasi. On | | | | | 19.10.95, 7.2.96, | | | | | 9.2.96, | | | | | 14.2.96, 15.3.96 and 31.3.96 | | | | | 222 | Amount paid to | 13,072.50 | P-1138 | PW.182 | | Tele | | | | | Communication Department. | | | | | From SB 4119 of Indian Bank, | | | | | Abirampuram of J. Vivek s/o. | | | | | Tmt. J. Elavarasi. On 14.7.95 | | | | | 223 | Amount paid to Tr. M. | 40,96,565.00 | P-1238 | PW.182 | | Natarajan, Tamilarasi Press | P-1226 | | | from CA 1053 of | | | | | Indian | | | | | Bank, Abirampuram of M/s. | | | | | Anjaneya Printers (P) Ltd., | | | | | towards the loan A/c | | | | | in Indian Bank, Abirampuram | | | | | in respect of the loan | | | | | availed by Tamilarasi | | | | | Publication (P) Ltd., on | | | | | 25.6.94 | | | | | 224 | Amount paid to Tamilarasi | 12,03,435.00 | P-1226 | PW.182 | | Private Limited Account | P-1239 | | | No.CA 372 of Indian Bank, | | | | | Abirampuram from CA 1053 of | | | | | Indian Bank, | | | | | Abirampuram of | | | | | M/s. | | | | | Anjaneya Printers (P) | | | | | Ltd., on 14.7.94 | | | | | 225 | Other items of household | 16,15,500.00 | PW.198 | | expenditure of Selvi J. | | | | | Jayalalitha at Poes Garden as | | | | | per the following | | | | | particulars. | | | | | i. Salary for | | | | | Tr. | | | | | Jayaraman at Rs.3000/- per | | | | | month from 9/93 to 10/96 (37 | | | | | months) - Rs.1,11,000/- | | | | | ii. Salary for Tr. Vijayan | | | | | from 6/91 to 4/96 at | | | | | Rs.1500/- per month for 59 | | | | | months - Rs.88,500/- | | | | | iii. Salary for 6 drivers | | | | | from 6/91 To 4/96 at | | | | | Rs.1,500/- per month | | | | | 16,15,500.00 PW.198 | | | | | For 59 months - Rs.5,31,000/- | | | | | iv. Salary for Electrician | | | | | for 6/91 to 4/96 at | | | | | Rs.1,500/- per month for 59 | | | | | months. - Rs.88,500/- | | | | | v. Salary for | | | | | two sweepers from 6/91 to | | | | | 4/96 at Rs.750/- per month | | | | | for 59 months. | | | | | - Rs. 88,500/- | | | | | vi. Salary for Cook | | | | | Tr. | | | | | Selvaraj at Rs.750/- per | | | | | month for 59 months from | | | | | 6/91 to | | | | | 4/96 - Rs. 44,250/- | | | | | vii. Salary for | | | | | Tmt. | | | | | Rajamma, cook at | | | | | Rs.500/- per month for | | | | | 59 months from 6/91 to 4/96 | | | | | - Rs. 29,500/- | | | | | viii. Salary for 7 Assistant | | | | | Maids (Male and Female | | | | | servants) at Rs.200/- per | | | | | month for | | | | | 59 months from 6/91 to 4/96 | | | | | - Rs.

82,600/- | | | | |ix. Salary for Dhoby at | | | | |Rs.3000/- per month for 59 | | | | |  
|months from | | | | |6/91 to 4/96 - Rs.1,77,000/- | | | | | | | | |x. Milk  
expenditure | | | | |18 | | | | |Ltrs. Per day At Rs.7.50 per | | | | |litre for 59  
months From 6/91 | | | | |to | | | | |4/96 - Rs.2,38,950/- | | | | | | | | |xi.  
Telephone Bill for | | | | |Phone No.4991414 for 59 | | | | |months from | | | | |6/91  
to 4/96 at | | | | |Rs.1000/- per month | | | | |(Average bill amount) | | | | |- Rs.  
59,000/- | | | | |xii. Flowers purchased for | | | | |59 months For | | | | |59 months  
at | | | | |Rs.1,300/- per month | | | | |6/91 to 4/96 - Rs. | | | | |76,700/- | | | |  
|226 |Expenditure incurred in |6,45,04,222.00 |P-1019 |PW.181 | | |connection with  
the marriage | |P-1371 |PW.200 | | |of foster son Tr. VN | |to P- |PW.192 | |  
|Sudhakaran with Tmt. | |1376 |PW.196 | | |Sathiyalakshmi on 7.9.95 | |P-1292  
|PW.238 | | | | |PW.189 | |A- Expenditure incurred for | | |PW.228 | |erection of  
marriage pandal | | | | |over and above the admitted | | | | |/ recorded payments  
(as | | | | |estimated by | | | | |P.W.D authorities) | | | | |Rs.5,21,23,532.00 | | | |  
| | | | |b. Expenditure incurred | | | | |towards cost of food, mineral | | | | |water  
and thambulam | | | | | (assessment based on | | | | |available materials) | | | | |  
|Rs. | | | | |1,14,96,125/- | | | | | | | | |c. 34 Nos. TITAN Watches | | | | |  
|purchased on cash payment. | | | | |Rs.1,34,565.00 | | | | | | | | |d. Amount paid  
to Tr. Syed | | | | |Bawker towards stitching | | | | |charges for wedding dress | | | |  
| |of Tr. VN Sudhakaran - | | | | |Rs.1,26,000/- | | | | | | | | |e. Amount paid for  
purchase | | | | |of 100 silver plates (paid by | | | | |Tmt. N. Sasikala) Rs.4,00,000 | |  
| | | | | | | | |f. Postal expenses for | | | | |dispatch of 56,000 wedding | | | | |  
|invitations – Rs.2,24,000 | | | | |227 |Kodanad Tea Estate |12,20,310.00 |P-1964  
|PW.205 | | |in |P-1965 | | |S.No.168 of Kothagiri Village | | | | |i. Expenditure  
incurred | | | | |for | | | | |construction of bungalow | | | | |structure – Foundation  
only | | | | |– Rs. 7,00,000/- | | | | | | | | |ii Expenditure incurred | | | | |  
|towards laying HDPE Pipes Rs. | | | | |5,20,315/- | | | | |228 |Amount paid by Tmt.  
N. |10,82,420.00 |P-1382 |PW.190 | | |Sasikala to Tr. | |P-1109 | | |V.N.  
Kanniyappan, Proprietor, | | | | |Lakshmi | | | | |Marbles, | | | | |Choolaimedu,  
Chennai – 94 | | | | |towards the cost of marbles | | | | |and blaze titles supplied to  
| | | | |Sengamala Thayar Memorial | | | | |College for Women at | | | | |  
|Mannargudi. | | | | |229 |Amount spent towards |40,690.00 |P-67 |PW.21 | |  
|electricity power connection | | | | |for 31-A Poes Garden (new | | | | |residence)  
for SC Account | | | | |Nos.203-43-209 SC Connection | | | | |charge | | | | |  
|Rs.1,400/- security deposit | | | | |Rs.1,000/- Electricity | | | | |consumption  
charges upto | | | | |30.4.96 – Rs.30,210/- | | | | |230 |Amount spent for securing  
|25,600.00 |P-67 |PW.21 | | |electricity power connection | | | | |in respect of SC  
No.208-43- | | | | |216 to 208-43-219 for 31-A | | | | |Poes Garden at the rate of | | | |  
| | |Rs.6,400/- per service | | | | |connection | | | | |231 |Amount paid to Tr.  
|30,000.00 |P-1613 |PW.201 | | |Rajasekaran from SB A/c. | |P-1614 | | |No.25389  
of Canara Bank | | | | |Mylapore of Tmt. | | | | |J. | | | | |Elavarasi. On 28.1.93 | | | |  
| |232 |Amount paid to United India |9,369.00 |P-1613 |PW.201 | | |Insurance  
Company from SB | |P-1615 | | |No.25389 of Tmt. J. | | | | |Elavarasi. On 31.3.93 | | | |  
| | |233 |Amount paid to Tr. |4,410.00 |P-1613 |PW.201 | | |Subbarama Reddy from

SB A/c. | |P-1616 | | | |No.25389 Canara Bank Mylapore| | | | |of Tmt. J. | | | | |  
|Elavarasi. On 12.5.95 | | | |234 |Amount paid to Tr. |4,590.00 |P-1613 |PW.201 | |  
|Srinivasalu Reddy from S.B. | |P-1617 | | | |A/c. No.25389 Canara Bank | | | | |  
|Mylapore of Tmt. J. | | | | |Elavarasi. On 12.5.95 | | | |235 |Amount spent towards  
|7,50,000.00 |P-1940 |PW.201 | | |providing extra amenities in | |P2031 |PW.148 | |  
|Swaraj Mazda Vans (Three) | | | | |TN -09/H-3541, TN-09/ H- | | | | |3595 and  
|TN-09/H-3506 of | | | | |M/s. Anjaneya Printers (P) | | | | |Ltd., paid to Tr. | | | | |  
|Mohan, Nikhil enterprises, | | | | |Chennai - | | | | |1 4 | | | |236 |Expenditure  
|towards |2,27,750.00 |P-805 |PW.149 | | |electricity consumption | | | | |charges in  
|respect of SC | | | | |No.211-11-179 dt 1.8.75 of | | | | |Jaya Publications at C-8, | | |  
| | |Thiru-vi-ka Industrial | | | | |Estate, | | | | |Chennai – 32 for the check | | | | |  
|Period | | | | |237 |Expenditure towards |27,529.00 |P-806 |PW.149 | | |electricity  
consumption					charges in respect of S.C.					No.211-11-180 dt. 1.8.75 of						
		Namadhu MGR at C-8 Tr-vi-					ka Industrial Estate for					the				
check period					238	Expenditure towards	2,69,102.00	P-798	PW.19							
electricity consumption					charges in respect of SC					No.211-11-261 dt						
17.3.90 at					MF-9, Guindy Industrial					Estate, Chennai – 32 in the						
name of M/s.					Jaya					Publications.					239	Expenditure towards
97,381.00	P-789	PW.149			electricity consumption					charges for the						
premises of					M/s. Jaya Publications					at					MF-9, Industrial	
Estate					Chennai-32 for the check					period (including deposit of						
Rs.12,000)					240	Expenditure towards	1,594.00	P-804	PW.149							
electricity consumption					charges including deposits					in respect of the						
premises of					M/s. Anjaneya Printers (P)					Ltd., at No.48, Jawaharlal						
	Nehru Road, Chennai – 97					241	Expenditure towards	1,08,138.00	P-807							
PW.149			electricity consumption					charges and deposits in					respect			
of SC No.211-11-					273 of M/s. Jaya					Publications for the period						
from 9/92 to 12-93					242	Expenditure towards	58,889.00	P-808	PW.149							
electricity consumption					charges and deposits in					respect of SC						
No.211-11-					303 of M/s. Sasi Enterprises					at A-28, Industrial Estate,						
		Chennai – 32 for the check					period					243	Expenditure towards			
7,38,433.00	P-800	PW.149			electricity consumption		To 803				charges of					
M/s. Anjaneya					Printers (P) Ltd., in the					name					of the following	
service					connections viz.,					i. M/s. Sastri Manufacturers,					SC	
No.211-05-141 for the					period 9/93 to 4/96 –					Rs.					1,33,766/-	
		ii. M/s. Sastri					Manufacturers, SC					No.211-05-142 for the period				
		9/93 to 2/95 (disconnected)					– Rs.					1,447/-				
Offset					Printers SC No.211-05-273 for					the period 9/93 to 4/96 –						
Rs.					1,82,127/-									iv. M/s. Amar Enterprises		
No.211-05-275 for the					period 9/93 to 4/96 –					Rs.					4,21,093/-	
		244	Amount paid to (over and	4,63,000.00	P-1903	PW.30			above the							
document value		P-1924	PW.201			concerned in document		P-1925								
No.282/94 dt. 27.6.94		P-1935				of SRO North Madras) M/s.		P-1903								
Fiesta Properties (P) Ltd.,		P-1933				by M/s. Jaya Publications		To P-								

|towards the cost of | 1935 | | | acquisition of flat at Door | | | | |No.9899 of Luz Church Road, | | | | Chennai – 4 | | | | Total |11,56,56,833.41 | | | 245 |Vijayasekar Services |44,341.35 | | | 246 |Thevar Automobiles |9,73,452.00 | | | 247 |Kumaran Silks |4,84,712.00 | | | 248 |James Fredrich |30,00,000.00 | | | Grand Total |12,00,59,338.76 | | | It appears that the aforementioned expenditures are classifiable as follows:

Amounts paid towards interest in respect of the loan.

Amounts paid to Corporation of Madras towards sanction of building plan.

Amounts paid to Corporation, MMWSSB. Amounts paid for the purchase of provisions. Amounts towards LIC premium. Amounts paid towards DD Commission. Amounts paid to telecom and Electricity Department.

Income Tax and Wealth Tax.

Household Expenses.

Marriage Expenses.

Other outgoings.

The Trial Court after analyzing oral and documentary evidence came to the conclusion that the accused have not disputed the loan transactions and as a result whereof it held that the prosecution has proved Item Nos.1 to 8 of Annexure-IV. In respect of Item Nos.9 to 21, the Trial Court after duly considering the evidence, both oral and documentary, held that the accused did not dispute the statutory permission obtained by them for constructing new buildings and addition of the building as noted in Exts.65, 64, 51, 54, 63, 56, 48, 49, 50, 59, 60, 61, 62, 66 and 76, respectively and therefore, it appeared that the receipts for such payments and the proceedings maintained by the concerned municipal authority had been established by the prosecution. Similarly, the Trial Court held that payments made with respect to item Nos.23 to 35, 37 to 44, 46, 48 to 54 & 56 to 176 had been proved by the prosecution. The corresponding documents have already been accepted before the Court and hence such expenditure has been proved by the prosecution. With regard to Item Nos.178 to 198, such expenditures were never disputed on behalf of the accused before the Court. After analyzing the evidence of the prosecution witnesses and their depositions, it held that item Nos.229 & 230 have also been proved by the prosecution.

The Trial Court has duly considered the objections raised on behalf of the accused and rejected the same. Similarly, the Trial Court has also dealt with other expenditures such as household expenses (Item No.225 in the Chart) and the

objections raised on such account on the ground of overlapping entries and it came to the conclusion that the argument of the learned counsel raising the objections cannot be accepted. After analyzing the oral and documentary evidence placed on record and the judgments cited before it, the Trial Court came to the following conclusion:

“Prosecution has proved beyond reasonable doubt that as against the income of Rs.9,91,05,094.75 and expenditure of Rs.8,49,06,833.00 during the check period, A1 acquired and possessed in her name and in the names of A2 to A4 and in the names of the business enterprises acquired in their names immovable properties and pecuniary resources of the value of Rs.53,60,49,954.00 which she could not satisfactorily account. Hence, acting u/Sec. 248 (2) of 896 Spl.C.C.208/2004 Cr.P.C., A1 is hereby convicted for the offence punishable u/Sec. 13 (1) (e) R/w. Sec. 13 (2) of 1988 Act.

Prosecution has proved beyond reasonable doubt that, A1 to A4 were parties to criminal conspiracy with the object of acquiring and possessing pecuniary resources and assets to the extent of Rs.53,60,49,954.00 beyond the known source of income of A1. Hence, A1, A2, A3 and A4 are hereby convicted for the offence punishable u/Sec. 120-B of I.P.C. R/w. Sec. 13 (1) (e) R/w. Sec. 13 (2) of 1988 Act.

Prosecution has proved beyond reasonable doubt that A2 to A4 abetted the commission of the above offence by intentionally aiding A1 in the acquisition and possession of pecuniary resources and properties disproportionate to her known source of income as above. Hence, A2, A3 and A4 are hereby convicted for the offence punishable u/Sec.109 of I.P.C. R/w. Sec. 13 (1)

(e) R/w. Sec. 13 (2) of 1988 Act.” The Trial Court after hearing the learned counsel appearing for the accused and the learned Public Prosecutor on sentence, awarded the following sentence against the accused:

“For the offence u/Sec. 13 (1) (e) R/w. Sec. 13 (2) of the 1988 Act, A1 Selvi. J. Jayalalitha, D/o. Late. Jayaram, is hereby sentenced to undergo simple 908 Spl.C.C.208/2004 imprisonment for a period of four years and a fine of Rs.100 crores. In default to pay the fine amount, she shall undergo further imprisonment for one year.

For the offence punishable u/Sec. 120-B I.P.C., R/w. Sec. 13 (2) of 1988 Act, A1 is sentenced to undergo simple imprisonment for six months and to pay fine of Rs.1 lakh. In default to pay the fine, she shall undergo further imprisonment for one month.

For the offence punishable u/Secs. 109 of I.P.C., R/w. Sec. 13 (2) of 1988 Act, A2 Tmt. Sasikala Natarajan, A3 Tr. V.N. Sudhakaran and A4 Tmt. J. Eavarasi are sentenced to undergo simple imprisonment for a period of four years each and to pay fine of Rs.10 crores each. In default to pay the fine amount, A2, A3 and A4 shall each undergo



further imprisonment for one year.

For the offence punishable u/Sec. 120-B of I.P.C. R/w. Sec. 13 (2) of 1988 Act, A2, A3 and A4 each are sentenced to undergo simple imprisonment for a period of six months and to pay fine of Rs.10,000/- each. In default to pay the fine amount, A2, A3 and A4 shall each undergo further imprisonment for one month. Substantive sentences of imprisonment shall run concurrently. Period of custody already undergone by the accused shall be given set off u/Sec. 428 of Cr.P.C.

It is further ordered that, necessary direction shall be issued to the concerned banks to remit the proceeds of the Fixed Deposits and the cash balance standing to the credit of the respective accused in their bank account and the proceeds thereof shall be appropriated and adjusted towards the fine amounts.

If after adjustment, still the fine falls short, the gold and diamond ornaments seized and produced before the Court (after setting apart 7040 grams of gold with proportionate diamond jewellery), as observed in the body of the judgment shall be sold to RBI or SBI or by public auction to make deficit of fine amount good. The rest of the gold and diamond jewellery shall be confiscated to the Government.

All the immovable properties registered in the names of Lex Property Developments Pvt. Ltd., Meadow Agro Farms Pvt. Ltd., Ramaraj Agro Mills Pvt. Ltd., Signora Business Enterprises (P) Ltd., Riverway Agro Products (P) Ltd., and Indo Doha Chemicals and Phramaceuticals Ltd., which are under attachment pursuant to G.O. Nos. M.S. 120 and 1183, shall be confiscated to the State Government.

Out of the fine amount recovered as above, a sum of Rs.5 crores shall be made over to the State of Karnataka towards reimbursement of the cost of trial conducted in the State of Karnataka.

Furnish a free copy of the full judgment to the accused forthwith.” Being aggrieved, appeals were filed by the accused before the High Court of Karnataka at Bangalore challenging the order passed by the Court of 36th Addl. City Civil & Sessions Judge at Bangalore. The High Court on its analysis came to the conclusion that the value of assets at the end of the check period in respect of accused Nos.1, 2, 3 & 4 together along with the firms/companies involved was Rs.66,44,73,537/- and accepted the value of the assets as indicated by the prosecution. The High Court, thereafter applying the principles laid down in Krishnanand Agnihotri Vs. The State of Madhya Pradesh, AIR 1977 SC 769 = (1977) 1 SCC 816, on a calculation of total assets, income & expenditure of accused Nos.1 to 4, their firms and companies, arrived at the percentage of disproportionate assets as under:

PARTICULARS	AMOUNT	TOTAL AMOUNT
	(IN RUPEES)	(IN RUPEES)
Assets as per DVAC		66,44,73,573
i) Cost of		
construction:	27,79,88,945	
As per DVAC	5,10,54,060	

Less: As per records		
and finding	22,69,34,885	
Total (A)		
ii) Marriage		
Expenses:	6,45,04,222	
As per DVAC	28,68,000	
Less: As per finding		
of this		
Court	6,16,36,222	
Total (B)		
(A+B)	28,85,71,107	
Less: (A+B)		28,85,71,107
TOTAL ASSETS		37,59,02,466

## Income of Accused Nos.1 to 4, firms and companies:

Sl. No.	Particulars	Amount	
		(In Rupees)	
1.	Loan as income	18,17,46,000	
2.	Income from grape Garden	46,71,600	
3.	Gifts	1,50,00,000	
4.	Sasi Enterprises	25,00,000	
5.	Jaya Publications and Namadhu MGR	4,00,00,000	
6.	Super Duper TV Pvt. Ltd.	1,00,00,000	
7.	Rental Income	3,22,000	
8.	Income assessed by DVAC	9,34,26,054	
TOTAL	INCOME	34,76,65,654	

## DISPROPORTIONATE ASSETS:

Total Assets - Total Income

Rs.37,59,02,466 - Rs.34,76,65,654 = Rs.2,82,36,812 Percentage = Disproportionate assets x 100  
Income = Rs.2,82,36,812 x 100 \_\_\_\_\_ Rs.34,76,65,654 = 8.12% The High Court, following the principles laid down in Krishnanand Agnihotri (supra), held that when there is disproportionate asset to the extent of 10% or below, the accused are entitled to acquittal and accordingly the High Court passed the following order acquitting the accused:

“(A) Criminal Appeal Nos.835/2014, 836/2014, 837/2014 and 838/2014 are allowed.

[i] The Judgment of Conviction and Sentence passed in Spl.C.C.No.208 of 2004, dated 27.9.2014, on the file of the 36th Additional City Civil & Sessions Judge (Spl. Court for Trial of Criminal Cases against Kum.Jayalalitha & Ors.), Bengaluru, is hereby set-aside. Appellants-Accused Nos.1 to 4 are acquitted of all the charges levelled against them.

[ii] The Bail bonds of A1 to A4 are discharged.

(B) The Appeals in Criminal Appeal Nos.17/2015, 18/2015, 19/2015, 20/2015, 21/2015 and 22/2015 are allowed in part.

[i] Order of the Trial Court relating to confiscation of the properties both movable and immovable, is hereby set aside.” Assailing the judgment and order dated 11.05.2015, passed by the High Court of Karnataka at Bengaluru, appeals, by special leave, have been filed before this Court by the State of Karnataka and Mr. K. Anbazhagan. Although the State of Tamil Nadu was arrayed as the sole respondent in the appeals before the High Court, these appeals have been filed by the State of Karnataka, in view of the decisions of this Court in K. Anbazhagan Vs. State of Karnataka and Ors., reported in (2015) 6 SCC 86 and (2015) 6 SCC 158, wherein it was held that it is only the State of Karnataka (being the Transferee State) which is the sole Prosecuting Agency and was competent to appoint the Public Prosecutor.

We have given a patient hearing to all the parties, including the intervenor, in the matter. We have been taken through various documents and the evidence of the parties.

Mr. Dushyant Dave and Mr. B.V. Acharya, learned senior counsel appearing in support of the appeals first contended that the High Court has calculated the disproportionate assets by adopting an incorrect method with wrong particulars and our attention was drawn to Page 997 of the SLP Paper Book, where in the table consisting of assets and expenditure, the High Court has reduced the values therein but has inflated the income and thus inaccurately assessed the disproportionate assets to be Rs.2,82,36, 812/-. It is pointed out before us that there are concurrent findings of the two Courts in respect of the fact that the accused did own disproportionate assets during the check period and the difference between the two Courts is only with regard to the quantum. While the Trial Court held that it is Rs.53,60,49,954/-, the High Court held it as Rs.2,83,36,812/-. It is also submitted that in calculating the disproportionate assets, value of assets, expenditure and income of all the accused has been taken jointly along with that of firms and companies (34 in number). Both the Courts, High Court as well as Trial Court, have recorded concurrent findings and have taken all the assets, income and expenditure of all the accused together. It is further pointed out that the sole source of inflow is of A1, although assets were standing in the names of other accused or the firms/companies owned by them. It is further submitted, as appears from the records, that both the Courts did not accept the claim to consider the case of A1 and A2 to A4 separately. Hence, it is submitted that now they cannot claim such a course to be adopted at this stage before this Court.

It is also submitted that both the Courts have rejected the claim of Namadhu MGR scheme which according to the accused worked out to more than Rs.14 crores during the check period and that the finding of the Courts that all properties purchased by the 6 companies actually belonged to accused has not been challenged by anybody and therefore it stands.

Mr. B.V. Acharya, learned senior counsel appearing on behalf of the State of Karnataka contended that if the final figures arrived by the High Court (appearing at Pages 997-998 of its judgment) are accepted and apparent errors therein including calculation and arithmetical errors as also error apparent on the face of the record are corrected, the disproportionate assets will be more than Rs.35 crores and this alone is sufficient to sustain the conviction, according to him. Mr. Acharya has

placed before us a Chart which is as follows:

Sl. No.	ERROR	CORRECTIONS
1.	CALCULATION ERROR	The method of calculating D.A. is wrong. If all the findings of the high court is accepted in toto then the amount of D.A. is Rs.14,38,93,645 i.e. 41.3% & not Rs.2,82,36,36,812 i.e. 8.12% as held by the High Court – (The previous two charts have details of the same)
2.	ARITHMETIC ERROR	While totalling loans as income at (Pg.939 Vol IV), the High Court has committed an arithmetic error to the tune of 13.50 Crores. If this arithmetic error is alone corrected then the Disproportionate Asset come to Rs.16,32,36,812/- i.e. 76.7% This is fully covered in Pg 1028-1030 – SLP Vol.IV
3.	ADMISSION OF ACCUSED	Under Expenditure: Cost of Construction : The accused have admitted that the cost of construction incurred is Rs.8,60,59,261 – Pg 2350 Vol IX. However the High Court values the same at Rs.5,10,55,060 – Pg 979 Vol IV, which is Rs.3,50,05,210 lesser than the admitted amount. Under income: Business income of Jaya Publication: The accused have admitted that the income of Jaya Publication was Rs.1,15,94,849/- (As per written submission of A-2 –Extracted in Pg 1034 SLP Vol IV). The High Court calculated this at Rs.4 Crores – Pg 946-960 Vol IV, which is Rs.2,84,05,151/- more than the admitted amount.
4.	GIFTS AS INCOME	Gifts as income is subject matter of SLP Nos.1163-1167 of 2012 – Pg 1032-1033 Present SLP Vol IV. Therefore although Trial Court has held that gifts received cannot be held to be a lawful source of income – Pg 1283-1296 Vol V, the High Court has added 1.5 Crores as income under this head, which is liable to be reduced. Therefore if the above corrections are carried out, the disproportionate assets will be :

On the basis of finding of High Court - Rs.14,38,93,645 On the basis of finding of High Court, correction of the other mistakes in arithmetic, admissions of accused and disallowing gifts as income:

1. 14,38,93,645 Omission of Expenses – Corrected  
 2. 13,50,00,000 Totalling Error – Corrected  
 3. 3,50,05,210 Admission Reg Valuation of Construction  
 4. 2,84,05,151 Admission Reg Business income of Jaya Publication  
 5. 1,50,00,000 Gift – which is illegal  
 Disproportionate Asset – 35,73,04,006  
 Income will have to be : 16,92,60,503  
 Disproportionate Asset (D.A.) = 35,73,04,006/-

$$\% \text{ of D.A.} = \frac{35,73,04,006}{16,92,60,503} \times 100 = 211.09\%$$

Hence, he submitted that this process alone is sufficient to sustain the conviction.

Mr. Acharya further contended that the findings of the High Court regarding the value of assets are patently erroneous and unsustainable. He submitted that the High Court has accepted the value given by DVAC except for a single head i.e., value of additional constructions. The High Court has accepted the amount of expenditure except for 1 item i.e. marriage expenditure and the High Court has added 7 items towards the income which are patently erroneous. Mr. Acharya drew our attention to Annexure-III (64 items – Annexure-III, Pages 1224-1233 of Vol.V) and submitted that the income includes loan, interest, rental, agricultural income and fixed deposits. According to the prosecution, the said amount is Rs.9,34,26,054/- (which would appear at Pages 1224-1233 of Vol.V). According to the Trial Court, the income would be Rs.9,91,05,094.75/- (appearing at Page 1396 of Vol. VI). However, the High Court has shown such income as Rs.34,76,65,654/- (appearing at Pages 997-998 of Vol. IV). It is submitted that the High Court considered additional income under 7 heads and has increased the income to Rs.34,76,65,654/-.

The High Court has shown the value of income from loan as Rs.24,17,31,274/- which contains error of totalling and the sum total of these 10 items ought to be Rs.10,67,31,274/-. Therefore, there is a totalling error of Rs.13,50,00,000/-. He further contended that these loans as income cannot be taken into consideration as has been taken by the High Court. Since the prosecution has already considered such loans as income which appears at Annexure-III at Page 1228 Vol. V (Items 1-8) and expenditure at Annexure-IV (Page 1397 of Vol.VI, Items 1-8). He drew our attention to the High Court judgment regarding 10 loans, which would appear at Page 938-939, Vol. IV of the SLP Paper Book, which is as under:

1.	Ex.P1027	OMTL-Indian Bank,	Rs.1,50,00,000.00	
		Jaya Publications		
2.	Ex.P1101	Agricultural	Rs.3,75,00,000.00	
		M.D. Loan, Indian		
		Bank, Guna		
		Bhushani. On		
		request of Guna		
		Bhushani, they		
		changed the loan		
		liability to A2, A3		
		and A4 since they		
		became the share		
		holders.		
3.	Ex.P1114	Indian Bank –A1	Rs.90,00,000.00	
4.	Ex.P1162	Indian Bank J. Real	Rs.25,00,000.00	
		Estate		
5.	Ex.P1172	Indian Bank	Rs.12,46,000.00	
		J.S.Housing		
6.	Ex.P1211	Indian Bank	Rs.50,00,000.00	
		J. Farm House		

7.	Ex.P1260	Indian Bank- Sasikala	Rs.25,00,000.00	
8.	Ex.P1330	Indian Bank-	Rs.1,57,00,000.00	
		V.N.Sudhakaran		
9.	Ex.P1354	Ramaraj Agro Mill Ltd	Rs.1,65,00,000.00	
10.	Ex.P1357	Indian Bank-	Rs.17,85,274.00	
		Mahalakshmi		
		Kalyanamandapa		
		Total	Rs.24,17,31,274.00	

Mr. Acharya pointed out that the High Court has wrongly taken into account the above-mentioned 10 loan amounts, being the loan from Indian Bank. Regarding the loan of Rs.1,50,00,000/- by OMTL – Jaya Publication, which is shown as item No.1 in Annexure-IV Ext.-P 2330, Page 1397 of Vol.VI, (being expenditure list), he submitted that this amount cannot be taken into account by the High Court. He also drew our attention to the deposition made by PW-182 and PW-160 wherefrom it appears that the said loan was repaid. The Trial Court has dealt with such loan as it is specifically stated that the said loan was closed on June 25, 1994. Mr. Acharya therefore submitted that the High Court taking this amount again, would amount to a double entry.

Regarding MD Loan of Rs.3,75,00,000/- which is shown as Item No.8 in Annexure III Exh.P-2329, Page 1225 of Vol. V (income list), it is submitted by Mr. Acharya that this loan has been discussed by the Trial Court at Page 1237-1239 of Vol. V while dealing with income and the Trial Court has accepted the case of the prosecution. The accused at no point of time have disputed about any loan not being taken into consideration by the prosecution. Mr. Acharya therefore submitted that the High Court should not have taken this amount into consideration as taking this amount again, would amount to double entry.

Mr. Acharya further submitted that the Loan of Rs.90,00,000/- which has been taken after the check period is only a credit voucher shown in Exh.P- 1114, marked by PW-182, who has deposed that this loan was taken in August, 1996 i.e. after the check period. He therefore submitted that this loan could not have been considered by the High Court at all.

Regarding the Loan of Rs.25,00,000/- which is shown as Item No.4 in Annexure-III Exh.P-2329, Page 1224 of Vol. V (Income list) and Item No.5 of Annexure-IV, Exh.P-2330, Page 1397 of Vol. VI (Expenditure list), it is submitted by Mr. Acharya that this amount has been deposed to by PW-182 and marked as Exh.P-1161 to 1163 through him. He submitted that although the Bank had sanctioned Rs.25 lakhs, it had released only a sum of Rs.5 lakhs. The principal amount and interest has not been paid back by the firm. The Trial Court has discussed this loan at Page 1234 of Vol. V while dealing with income and at Page 1417 of Vol.VI while dealing with expenditure. Mr. Acharya submitted that this income has been duly considered and

the High Court could not have taken the amount of Rs.25 lakhs under this head.

Regarding the loan of Rs.12,46,000/- J.S. Housing which is shown as item No.3 in Annexure-III Ext.-P 2329, Page 1224 of Vol. V, (Income list) and Item NO.4 in Annexure-IV Exh.P-2330 Page 1397 of Vol. VI (Expenditure list), it is submitted by the learned counsel that this loan has been deposited to by PW-182 and marked as Exh.P-1171 to 1173 through him. He submitted that although the Bank had sanctioned Rs.12.46 lakhs, it had released only a sum of Rs.7 lakhs and the principal amount and interest has not been paid back by the firm. The Trial Court has discussed this loan at Page 1234 of Vol. V while dealing with income and at Page 1417 of Vol.VI while dealing with expenditure. Mr. Acharya, therefore, submitted that this income has been duly considered and the High Court could not have taken the amount of Rs.12.46 lakhs under this head.

Regarding the loan of Rs.50,00,000/- J. Farm House which is shown as item No.2 in Annexure-III Ext.-P 2329, Page 1224 of Vol. V, (Income list) and Item No.3 in Annexure-IV Exh.P-2330 Page 1397 of Vol. VI (Expenditure list), it is submitted by the learned counsel that this loan has been deposited to by PW-182 and marked as Exh.P-1211-1212 through him. He submitted that although the Bank had sanctioned Rs.50 lakhs, it had released only a sum of Rs.28 lakhs and the principal amount and interest has not been paid back by the firm. The Trial Court has discussed this loan at Page 1234 of Vol. V while dealing with income and at Page 1416 of Vol.VI while dealing with expenditure. Therefore, Mr. Acharya submitted, this income has been duly considered and the High Court could not have taken the amount of Rs.50 lakhs under this head.

Regarding the loan of Rs.25,00,000/- by Sasikala which is shown as item No.1 in Annexure-III Ext.-P 2329, Page 1224 of Vol. V, (Income list) and Item No.2 in Annexure-IV Exh.P-2330 Page 1397 of Vol. VI (Expenditure list), it is submitted by the learned counsel that this amount has been deposited to by PW-182 and marked as Exh.P-1260 through him. He submitted that the principal amount due under this account was Rs.13,55,023 and the Trial Court has discussed this loan at Page 1234 of Vol. V while dealing with income and at Page 1416 of Vol.VI while dealing with expenditure. Therefore, Mr. Acharya submitted that this income has been duly considered and the High Court could not have taken the amount of Rs.25 lakhs under this head.

Regarding the loan of Rs.1,57,00,000/- by Sudhakaran (A3) which is shown as item No.7 in Annexure-III Ext.-P 2329, Page 1224 of Vol. V, (Income list) and Item No.8 in Annexure-IV Exh.P-2330 Page 1397 of Vol. VI (Expenditure list), it is submitted by Mr. Acharya that this loan has been taken by Lex Property Development Ltd. and not by Sudhakaran. It has been deposited to by PW-182 and marked as Exh.P-1330 through him. He submitted that the principal amount due under this account was Rs.83,00,000 and the Trial Court's discussion on this loan is at Page 1234 of Vol. V while dealing with income and at Page 1418 of Vol.VI while dealing with expenditure. Therefore, Mr. Acharya submitted, this income has been duly considered and the High Court could not have taken a sum of Rs.1.57 lakhs under this head.

Regarding the loan of Rs.1,65,00,000/- by Ramraj Agro Mills Ltd. it is submitted by the learned counsel that this loan is not shown as an item in Annexure-III Ext.-P 2329, Page 1224 of Vol. V, (Income list) or as an item in Annexure-IV Exh.P-2330 Page 1397 of Vol. VI (Expenditure list). It has been deposited to by PW-182 and marked as Exh.P-1349-1354 through him. Exh.1354 is a statement of account of OCC-19 of Ramraj Agro Mills Ltd. PW- 235 at 145 of Vol. 11 has stated of his knowledge about Rs.1.65 crores being sanctioned. However, there is no evidence of disbursement of this loan amount. Mr. Acharya submitted that the amount due to the Bank on this account was Rs.39,10,781/-, hence, the High Court could not have taken a sum of Rs.1.65 crores under this head.

Regarding the loan of Rs.17,85,274/- by Mahalakshmi Kalyanamandapa, which is shown as item No.6 in Annexure-III Ext.-P 2329, Page 1224 of Vol. V, (Income list) and Item No.7 in Annexure-IV Exh.P-2330 Page 1397 of Vol. VI (Expenditure list), it is submitted by Mr. Acharya that this has been deposited to by PW-182 and marked as Exh.P-1357 through him. He submitted that the amount due in this account was Rs.19,81,802 and the Trial Court's discussion on this loan is at Page 1234 of Vol. V while dealing with income and at Page 1417 of Vol.VI while dealing with expenditure. Therefore, Mr. Acharya submitted that this income has been duly considered and the High Court could not have taken a sum of Rs.17.85 lakhs under this head.

Mr. Acharya thus submitted that the detailed discussion in the preceding paragraphs will clearly disclose that that the High Court considered these 10 items against the weight of the evidence on record and the entire amount of Rs.24,17,31,274/- which after deduction of Rs.5,99,85,274/- comes to Rs.18,17,46,000/- is liable to be set aside. He further contended that the accused have nowhere in their written statement under Section 313 Cr.P.C., their Memorandum of Appeal or their written arguments before the Trial Court and the High Court, taken any plea of any loan from nationalized banks being left out of consideration while calculating the income and expenditure and then arrived at the value of Rs.9,34,26,054/- (Page 1224, Vo. V) and Rs.11,56,56,833/- (Page 1397, Vol. VI), respectively. Therefore, he contended that 10 items valued at Rs.24,17,31,274/- taken by the High Court at Page 939, has to be totally excluded since the same amounts to nothing but double credit. If this error is corrected, than the income has to be reduced by, according to him, Rs.18,17,46,000/-. Therefore, from the finding of the total income of Rs.34,76,65,654/- of the High Court, an amount of Rs.18,17,46,000/- is liable to be deducted and the total income would be only Rs.16,59,19,654/- and not Rs.34,76,65,654/-. He further contended that from this amount, if we deduct the income on the basis of admission and gift treating it as income, then the income will be Rs.16,59,19,654/- - Rs.2,84,05,151/- (admitted amount) + Rs.1,50,00,000/- (gifts) = Rs.12,25,14,503/-.

Mr. Acharya further contended that significantly the accused are not pressing for remand of the case to the appellate Court (High Court). Consequently, the accused accept all the findings of the High Court. Of course, this Court will have to correct the calculation mistakes or arithmetic errors and also errors apparent on the face of the record. Reacting to the ingenious endeavour on the part of the respondents to maintain their acquittal by only assailing the errors committed by the Trial Court, while abstaining from questioning any finding of the High Court, the learned Public Prosecutor urged that the choice before the respondents was two-fold:-



To treat all assets together as one unit and sustain the same, subject to this Court modifying the same by correcting calculations/mathematical errors as also considering admissions of accused and excluding illegal income as pointed out by the appellants at Chart No.6 (pages 18 to 20) which results in the figure of above Rs.35.00 crores as disproportionate assets; or to assail the findings of the High Court and request for a remand of the case to the High Court to hear the appeals filed by them in the presence of the State of Karnataka, which is the sole prosecuting agency.

Without following one of the above two options, accused cannot claim confirmation of acquittal by merely pointing out few infirmities in the order of the Trial Court and without proper analysis of the evidence on record, he urged.

It is further the case of the prosecution that the Accused Nos.1 to 4 have entered into a conspiracy and in furtherance of the same, the Accused No.1 (A1) who is a public servant had come into possession of assets disproportionate to the known sources of income to the tune of Rs.66.65 crores during the check period (1991-1996). It is further the case of the appellants that A2 to A4 have abetted A1 in the commission of the offence.

It is the case of the appellants that when A2 to A4 had jointed the household of A1, they did not have any worthwhile property/asset in their names. They did not have any independent source of income. Properties were acquired in the names of newly formed or acquired thirty two firms/companies and two existing firms, i.e., Jaya Publications and Sasi Enterprises in which A1 and A2 were partners. Among these entities, only few were registered as a company under the Companies Act, 1956 and all others are firms. In the said firms or companies, A2 or A3 or A4 or all of them are partners or directors. It is not in dispute that the said properties were acquired during the check period. It is further submitted that it is on record that six firms were registered on a single day, i.e., on 25.01.1994, where partners were A2, A3 and A4 and ten other firms were registered on another single day, i.e., on 06.02.1995, where A2, A3 and A4 were the partners and further in Lex Proeprty Development (P) Ltd., A3 and A4 were the directors, which would be evident from the deposition of PW3 (D. Thangavalu in Vol.2, Pg. 11-23). It was further pointed out that about 50 bank accounts were opened in Indian Bank, Abiramapuram Branch and Canara Bank, Mylapore in the names of accused and the firms/companies, which would be evident from the deposition of PW-182 (A.R. Arunachalam in Vol.8 – Pages 90-182) and PW-201 (C.K.R.K. Vidyasagar in Vol.9 – Pages 80-231). It is also submitted that the accused shared common auditors, architects and accountants.

On the question of abetment and conspiracy, Mr. Acharya has duly taken us through the Paragraph Nos. 88 to 99 of the judgment and order of the Trial Court appearing at Page Nos. 1838-2028 in Vol. 7 & 8 and submitted that there was no source of income of A2 to A4 and further A2 to A4 were not related to A1. Moreover, A2 to A4 resided with A1.

It is submitted that the properties standing in the name of A3; formation of large number of firms in the names of A2 to A4; opening of 50 bank accounts and transfer of funds from one account to another and cash credits into the banks shows that the origin of the resources is from A1. According

to the prosecution, the other circumstances which disclose the conspiracy and abetment would appear from the following facts :-

General Power of Attorney was given by A1 to A2;

Constitution of various firms;

Operations of firms from residence of A1;

Installation of A2 to A4 in the house of A1;

A1 had knowledge of capital investments into Sasi Enterprises;

Flow of money from one account to another;

Calling of Sub-registrars to the residence of A1 and properties were registered.

All these acts would come within the purview of the conspiracy and abetment between A2 to A4 with A1. Mr. Acharya submitted that all the circumstances mentioned above establish the abetment and conspiracy. In support of said contention, the following decisions were cited before us:-

Saju Vs. State of Kerala - (2001) 1 SCC 378 State of Maharashtra & Ors. Vs. Som Nath Thapa & Ors. – AIR 1996 SC 1744 = (1996) 4 SCC 659 Kehar Singh & Ors. Vs. State (Delhi Administration) -(1988) 3 SCC 609 Ram Narayan Popli Vs. Central Bureau of Investigation - (2003) 3 SCC 641 Noor Mohammad Mohd. Yusuf Momin Vs. State of Maharashtra – (1970) 1 SCC M.G. Agarwal Vs. State of Maharashtra – AIR 1963 SC 200 = (1963) 2 SCR 405 Firozuddin Basheeruddin & Ors. Vs. State of Kerala - (2001) 7 SCC 596 He further submitted that to prove conspiracy it is not possible to have direct evidence. The same has to be proved by drawing inferences from the proved circumstances. It is fundamental that the ultimate decision has to be by considering cumulative effect of all the circumstances taken together. He also submitted that in the case of conspirators, each one became an agent of the other and is bound by the actions of others. So far as A1 and A2 are considered, one is an agent of other in three ways – as partners of two firms, by virtue of power of attorney, capacity as conspirator.

To support his contention, he submitted that:

A1 had given specific instruction to follow the directions given by A2 (PW-198 -M. Jayaraman in Vol.9 – Pg 28-58 @ 29).

Huge unaccounted cash deposits are made to these two accounts from cash originating from No.36, Poes Garden, Chennai.

It is A2 who has given direction as to which account the huge cash deposits are to be made (PW-198 -M. Jayaraman in Vol.9 – Pg 28-58).

There are numerous inter account transfers showing that all accounts put together were treated as one account.

Officials were used to locate and purchase lands at various places like Thirunelveli, Uthukadu, Uthukottoai and other places.

PW 47 - K. Muthian Vol.2 - Pg.237-245

PW 71 - S. Radhakrishnan Vol.3 – Pg 110-170

PW 159 – Rajagopalan Vol.7 – Pg 19-124

Acquisition of immovable properties both agricultural as well as urban lands are as per registered sale deeds numbering 146, which have been produced. They were acquired in the name of individuals/ firms or companies. Agricultural lands acquired were of about 3000 acres of fertile lands of which about 900 acres formed a tea estate (Item No.166 – Annexure II, Pg 1588 Vol.VI). These properties were purchased at a cost of about Rs.20 crores.

In respect of most of the sales it is A2 who had given directions as to the names of which firm/individual the sale was to be registered in (PW 159 – Rajagopalan in Vol 7 – Pg.19-124).

The amounts were paid from amongst the various accounts of the accused/firms/companies and cash.

Most of the Sale transactions have taken place below the Guideline value.

PW 159 - Rajagopalan Vol.7 – Pg 19-124 PW 221 - R.Kesava Ramanujam Vol.10 Pg162-249 @ 172 In many transactions, the vendor was not kept aware of the purchaser and the registrations took place through the registrars at the residence of A1. So also vendors were put under duress to sell their properties. Instances of officials also being put under duress were available. Evidence disclosed that A1 was aware of the transactions.

There were also additional or new constructions made and old buildings were also renovated at huge costs.

Mr. Acharya submitted that the Trial Court has categorized the assets at Page 1543 in Vol. VI. He furnished us the chart as follows:-

## | CHART NO 10-A

For convenient discussion of the issues involved in the case, these assets are						
categorized by the Trial Court under the following heads. [Pg 1543 Vol. VI]						
	Nature of assets	Item Nos.	Value	Value	Value	As per
			(in Rs.)	(in Rs.)	(in Rs.)	Accused
			As Per	As Per Trial	As Per High	in their
			Prosecution	Court	Court	Written
			Page 1543 -	Page 1837&	Page	Submission
			Vol VI	1838 Vol VII	IV	Page
					966-979 Vol	2350 Vol IX
I	Immovable	1 to 173,	19,77,18164.70/-	20,07,80,246	6,24,09,120	16,19,03,30
		175,				-
		292, 297,				
		30I,				
		302(i), 305				
		(Excluding				
		item Nos.24,				
		31, 33, 64,				
		66,				
		127, 145,150,				
		159)				
	properties				Pg : 978	
	(consideration,				Vol IV	
	cost of		Pg 1590 Vol		Only 97	
	registration)		VI		Sale	
					Deeds	
					considered	
II	Cash paid over	24, 31, 33,	2,53,80,619.00	1,58,30,619	-Nil-	NIL
	&	64,				
	above sale	66, 127, 145,			Pg : 978	
	consideration	150, 159			Vol IV	
III	New or	174, 176-192,	28,17,40,430.00	22,53,92,344	5,10,54,060	8,60,59,261
	additional					
	construction of	301, 302 (ii)			Pg	
	buildings				:866-889,	
					979 Vol IV	
IV	Gold and	284-290, 295	5,53,02,334.75	2,51,59,144	As per	NIL
	Diamond				prosecution	
	Jewellery				979 Vol IV	
V	Silver wares	291	48,80,800	20,80,000	As per	NIL
					prosecution	
					979 Vol IV	
VI	F.Ds and shares	258-277, 298,	3,42,62,728.0	3,42,62,728	As per	2,30,00,000
		303, 306			prosecution	
					979 Vol IV	
VII	Cash balance in	193-229, 296,	97,47,751.32	97,47,751.32	As per	97,47,751.3

	bank accounts	300, 304			prosecution	-
	Jewellery				979 Vol IV	
VII	Vehicles	230-257, 299	1,29,94,033.0	1,29,94,033.	As per	81,35,106/-
I				0	prosecution	
					979 Vol IV	
IX	Machinery	293, 294	2,24,11,000.0	2,24,11,000.	As per	94,25,835/-
				0	prosecution	
					979 Vol IV	
X	Footwear	278	2,00,902.45	Nil	-Nil-	NIL
					Pg 966 Vol	
					IV	
XI	Sarees	279-281	92,44,290.00	Nil	-Nil-	NIL
					Pg 967 Vol	
					IV	
XII	Wrist watches	282-283	15,90,350.00	15,90,350.00	As per	NIL
					prosecution	
					979 Vol. IV	
	TOTAL		64,42,89,61	55,02,48,215	25,46,52,17	29,82,71,25
					7	32

CHART 10-B				
VALUE OF IMMOVABLE PROPERTY				
PROSECUTION	TRIAL COURT	HIGHCOURT	AS PER ACCUSED	
19,77,18164.70/-	20,07,80,246/-	6,24,09,120/-	16,19,03,301/-	
Page 1543 Vol VI	Page 1837 Vol VII	Page 978 Vol IV	Page 2350 Vol IX	

Some Important Witnesses Who speak of purchase of property are :

Vendors		Sub- Registrars	
P.W-40 Gangai Amaran	-Pg 1639	P.W 221	Purchaser's name
(About names of Purchasers being	-Vol VII	Kesava	inserted later - Pgs
left blank)		Ramanujam	17-18 of Chief.
			Exh- P 105-110
P.W - 56 Rajaram (500 Acres)	-Pg 1643	P.W 159	About going to Poes
	Vol VII	Thiru	Garden and effecting
		Rajagopalan	various registrations.
P.W-89 Peter Graig Jones			
(Kodanadur Tea Estate - 900			
Acres)			

He also drew our attention to the particulars of these sales, which were furnished before us. The total sale price under these sale deeds comes to Rs.19,77,18,164/- though according to the Trial Court the same is Rs.20,07,80,246/-. The difference is marginal and it can be taken that immovable properties worth about Rs.20 (twenty) crores have been acquired during the check period. He submitted that to prove these sales, prosecution has examined about 60 Vendors and about 20 Sub-registrars.

He further contended that though according to DVAC there were 21 items, the Trial Court has taken only 18 out of them and the High Court has taken only 17 there from. Hence he submitted that the High Court has miscalculated the area of construction of 17 items as 1668.39 Squares, i.e. 1,66,839 Sq.Ft. instead of 2174.69 Squares, i.e., 2,17,469 sq. ft. which is nearly 506.3 Squares, i.e., 50,630 sq. ft. lesser than the actual area as per the valuation reports. In support of such contention, he filed a Chart, which is set out hereunder:

| CHART 10-F

| VALUATION OF ALL THE 21 PROPERTIES

| THE FOLLOWING CHART DEALS WITH THE 21 PROPERTIES INCLUDING THE  
SAMPLE 3 PROPERTIES. | SI.No | ITEM | DESCRIPTION OF | PROSE | EXHIBIT  
TOTAL	VALUATION		NOS AS	PROPERTY	CUTION	NO.	CONSTRU										
ANNEXU		WITNES		CTION IN			RE -II		SES		SQ MTS			P-2328			
1.	192	Building, Borewells	87	519	171.00	708,160/-			with Electrical								
		motors & 5 separate					power connections and					Pumps located					
at Sy					No.466,461/1 & 467/2					at					Cherankulam		
Village,VOC					District belonging to					M/s					Riverway		
Agro					Products Ltd					2.	186	New/Additional	98	641	289.84		
24,83,759/-			Construction in					residential					building at				
No.L/66,					Anna Nagar, Chennai.					3.	187	New/Additional	98	642			
203	10,92,828/-			Construction in					Building at Door					No.5,			
Murugesan					Street, T. Nagar,					Chennai-17					4.	178	
New/Additional	98	643	2250.41	1,52,59,076/-			Construction in the										
residential building					at D. No. 3/178C					Vettuvankeni,							
Chennai					5.	189	New/Additional	98	644	271.8	20,38,959/-						
Construction in					residential Building					at No.1, Murphy St.,							
		Akkarai, Chennai					6.	179	New/Additional	98	645	1009.9					
6,40,33,901/-			construction in the					building at the Grape									
Garden Farm House, in					the limits of Jeedi					Meth and							
Petpeshherabad					Villages in A.P.					180	New/Additional	107	661				
1911	5,40,52,298/-			construction in the					posh Bangalow at								
Siruthavur in Chegai					MGR Dist					8.	176	New/Additional	107				
662	1369.09	1,25,90,261/-			construction in Farm					House Bungalows							
at | | | | | Payannur in Chengai | | | | | Anna District | | | | | 9. | 177

New/Additional	107	663	1986.12	2,13,63,457/-				Construction building													
		at					Door No.48,					Jawaharlal					Nehru Road,				
Industrial					Estate, Guindy,					Ekkatuthangal,					Chennai						
				(M/ s. Anjaneya					Printers (P) Ltd.,					Printers)					10.		
185	New/Additional	116	666	344.87	20,43,000/-				Construction in												
residential					building at Door					No.21 Padmanabha											
Street, T. Nagar,					Chennai- 17					11.	182	New/Additional	116	667							
1143.63	29,59,000/-				construction in					building at 149, 150											
of TTK Road, Chennai					- 18					12.	188	New/Additional	116	668							
1985.24	53,11,000/-				Construction in					residential					building						
(4 Nos) in					the campus at					No.1/240,					Enjambakkam, in						
New					Mahabalipuram Road					.A1					13.	183					
New/Additional	116	669	1311.39	80,36,868/-				construction in													
building at Sea Shell					Avenue No.2/1-B-3					Apartment											
Sholinganallore					Saidapet, Taluk					14.	184	New/Additional	116								
670	107.75	8,00,000/-				Construction in					Building at Door										
No.19, Pattammal					Street, Mylapore,					Chennai					15.	181					
New/Additional	116	671	3527.5	7,24,98,000/-				construction in the													
residential building					at					D.No.36, Poes Garden,											
Chennai-86.					16.	174	New/Additional	117	673	1333.83	80,75,000/-										
Construction in					building at 5 B & C					East Coast Road, Door											
		No.4/130 Raja Nagar,					Neelankarai,					Chennai-41(Ref.									
		Doc.No.4752/93ofS.R.O					.					Adyar)Evaluation									
Report					17.	191	New/Additional	117	674	274.69	(14,17,538)										
Construction in					15,45,000/-				Buildings and the					change of roof							
for					the works she at					MF-9,					Guindy Industrial						
	Estate, Chennai-32					190	New/Additional	117	677	883.55	39,34,000/-										
	Construction in					Building at					S.No.32/2-4, Plot										
Nos.S-7, Ganapathy					Colony, Tr. Vi-Ka					Indl. Estate, Guindy,											
		Chennai-32					301	Cost of renovation	144	782	109.99	6,83,325/-									
	and additional					construction					between June 1992 and										
1993, of the building					at Plot No.102, ITI					Cross, Road, Pon											
		Nagar, Trichy, owned					by Tmt. N. Sasikala					(covered by									
Document					No.2256/90 dt. 35-90					of S.R.O.T. O.R.B.,											
Trichy)					147	Cost of construction	153	822	2560.86	83,41,000/-			of								
compound wall,					twin house, staff					quarters for 8											
numbers and MD					Bungalow in Ramraj					Mills Campus											
21.	146	Cost of construction	205	1964 86	31.38	57,19,800/-			of labour												
quarters		1965					(5) in ground floor &					(5) in first floor,					10				
nos. in Ground					Floor and 10 nos in					first floor,											
construction of first					floor for					Guest House, over the											
existing ground floor					and					construction of					platform in						
Ramraj					Agro Mills Campus at					Vandampalai.					TOTAL						
	23,076.84	29,35,68,982/-2/					-4	23076.84sq mts = 2483.97 squares.													

The High court has however considered 17 items | instead of 21. Therefore the area of construction of 4 items i.e. item nos 146, 147, | 192, and 301 is hereto deducted and the total area of 17 items is equalent to 20,203 | sq mts which is = 2174.69 squares i.e 2,17,469 Sq ft. | | | The high court has miscalculated the area of construction of 17 items as 1668.39 | Squares i.e 1,66,839 sq ft instead of 2174.69 Squares i.e 2,17,469 Sq ft which is | nearly 506.3 Squares i.e 50,630 Sq ft lesser than the actual area as per the valuation | reports. | He further submitted that the valuation of the constructions has been made by qualified PWD engineers. Even the defence has examined a retired engineer (DW-95). Detailed valuation reports have been produced and all the engineers who have valued the buildings after inspection have been examined. The contention of the defence that Trial Court has rejected this evidence is not correct. In fact the Trial Court has accepted the evidence.

But having regard to the fact that in valuing the constructions, there are several imponderables and taking note of the possibility of marginal error, the Trial Court has given a discount of 20% which in the circumstances, is reasonable. Having regard to the superior quality of marble and granite used as described in the valuation reports and having regard to the value of various special items, the ultimate finding of the Trial Court is justified, he urged.

He further submitted that even the accused have admitted valuation of buildings at Rs.8,60,59,261/- excluding one building of Anjaneya Printers. If the value of this construction of Rs.2,13,63,457/- is added to this sum, the total will be Rs.10,74,22,718/-. As can be seen from Chart 10 as reproduced above, under other items of assets IV to XII, the Trial Court has totally excluded the value of Sarees and footwear. Regarding Gold and Diamond jewellery also after detailed discussion at Pages 1756 to 1785, Trial Court has reduced the value from Rs.5,53,02,334/- to Rs.2,51,59,144/- and Silverwares from Rs.48,80,800/- to Rs.20,80,000/-. Regarding other items such as Fixed Deposits and cash balance in bank account, there can be no dispute. Therefore, the conclusion of the Trial Court regarding value of other assets is fully justified as per the evidence on record, he contended.

So far expenditure is concerned, the High Court has accepted the amount of expenditure fixed by DVAC in respect of all items except the marriage. The High Court has reduced the marriage expenditure from Rs.6,45,04,222/- (as per prosecution) to Rs.28,68,000/-, i.e., a reduction of Rs.6,16,36,222. According to the prosecution, the total expenditure is Rs.11,56,56,833/-.

He submitted that the main dispute under caption expenditure is regarding marriage. In support of the prosecution case as many as 21 witnesses have been examined as detailed in the chart. Though according to prosecution expenditure incurred for marriage is Rs.6,45,04,222/-, the Trial Court on detailed consideration has fixed the same at Rs.3 Crores. It is thus totally erroneous to contend that the Trial Court has rejected the evidence of prosecution witnesses, he pleaded. In fact the Trial Court on a consideration, not only of the prosecution evidence but also defence evidence of 23 witnesses, has rightly fixed the amount of expenditure to the tune of Rs.3 Crores. It is even conceded that a total expenditure of Rs.2 to 3 Crores has been spent for the marriage. According to him, the Trial Court has rightly disbelieved the evidence of DW's who claimed that the party workers have collected funds and have spent for expenses such as façade, decoration, food etc. It is unbelievable



that a person of the stature of A1, would allow her party workers to spend on the marriage of her foster son. He elaborated that though A1 has, in her reply to the notice to the Income Tax Department, claimed that A2 has spent amounts under different heads, A2 has failed to account for the same.

Mr. Acharya submitted that according to the prosecution the total income of the accused is Rs.9,34,26,054/- and according to the Trial Court, the total income is Rs.9,91,05,094.75/-. However, according to the High Court, the total income is Rs.34,76,65,654/-. In coming to this conclusion, the High Court added to the income seven items such as :

S.No.	Description	Amount	
1.	Loans as income	18,17,46,000	
2.	Income from grape garden	46,71,600	
3.	Gifts	1,50,00,000	
4.	Sasi Enterprises	25,00,000	
5.	Jaya Publications and Namadhu MGR	4,00,00,000	
6.	Super Duper TV Pvt.Ltd.	1,00,00,000/-	
7.	Rental Income	3,22,000/-	

According to Mr. Acharya, there is no lawful source so far as the Gift is concerned. He further submitted that the Trial Court has rightly disallowed the claim. The High Court has erroneously fixed it at Rs.4 crores based on belatedly filed Income Tax returns, which even if accepted, amounts to only Rs.1.15 Crores.

Therefore, he submitted that if the above is the correct position, the conclusion of the Trial Court is fully justified. According to him, the Trial Court has considered every contention raised by the accused and if some of the contentions are not urged before the Trial Court, then the respondent cannot complain before this Court about non-consideration thereof.

He further contended that if the contention of the appellants that in calculating Disproportionate Assets, the value of the Assets, Expenditure and Income of all the Accused have to be taken jointly along with that of firms and companies (34 in number), as done by both the courts below, then the explanation offered in the individual chart of A1 and the combined chart given by A2 to A4 will be of no effect and the same do not deserve to be taken note of. The accused have deliberately given their explanations separately as they cannot give any satisfactory explanation if the assets are taken jointly.

In refutation, learned senior counsel appearing for A1 submitted that the Trial Court wrongly excluded from consideration the Income Tax Assessment Orders in favour of the accused by relying upon the judgment of High Court of Patna in State of Bihar Vs. Lalu Prasad & Anr., (2008) Crl.L.J. 2433, which, according to him, is clearly inapplicable since the order passed by the Patna High Court was in the nature of an interlocutory order. He further stated that while dealing with the assets of A1 under the head "Additional Construction", the Trial Court by an arbitrary method deducted 20% from the overall cost of construction. Similarly, in relation to marriage expenditure,

the Trial Court erroneously estimated the cost of construction of a thatched pandal and arbitrarily came to the conclusion that the marriage expenditure was to the tune of Rs.3 crores, for which no basis has been given, according to him. He further contended that with regard to the possession of gold and jewellery, although the Trial Court accepted that A1 had 7040 gms. in 1987-1988, as reflected in the Wealth Tax Assessment order, it overlooked the other Wealth Tax Assessment orders for the subsequent years whereby there was an addition of Rs.2,51,59,144/- in the holdings of A1, which is also contrary to the evidence on record. He further submitted that the Trial Court and the prosecution have failed to take into account the income from Grape Garden, interest income, rental advance, rental income, wealth tax refund, income from gifts, Partner's drawings of A1 from Jaya Publications and income from Namadhu MGR scheme, etc. Learned senior counsel submitted that the Trial Court, contrary to the settled law, has required the public servant to offer an explanation to the properties held by A2 to A4 and the companies, without any foundational basis or any evidence to show that those properties in the names of A2 to A4 or companies were acquired out of the resources of A1 or that there was any flow of fund from A1 to A2 to A4. The Trial Court has sought to attribute criminal conspiracy between A1 and A2 to A4 on the sole ground that A1 to A4 were living in the same house under a common roof.

He further contended that in a disproportionate assets case, the prosecution has to discharge the initial burden to prove that the assets of the accused were disproportionate to the known sources of income. The prosecution must establish beyond reasonable doubt, the value of the assets possessed by the accused and it has a further burden to show that the properties which were standing in the name of third parties, like A2 to A4 and the companies, were being held benami for the public servant. Once the prosecution discharges this initial burden beyond reasonable doubt, the onus then shifts to the accused to satisfactorily account for the source of such income. He further contended that for the accused, the standard of proof is one based on preponderance of probabilities and it is sufficient for the accused to provide a plausible explanation that is satisfactory to the Court. In support of his contention, the learned senior counsel relied upon the following decisions:

V.D. Jhingan Vs. State of Uttar Pradesh - (1966) 3 SCR 736 State of Maharashtra Vs. Wasudeo Ramchandra Kaidalwar - (1981) 3 SCC 199 Mr. Krishna Reddy Vs. State, Deputy Superintendent of Police, Hyderabad - (1992) 4 SCC 45 Amba Lal Vs. Union of India - (1961) 1 SCR 933 K. Veeraswami Vs. Union of India & Ors. - (1991) 3 SCC 655 Prithipal Singh & Ors. Vs. State of Punjab & Anr. - (2012) 1 SCC 10 He further contended that in establishing the link between the alleged benamdar and the public servant, the standard of proof required is direct evidence or circumstantial evidence of a clinching nature, which has to be strictly discharged by adducing legal evidence of a definite character. He further relied upon the decisions of this Court in Jaydayal Poddar (deceased) through L.Rs. & Anr. Vs. Mst. Bibi Hazara, (1974) 1 SCC 3, Krishnanand Agnihotri (supra), Valliammal (D) by L.Rs. Vs. Subramaniam & Ors., (2004) 7 SCC 233, and Heirs of Vrajilal J. Ganatra Vs. Heirs of Parshottam S. Shah, (1996) 4 SCC 490.

The learned senior counsel, next dwelt upon the purport of "income received from any lawful source" and drew our attention to Section 13(1)(e) of the 1988 Act, which reads as follows:

13. Criminal misconduct by a public servant – (1) A public servant is said to commit the offence of criminal misconduct,-

xxx xxx xxx xxx

(e) if he or any person on his behalf, is in possession or has, at any time during the period of his office, been in possession for which the public servant cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of income.

Explanation.- For the purposes of this section, “known sources of income” means income received from any lawful source and such receipt has been intimated in accordance with the provisions of any law, rules or orders for the time being applicable to a public servant.” He further contended that the term “income” which has been used in Section 13(1)(e), would include all earnings, sources whereof are not prohibited by law and it is always open to the accused to prove those other sources of income which have not been taken into account or brought into evidence by the prosecution. The term “income”, according to him, would also include receipts in the form of “gifts” and “loans” which have been disclosed to and accepted by the income tax authorities. He further pointed out that the concept of ‘known sources of income’ is not confined only to the source known to the prosecution but every other source of income which the accused is able to establish during the course of trial. In support of the said contention, he relied upon the following decisions of this Court:

C.S.D. Swami Vs. The State - (1960) 1 SCR 461 P. Nallammal & Anr. Vs. State - (1999) 6 SCC 559 Krishnanand Agnihotri (supra) M. Krishna Reddy (supra) According to the learned senior counsel, income tax/wealth tax returns and assessment orders, being public documents, are admissible in evidence. He further submitted that this Court has also accepted the income tax orders while deciding the cases under the 1988 Act. This Court has relied upon the following decisions:

Mohd. Mumtaz Vs. Nandini Satpathy (II) - (1987) 1 SCC 279 State of M.P. Vs. Mohanlal Soni - (2000) 6 SCC 338 Ananda Bezbaruah Vs. UOI - (1994) CrL.L.J. 12, para 8-14 M. Krishna Reddy (supra) State of A.P. Vs. J. Satyanarayana, JT 2000 (10) SC 430 DSP, Chennai Vs. K. Inbasagaran, (2006) 1 SCC 420 Kedari Lal Vs. State of Madhya Pradesh & Ors., (2015) 14 SCC 505 On the basis of above, the learned senior counsel submitted that under the 1988 Act the burden on the accused is proved by preponderance of probabilities as in a civil case and same is the degree of proof required under the Income Tax Act also. Therefore, where the assessee had established the income and the extent of the expenditure before the Income Tax authorities, the judicial decision thereunder would be binding on the prosecution in a case under the 1988 Act. Hence, he submitted that the judgment of the Trial Court on this question is wrong.

Having regard to the various evaluations relied upon by the prosecution, as he mentioned that in law, the expert evidence is an exception to the hearsay rule under

Section 46 of the Evidence Act. An expert is not a witness to a fact. His evidence therefore must be based on verifiable and reliable data and an expert witness has to give an opinion with certainty. He relied on the judgment of this Court in State of H.P. Vs. Jai Lal, (1999) 7 SCC 280 and other decisions. He further submitted that the evidentiary value of prevaricating witnesses is to be rejected. He relied upon the case of Suraj Mal Vs. State (1979) 4 SCC 725.

Learned senior counsel further submitted that the Court cannot set up a third case which is not the basis of prosecution case or that of the accused. He further contended that without making a company an accused, its property cannot be forfeited. He further contended that A1's income and expenditure have been accepted by the Income Tax authorities for all the five years of the check period. In none of the assessment years any income is assessed as from an unexplained source. Same is the position as regards Jaya Publication and for A2 also, and those orders have been exhibited in evidence. He further submitted that A1 had no disproportionate assets but her likely savings were to the extent of Rs.67,72,128.54. The prosecution has valued all the assets belonging to A1 to A4 and the 32 firms/companies, in a sum of Rs.66,65,20,395/-. The value of the assets held by them before the check period was assessed at Rs.2,01,83,957/-. The assets acquired during the check period is Rs.64,42,89,616/-. The value of the assets acquired by A1 alone as per DVAC is Rs.24,29,40,490/-.

However, it is A1's case that the assets acquired (including construction) by A1 during check period amounted to Rs.6,52,34,410.00 for which she had satisfactorily explained out of her known sources of income. The major heads of assets and the errors committed by the Trial Court were highlighted as hereunder:

A1 acquired only one property during the entire check period. It is vide Exhibit P1 for Rs.10,00,000/- shown as item 18 in Annexure-II. She made two constructions, a Farm House at Jeedimetla Village near Hyderabad and a construction at 31-A Poes Garden and renovated her residential building at 36 Poes Garden.

Vis-à-vis new and additional constructions, Mr. L. Nageswara Rao, learned senior counsel (as he then was) submitted that according to the prosecution the total cost was Rs.13,65,31,901/- and according to the accused as determined by the Income Tax authorities it is Rs.3,62,47,700/-. Hence, he submitted that deduction of Rs.10,02,84,201/- is required. He further pointed out that there are fundamental defects in the prosecution evidence in relation to the valuation of all the construction because measurement is not verifiable, age of the building is not given, there is no basis for calculating the price of non-scheduled items. As per prosecution's calculation the cost under the head new/additional construction in Grape Garden Farm House is Rs.6,40,33,901/- while as per A1 this cost is Rs.1,39,62,300/-. Therefore, he submitted that an amount of Rs.5,00,71,601/- should be deducted.

According to the learned senior counsel, the prosecution has examined PW-98 M. Velayudam, PWD Engineer (Vol.4 Page 148-179) and marked his Report Exh.P- 645 (Vol.33 Page 86-112). He submitted that the evidence of PW-98 should be rejected since there are three major defects in his

evidence. He further pointed out that his report is unreasoned and cannot be relied upon. The entire evaluation of electrical appliances by Mr. Udaya Suriyan, Asstt. Electrical Engineer, amounting to Rs.41,53,653/- (Exh.P-645) is inadmissible in evidence as this expert has not been examined as a witness. He further submitted that the defence evidence has not been taken into account by the Trial Court. He further contended that the calculation of the prosecution under the head 'New/Additional Construction at residential buildings at 31-A and 36 Poes Garden' is Rs.7,24,98,000/- (Trial Court Judgment – Page 1709 of Vol.VII), whereas the valuation as per A1 is Rs.2,14,35,4000/- . Accordingly, he submitted that an amount of Rs.5,10,62,600/- is to be deducted from the said amount.

He submitted that the prosecution has relied mainly on the evidence of PW- 116 Jayapal, PWD Executive Engineer (appear at Vol.5 Page 41) and the report prepared by him i.e. Exh.P-671 (Vol. 35 Page 16-47) to arrive at an erroneous calculation of Rs.7,24,98,000/-. According to the learned counsel, there are several infirmities in the report Exh.P-671 as well as deposition of PW-116. He also raised dispute with regard to the valuation of electrical lay outs being Exh.P-2152 submitted by PW-220. He also relied on the evidence of DW-78 – R. Raviraj, Executive Engineer (Vol.91 Page

212). He further contended that the total expenditure incurred by A1 towards construction was accepted by the Income Tax authorities after deep and pervasive scrutiny. He also submitted that the total expenditure incurred by A1 in the entire three constructions amount to only as under:

Renovation of 36 Poes Garden Rs. 76,74,900/-

Construction at 31-A Poes Garden Rs.1,35,10,500/-

Hyderabad Farm House addition Rs.1,39,62,300/-

Compound Wall for Hyderabad Rs. 11,00,000/-

Farm House

Total

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Rs.3,62,47,700/-

whereas the prosecution has wantonly inflated the expenditure in a sum of Rs.13,65,31,901/-. Therefore, there has to be deduction of Rs.10,02,84,201/- from the Annexure-II which denotes the value of the assets during the check period.

He further submitted that the prosecution has shown the DVAC valuation of golden jewellery acquired by A1 during the check period as Item 286, 288, 289, 290 & 291 to Rs.5,14,19,462.25. The learned senior counsel further pointed out that the Trial Court's valuation of gold jewellery acquired by A1 during the check period is Rs.2,51,59,144/-. With regard to the gold jewellery possessed by A1, Mr. Rao submitted that the total jewellery as on 31.3.1991 which was 21.280.300, was valued at Rs.1,50,56,146/- and there is no addition to the jewellery in that year. The above

figure was arrived at on the basis of increase in value of gold and as per report of the registered valuer being Exh.P-860. Therefore, it is indisputable and as per the prosecution document above-mentioned, being Exh. P-2180, and also wealth tax assessment orders and evidence of PW-227 and PW-213, it would be evident from Exh. P-1016, Vol.57, Page 186-187, the total gold jewellery owned and possessed by A2 as on 31.3.1991 was 1,912.150 gms. Therefore, the total jewellery comes to about 23,192.450 gms. It is further stated that A1 in her capacity as General Secretary of the AIADMK Party, got 3,365.800 gms. of gold Mementos which should be added to the total holding of A1 and A2. From Exh.P-704, Vol. 36, at 253-292, it would be evident that the total weight of the gold jewellery seized was 26,902.08 gms. which included mementoes. Therefore, he submitted that there is insignificant difference of 343.830 gms. According to him this difference might have arisen out of faulty weighment. He further submitted that the valuation of the jewellery filed in the return before the wealth tax authorities did not include mementoes.

He further pointed out that A1 had succeeded in all the proceedings before the Income Tax authorities and her case that the gold jewellery was already possessed by her earlier to the check period had been accepted by the authorities. Hence, he submitted that the total jewellery to the extent of 26,558.250 gms. has been accounted for and what remains is only a balance of around 343.830 gms. which is meager difference.

The learned senior counsel next pointed out that 416 Kgs. of silver was seized from A1 during the check period. The value of this silver has been taken as Rs.20,80,000/- at the rate of Rs.5,000/- per Kg as described in Item No.291 of the DVAC Annexre-II (Vol.1 Page 112). The Trial Court's finding is that 416 Kgs of silver is the illegal acquisition of A1 during the check period and the value of this at the rate of Rs.5,000/- per kg, is assessed at Rs.20,80,000/-.

The High Court has also accepted the said valuation. The Trial Court, in respect of costly watches, has duly accepted and allowed the case of the prosecution while accepting the valuation report and oral evidence of PW- 129 and PW-130. According to the learned senior counsel, PW-130 had been examined to value 91 watches. His report is Exh.740. He had given the total value of 91 watches at Rs.6,87,350/-. However, it would be evident from the testimony of these witnesses that they are not experts as they have no special proficiency on valuation of watches nor do they have experience in evaluating watches. He further submitted that A1 was not required to disclose personal effects as it is exempted under Section 2(14) of the Income Tax Act. Hence, the amount of Rs.15,90,350/- is liable to be excluded from the computation of the assets of A1. He also submitted that the entire amount with regard to footwear and sarees has to be excluded from the assets of A1 since the Trial Court has disbelieved the version of the prosecution.

The learned senior counsel next turned to the expenditure. Annexure-III of DVAC shows that the valuation of expenditure attributable to A1 to A4 and the companies during the check period is Rs.11,56,56,833/- and as per the prosecution the expenditure attributable to A1 is Rs.8,98,69,833/-. A1's case was that the expenditure incurred by her during the check period was Rs.2,49,28,815/-. As per the Trial Court's judgment its value is Rs.8,49,06,833/- (Page 1542 Vol.VI) and the findings of

the High Court which has been placed before us is at Pages 889-831.

He drew the attention of this Court specifically to the following particulars with regard to the Marriage of Tr. V.N. Sudhakaran:

Prosecution's Valuation – Rs.6,45,04,222.00 A1's case – Expenditure incurred by A1 for the marriage – Rs.28,68,000.00 Value as per Trial Court Judgment – Rs.3,00,00,000 (Page1452-1542 Vol.VI).

Value as per the High Court Judgment – Rs.28,68,000.00 (Pages 889-931) The Prosecution value of Rs.6,45,04,222.00 was split up by the prosecution itself in Item 226 of Annexure IV as follows:

Expenses towards erection of marriage pandal, over and above admitted/recorded payments – Rs.5,21,23,532/-

Expenditure towards cost of food, mineral water and tamboolam -

Rs.1,14,96,125/-

Cost of 34 titan watches (disallowed by the Trial Court) – Rs.1,34,565/-

Amount towards stitching wedding

dress for A3 Rs.1,26,000/-

Amount for purchase of 100 silver

Plates (paid by N. Sasikala) - Rs.4,00,000/-

Postal expenses for dispatching

56000 wedding invitations: Rs.2,24,000/-

Total Rs.6,45,04,222/-

Qua Marriage Pandals, the prosecution relied upon the evidence of Thangarajan who was examined as PW-181 who specifically stated that a huge pandal had been erected for the marriage and the cost of pandal itself was Rs.5,21,23,532/-. It is submitted that the evidence of PW-181 is unacceptable as it is merely hearsay, speculative, arbitrary and based on no verifiable data to reach the said amount. Hence, it is submitted by the learned counsel that his evidence ought to be rejected. According to A1, she had spent a sum of Rs.28,68,000/- which is reflected in the orders of the Income Tax authorities. The Trial Court has fixed this sum at Rs.3,00,00,000/- towards the expenditure for marriage. According to learned senior counsel appearing

for A1, the prosecution has not discharged its burden in respect of the quantum of expenditure for the marriage as well as the cost which was borne by A1. According to the learned counsel, the prosecution neither could establish the cost of construction of marriage pandal nor it led any evidence to show that A1 incurred any expenditure. Hence, the amount of Rs.5.21 crores cannot be said to have been established by the prosecution and hence the entire amount is liable to be deducted. The prosecution has not proved the entire item 226 in Annexure-II. Hence, the entire amount of Rs.6,45,04,222/- is liable to be excluded.

Learned counsel further pointed out that the Income Tax Department had accepted the version of A1 that she had incurred only an expenditure of Rs.29.81 lakhs, all by cheques except for a sum of Rs.3.1 lakhs. According to him, at the most, Rs.29,66,552/- is to be added in respect of the expenditure incurred by A1. According to him, the findings of the Trial Court cannot be accepted to the tune of Rs.3 crores towards the expenditure for marriage. On the contrary, the High Court has rightly accepted the case of the accused.

The Trial Court and the High Court have calculated the combined total income of A1 to A4 and we find that no appeal has been filed by A1 to A4 in respect thereof. Therefore, we at this stage, make it clear that we would adopt the same yardstick in respect of the combined income of A1 to A4, in absence of any persuasive reason to the contrary.

In re, income from Grape Garden, it appears that that the difference in estimated Grape Garden income between the prosecution and A1 is Rs.46,71,660/-. The prosecution has cited the income from the Grape Garden during the check period to the extent of Rs.5,78,340/- instead of Rs.52,50,000/- as computed by A1. While the Trial Court has concurred with the prosecution, the High Court has accepted the case of A1 and allowed an addition to the extent of Rs.46,71,660/- in respect of the income of A1 from Grape Garden. It is further submitted that the agricultural income of Rs.52,50,000/- requires to be taken as income available to A1 during the check period. According to the learned senior counsel, A1 has fully proved the receipt of agricultural income and the High Court has also accepted this.

With regard to the interest income of A1, the prosecution has allowed the same to the extent of Rs.58,90,925/- instead of Rs.77,40,135/- as claimed by A1 on the basis of amounts declared and assessed in Income Tax Returns/Assessment orders. The Trial Court has concurred with the prosecution and disallowed interest income of A1 amounting to Rs.18,49,210/- .

According to A1, the rental income was Rs.2,32,000/- per annum from 1.7.1991 to 30.4.1996, at the rate of Rs.4,000/- per month, in relation to the property in St. Mary's Road, Chennai. It is also accepted that the Income Tax return could not be filed for the year 1.4.1992 to 31.3.1993.



The claim of A1 is that the amount of gifts received by her on the occasion of her 44th birthday was Rs.2,15,00,012/-(cash and drafts) and Rs.77,52,059/- (foreign remittance) and this entire amount is to be allowed as income. He has submitted that the prosecution has admitted the receipt of the gift, it having been contemporaneously banked, but the amounts were not taken into account as income or lawful resource available to A1. The Trial Court has disallowed it in entirety. However, the High Court accepted the case of A1 and reduced the amount of Rs.1,50,00,000/- received from gift. It is submitted that the said income ought to have been taken into consideration by the Trial Court.

Learned senior counsel further submitted that gift has been recognized as valid source of income by this Court in its judicial pronouncements and he relied upon the case of M. Krishna Reddy (supra) and Kedari Lal (supra). It is further pointed out that A1 had received an amount of Rs.6,28,569.00 from Sasi Enterprises in her capacity as partner during the check period which was not repaid by A1 to M/s. Sasi Enterprises, thereby treating it as her drawings as a partner of the said firm.

It is further pointed out that A1 had received a loan of Rs.1,53,03,000.00 from A2 and her proprietary firms. Jaya Publication was started in the year 1988. At the relevant time, A1 and A2 were the only partners. It was carrying on business of printing and was running a daily newspaper called Namadhu MGR. This daily newspaper used to carry all the announcements of the General Secretary as also all the AIADMK Party's news. Jaya Publication apart from its regular business income had also received money through subscribers deposit schemes. It is submitted that with a view to boost the circulation and the readership of the newspaper, the subscribers scheme was started one year earlier to the check period. Under the scheme any person could make a deposit of Rs.12,000/-, 15,000/- or 18,000/- and the subscribers would receive 4, 5, or 6 copies daily free of cost, according to the deposit he made. The deposit was refundable on 15 days notice of demand.

To establish the receipt under the said deposit scheme, A1 produced Income Tax returns and independent evidence from subscribers to probabalise and prove receipt of money. The money received under the scheme from 1990 to 1996 was deposited in the bank account of Namadhu MGR or in the account of Jaya Publication. It is submitted that the Income Tax authorities accepted the said scheme of deposit. According to the learned senior counsel, there was a scrutiny of the account of Jaya Publication and Namadhu MGR by an internal auditor of the prosecution department and a report was filed. Yet the auditor was not examined nor his report was marked in evidence. It is submitted that an adverse inference ought to be drawn against the prosecution evidence on account of suppression of the material evidence. It is submitted that the Trial Court committed glaring errors while dealing with the scheme deposit claim of Jaya Publication. The learned counsel submitted that the accused had produced the order of the Income Tax authorities relating to the scheme deposit covering the entire check period of 5 years which was overlooked by the Trial Court. According to him, the drawing of A1 from Jaya Publication in her capacity as partner of Jaya Publication, to the extent of Rs.34,92,000/- is proper and lawful. It is further submitted that A1 received from Jaya Publication Rs.24,75,000/- and further amount spent by Jaya Publication on behalf of A1 for construction of residence at 36, Poes Garden, Chennai, at Rs.76,74,900/-. The evidence was placed before the Court, being Exh.D-226 and the deposition of DW-88. Therefore, the total of the above two items in aggregate comes to Rs.1,01,49,900/-. It is further submitted that the loan from Can Fin Homes is about Rs.75,00,000/- which was availed as loan from Can Fin Homes on 29.9.1992. The

loan was also repaid by Jaya Publication on behalf of A1 on 27.3.1995 and the same was not repaid by A1 to Jaya Publication, thereby treating it as her drawings as a partner of Jaya Publication. It is submitted that the entire amount of Rs.13,89,19,475.00 is also the resource available to A1 and A2 for offering an explanation under the 1988 Act.

Referring to the attribution of assets of A2 to A4, six companies and other firms to A1, the learned senior counsel contended that the prosecution has included the properties acquired by the following companies to the account of A1 and the value of all the properties has been included in the total assets.

S.No.	NAME OF THE COMPANY	DATE OF INCORPORATION
1.	Lex Property Development Pvt. Ltd.	25.09.1990
2.	Meadow Agro Mills Ltd.	11.10.1990
3.	Ramraj Agro Mills Ltd.	28.05.1986
4.	Riverway Agro Pvt. Ltd.	22.10.1990
5.	Indo Doha Chemicals and Pharmaceuticals Ltd.	02.01.1990
6.	Signora Business Enterprises Ltd.	22.10.1990

The properties held by all the above companies have been computed in Annexure-II by the prosecution in a sum of Rs.4,70,24,439/-.

According to the learned senior counsel, the companies assets required to be excluded. He urged that A1 was neither a shareholder nor a director or associate of these six companies. Therefore, it is submitted that there is no justification to attribute the properties of the companies to A1. For these reasons, he submitted that the property of the company cannot be included in the holding of A1 requiring her to give an explanation. Hence, it is submitted that all the properties acquired by and constructed by the said companies are liable to be excluded totally from consideration and thus a total amount of Rs.4,70,24,439/- is liable to be excluded.

The learned senior counsel submitted that conspiracy, though can be inferred from circumstances, in this case, the mere fact that A1 to A4 were residing in the house belonging to A1 cannot be a circumstance to prove conspiracy. According to him, A1 and A2 were partners in two partnership firms and such partnership connection cannot be an incriminating circumstance. According to him, A1 to A4 have purchased properties with their own efforts, with the money earned or mobilized by them. Accordingly, it is submitted that the prosecution has not established any circumstance from which an inference of conspiracy can be drawn. There is no circumstance proved in this case by the prosecution from which a conclusion can be drawn that there was meeting of minds of A1 to A4 with a view to enable A1 to commit an offence under Section 13(1)(e) of the 1988 Act. He further submitted that during the check period, starting of a firm by a non- public servant could never be a circumstance by itself to infer conspiracy. Hence, it is submitted that there is no direct or indirect evidence in the form of proved circumstance to infer conspiracy. Hence, it is submitted that the judgment of the High Court should be affirmed.

Mr. Shekhar Naphade, learned senior counsel appearing on behalf of respondent Nos.2 to 4 submitted that the abstract of Annexures-I to VII are assets relating to A2 to A4, firms & companies and he drew our attention to the said Annexures. According to him, the properties acquired by A2 to A4, firms & companies prior to the check period as per DVAC, would appear from the following chart:

ANNEXURE - I	Properties acquired by Accused No.2, Jaya Publications and Sasi Enterprises	prior to check period	according to DVAC which is not disputed	TMT. N. SASIKALA				
Description of the	Reference	Stands in the	Value of	Annexure	Item No	Property	of	Name
the	No.	in	Document -	of	property	Annexure I	Sale	Rs.
flat No.7,	Tmt.N.Sasikala	3,13,530	1	6	R.R. Flats, 3/4 Antu	17.04.1989		
Santhome,	Sale deed				Chennai-4 of			
at	30-12-1988	Tmt. N. Sasikala	5,85,420	I	15			
	Village, Ponnagar,				Trichy in Plot			
					No.102, 3rd Cross			
					Road, New Ward,			
					No.K, Block			
					No.30, T.S.No.107,			
					totally			
					measuring 3525 Sq Ft			
					purchased from			
					MIRASI of 22A,			
					William Road,			
					contonment Trichy,			
					Cash Balance as on	30-12-1988	Tmt. N. Sasikala	13,601
					I	24	1-7-1991 in Canara	
					Bank Kellys Branch			
					SB 38746 Opened on			
					30/12/1988 in the			
					Name of			
					Tmt. N.			
					Sasikala			
					Cash Balance as on	07-01-1991	Tmt. N. Sasikala	1,40,198
					1-7-1991 in Canara			
					Bank Mylapore SB			
					23218 Opened on			
					23/5/1990 in			
					the			
					Name of Tmt. N.			
					Sasikala			
					62 items of Jewels			
					As per			
					Tmt. N. Sasikala	9,38,460	1	45
					claimed to be of			
					evaluation			
					Tmt. N. Sasikala as			
					evaluated by M/s.			
					report of			
					VBC Trust	M/s.VBC		
					Trust			
					TOTAL	19,91,209		
					JAYA PUBLICATION			
					Description of the			
					Reference			
					Stands in the			
					Value of			
					Annexure			
					Item No			
					Property			
					of			
					Name			
					the			
					No.			
					in			
					Document -			
					of			
					property			
					Annexure 1			
					Sale deeds			
					Rs.			
					Building at Door	18.06.1989	M/s Jaya	5,70,039
					I	7	No.19, Pattammal	
					Publications			
					Street, Chennai Plot			
					Sale deed			
					(Selvi			
					No.83,		J.Jayalalitha	
					R.S.No.4087 Extent			
					and Tmt. N.			
					1897 Sq ft		Sasikala)	
					purchased from V.H.			
					Ssubramanian			
					S/o.H.Venkatesubban,			
					15			
					Venkatraman			
					Street, Srinivasa			
					Avenue, Chennai-28.			
					Land and Building			
					08.12,	M/s Jaya	5,28,039	I
					17	Thiru Vi KA	1990	Publications
					Industrial Estate			
					Sale deed			
					(Selvi			
					Guindy in		J.Jayalalitha	
					S.No,55, 56 Block			
					and Tmt. N.			
					No.V1			
					extent		Sasikala)	
					5658 sq.ft shed			
					No.C-8 Adyar			
					village			
					Cash balance as on			
					Account	Namadhu MGR	5,51,826	I
					26	1.7.91 CA No 1952	opened	
					Canara Bank ,	on		
					Mylapore	23.10.89		
					Cash Balance as on	07-01-1991	M/s Jaya	7,83,861
					1	28	1-7-1991 in Canara	
					Publications			
					Bank Mylapore CA			
					(Selvi			
					2047			
					opened on		J.Jayalalitha	
					26-9-90 on transfer			
					and Tmt. N.			
					from Kellys Branch			
					Sasikala)			
					in the Name of Selvi			
					J. Jayalitha and			
					Tmt.N.Sasikala			
					Fixed Deposit	FDR dt	M/s Jaya	64,520
					1	29	No,451/90 dated	19.06.1990
					Publications			
					19,6,1990 with			
					(Selvi			
					Canara Bank,		J.Jayalalitha	
					Mylapore			
					and Tmt. N.			
					Sasikala)			
					TOTAL	24,98,285		
					SASI ENTERPRISES			
					Description of the			
					Reference			
					Stands in the			
					Value of			
					Annexu			
					Item No			
					Property			
					of			
					Name			
					the			
					re No.			
					in			
					Document -			
					of			
					property			
					Annexu			
					Sale deeds			
					Rs.			
					re I			
					Shop No.14 Ground			
					07-05-1989	M/s. Sasi	98,904	I
					8	Floor at 602, Anna		
					Enterprises -			
					Salai Chennai - 6			

Sale deed	Partners Selvi					Jayalaitha and					Tmt. N.					Sasikala			
Undivided share of	21-9-1989	M/s, Sasi	2,10,919	I		Land only at	Sale deed	Enterprises -											
	Door No. 14 Khadar		Partners Selvi				Navaz Khan road,		Jayalaitha and			9							
Nungambakkam at		Tmt. N.				R.S.No.58/51 to the		Sasikala				extent of							
68/12000 undivided					share in 11					grounds and 736					sq.ft. of land				
Land and building at	19-04-1990	M/s. Sasi	1,57,125	I	12	Tanjore S.No 1091		Enterprises -											
		extent of 2400	Sale deed	Partners Selvi				sq.ft.		Jayalaitha and					Tmt, N.				
Sasikala				Vacant site at Blake	19-04-1990	M/s. Sasi	1,15,315	I	13	H D Road									
Enterprises -				Tanjore Town 3rd	Sale deed	Partners Selvi				division 6th		Jayalaitha							
and				Ward Mahar Nombu		Tmt. N.				chavadi extent 5100		Sasikala				sq.ft. in			
T,S.No.					1091					Vacant site at Ward	19-04-1990	M/s. Sasi	2,02,778	I	14	No.6			
in Manar Nombu		Enterprises -				Chavadi extent 8970	Sale deed	Partners Selvi				sq. ft.							
in T.S. No.		Jayalaitha and				1091 Tanjore Town		Tmt. N.					Sasikala				Dry Land		
to the	07-12-1990	M/s. Sasi	75,210	1	16		extent of 3.23 Acres		Enterprises -				in						
S,No.402-2 of	Sale deed	Partners Selvi				Sundarakottai		Jayalaitha and				Village,							
Mannargudi		Tmt. N.				Taluk Tanjore distr.		Sasikala				TSR 333 (Swaraj							
01-12-1989	M/s. Sasi	2,99,845	1	22	Mazda Van)		Enterprises -				Date of	Partners							
Selvi					registrati	Jayalaitha and					on	Tmt. N. Sasikala				Cash Balance as on			
07-01-1991	M/s. Sasi	2,29,578	I	33	01/7/1991 in		Enterprises-				Canara Bank,								
Partners Selvi				Mylapore CA 2061		Jayalaitha and				Opened on 21/3/1991		Tmt. N.							
		in the name of Sasi		Sasikala				Enterprises in which					Both Selvi						
J.Jayalalitha and					Tmt. N Sasikara are					partners					Amount paid of				
28-7-1993	M/s. Sasi	50,000	1	50	72/12000 on share		Enterprises -				of land in 11 and								
Partners Selvi				1736 sq.ft in b/s		Jayalaitha and				at 14, gems court		Tmt. N.							
Khadhar Navaz		Sasikala				Con Road,					Nungambakkam paid by					Ch, dated			
23.4.90 of					CB which was					registered as					document No.641/93				
S R Thousand					Lights, Dated					28/7/1993					TOTAL	14,39,674			
GRAND	Rs.	59,29,168				TOTAL				He further submitted that properties acquired by A2									
to A4, firms & companies prior to the check period were not taken into account by DVAC and he  
filed a chart in respect thereof, which is hereunder:-

He further submitted that properties acquired by A2 to A4, firms & companies at the end of the check period according to DVAC would appear from the following Chart :

|ANNEXURE -II - PART -A | |Properties acquired by Accused No.2-4 & others at the  
end of | |check period according to DVAC | |Entity Wise Summary |Amount Rs. |At  
Page reference | | | | |Mrs.N.Sasikala |4,35,62,372| | | | |Jaya Publications  
|4,07,74,157| | | | |Sasi Enterprises |2,80,05,857| | | | |Green Fam House  
|1,77,53,017| | | | |Jay Farm House |1,42,84,079| | | | |JJ Leasing and |1,838 | |  
|Maintenance | | | | |Jay Real Estate |44,37,036 | | | | |JS Housing  
Development |41,35,497 | | | | |Jaya Contractors and |10,98,087 | | | | |Builders | | | |  
				Kodanad Tea Estate	7,60,00,000					Sakthi Constructions	1,02,490				
				Lakshmi Constructions	1,02,490					Gopal Promoters	1,02,490				
V.N.Sudhagaran -	1,19,89,961					Individual					J.Elavarasi	6,04,07,252			

|||J.Vivek - Son and |10,20,823 |||daughter of ||| |Mrs.J.Elavarasi ||| |||  
 |Son and daughter of |38,421 ||| |Mrs.J.Elavarasi ||| ||| |||Mahasubha lakshmi  
 Kalyana|58,78,776 |||Mandapam ||| ||| |||Jaya Finance P limited |1,760 ||| |||  
 |Anjaneya Printers Private|6,16,91,574| |||limited ||| ||| |||Super Duper TV Private  
 |41,22,377 |||limited ||| ||| |||GRAND TOTAL |37,55,10,35| |||4 ||| Since  
 companies (Signora business enterprise, Meadow Agro Farms, Ramraj Agro Mills,  
 Riverway Agro Mills, Lex Property Development, Indo Doha Pharmaceuticals) are  
 separate legal entities and they are not accused herein. Hence their properties are  
 liable to be excluded. Their assets acquired by them are not attributable to any of the  
 accused as there is no evidence that these assets were acquired with the funds  
 provided by the Accused.

## | ANNEXURE - II

| Properties acquired by Accused No.2 during check period according to DVAC

| TMT. N. SASIKALA - Accused No.2

Description of the   Property	Referenc   e of   Document	Stands in the Name   of	Value of   the   property   Rs.	Anne   xu   re   No.	Item No in   Annexure   II
Land and Flot No.7   R.R.Flats, 3/4 Anthu   Street, Santhome,   Chennai-4 of   Tmt.N.Sasikala (Doc   no.575/89, dt 17.4.1989   of SR0, Mylapore)	17-04-19   89   Sale   deed	Tmt. N. Sasikala	3,13,530	II	7
Land and building at   Abishekapuram Village,   Pon Nagar, Trichy (in   plot No. 102, 3rd Cross   Road, New Ward No.K,   Block No.30, T.S.No.107)   to the extent of 3525   Sq.ft Tmt.N.SasikalaW/o.   M.Natarajan   (Doc No.2256/90,   dt.3.5.90 of ORB,   Thanjavur) PW 144 & DW   88	03-05-19   90   Sale   deed	Tmt. N. Sasikala Ex   P-782 (Pg. 128.   129,. Vol. 39) and   D-287 - IT return   (1991 -92) Pg. I -   5 of Vol. 157)	5,85,420	II	15 (also listed   as 301)
Land and Building to   the extent of 25035   sq.ft. in S.No.93,94 and   95 of Mannargudi village   Haridranadhi west street   - PW 138 & PW -99	22-8-199   1   Sale   deed	Tmt. N. Sasikala   Ex-P-646, Pg. 113   -124 of Vol. 33 &   P1510 (SB A/c   23218 opened on   23,05.90) (Pg. 235 -   248, vol. 61)	6,78,000	I I	19
Land and Building at   Door No. 16 IppaBabi   (Radhika Nagar) Anjaiah   Garden Boosaredddey Guda   Road, Secundarabad	25-3-199   2   Sale   deed	Tmt. N. Sasikala   Ex-P-1510, Pg. 235   -248 of Vol. 61 &   Ex-P 935, Pg. 235 -   242 Vol. 55	5,57,761	I I	22

Contonment, S.No.49 and		Ex-P-1513 & 1514,			
50 Land Extent 222.92		Pg. 253 - 254 & 255			
sq. mt. Building area		-256 of Vol. 61. -			
2200 sq.ft.PW - 163 -		DD challans for			
SRO - Srinivasa Rao		payment to Jaspal			
Cost of acquisition of	01-09-19	Tr.V.N. Sudhakkaran	84,21,000	II	33
shares of M/s. Anjeneya	93	and Tmt. N. Sasikala			(Value
Printers (P) Limited at	Sale	Ex- P-41, Pg.			of Machineries
No. 48 Inner Ring Road,	deed	107-112 of Vol. 14 &			costing
Ekkattuthangal, on		Ex- P-1519, Pg. 263			Rs.20,16,000/-
1-9-93 ( Towards		- 276 of Vol. 61 (CA			to be deleted)
transfer of shares of		• 2196			
Rs. 64,05,000/-					
machinery cost of Rs,					
20,16,000 from Tr.					
Naresh Shroff - PW 15					
4.41 Acres of dry Land	28-10--1	Tmt. N. Sasikala	37,410	II	34
in S.No.198/180 F of	993	Ex • P-83, Pg. 160 -			PW - 31
Velagaburam Village - PW	Sale	171 of vol. 21			Ratnavelu
32 to 39	deed				PW • 32 –Babu
					PW
					-39-Venu-S.R.0
					PW - 47 -
					Muthaiah
1.42 acres of dry Land	28-10-19	Tmt, N. Sasikala	12,060	II	35
in S.No.198/180 F3,	93	Ex - P-91, Pg. 242 -			PW - 31 -
198/1598 of Velanapuram	Sale	252 of Vol. 21			Ramavelu
Village - PW 37 & PW 39	deed				PW - 32 • Babu
					PW-39-Venu-S.R.
					0 PW -47 •
					Muthaiah
	28-10-19	Tmt. N. Sasikala	12,060	II	3 6
1.42 acres of dry Land	93	Ex - P-84, Pg. 172 -			PW • 31 -
in S.No.198/180/F 12	Sale	179 of Vol. 21			Ratnavelu
198/161 A 198/160A	deed				PW • 32 – Babu
198/159 D2, 198/158 B2					PW-39-Venu-S.R.
198/157 BI of					0 PW -47 -
Velakkapuram Village -					Muthaiah
PW 33 & PW 39					
1.42 Acres of dry land	28-10-19	Tmt. N. Sasikala	12,060	II	
in S.No. 198/180 FII,	93	Ex - P-92, Pg. 1 -			3 7
179 A 163A.162A, 161B,	Sale	12 of Vol. 22			PW • 31 -
157 B2, 156.8, 155 81 of	deed				Ratnavelu
Velakkapuram Village -					PW • 32 – Babu
PW 31, PW 39 & PW 47 -					PW-39-Venu-S.R.
Read PW 47					0 PW -47 -
					Muthaiah
4.41 Acres of dry Land	28-10-19	Tmt. N. Sasikala Ex	37,385	II	38
in S.No.198 of	93	• P-81, Pg, 127 •			PW - 31 -
Velagapuram Village - PW	Sale	134 of Vol. 21			Ratnavelu
31 & PW 39	deed				PW • 32 • Babu
					PW-39-Venu-S.R.
					0 PW - 47 -

1,42 Acres of dry Land in S.No.198 of Velagapuram Village • PW 31, PW 34 & PW 39	28-10-1993	Tmt. N. Sasikala Ex - P-85, Pg. 180 - 186 of Vol. 21	12,060	II	Muthaiah 39 PW - 31 - Ratnavelu PW • 32 • Babu PW-39-Venu-S.R. 0 PW-47 - Muthaiah
1.42 Acres In S.No 198 of velagapuram village - PW 39, PW 31 & PW 35	28-10-1993	Tmt. N. Sasikala Ex - P•93, Pg. 13 - 26 of Vol. 22	12,060	I I	40 PW - 31 • Ratnavelu PW - 32 - Babu PW -39-Venu-S.R.0 PW -47 - Muthaiah
4.41 Acres of dry Land in S.N0.198 of Velagapuram Village - PW 31, PW 34 & PW 39	28-10-1993	Tmt. N. Sasikala Ex • P-86, Pg. 187 - 200 of Vol. 21	37,381	Il	41 PW - 31 - Ratnavelu PW • 32 • Babu PW-39-Venu-S.R. 0 PW - 47 - Muthaiah
4.41 Acres of dry Land in S.N0.198 of Velagapuram Village - PW 31, PW 38 & PW 39	28-10-1993	Tmt. N. Sasikala Ex - P-90, Pg. 231 - 241 of Vol. 21	37,385	II	42 PW - 31 - Ratnavelu PW • 32 • Babu PW-39-Venu-S.R. 0 PW - 47 - Muthaiah
4.41 Acres of dry Land in S.N0.198 of Velagapuram Village - PW 31, PW 35 & PW 39	28-10-1993	Tmt. N. Sasikala Ex- P-87, Pg. 201 - 209 of Vol. 21	37,385	II	43 PW - 31 - Ratnavelu PW • 32 • Babu PW-39-Venu-S.R. 0 PW - 47 - Muthaiah
1.42 Acres of dry Land in S.No.198 of Velagapuram Village - PW 31, PW 39 & PW 42	28-10-1993	Tmt. N. Sasikala Ex - P-94, Pg. 27 - 37 of Vol. 22	12,060	II	44 PW - 31 - Ratnavelu PW • 32 • Babu PW-39-Venu-S.R. 0 PW - 47 - Muthaiah
4.41 Acres of dry Land in S.N0.198 of Velagapuram Village - PW 31, PW 36 & PW 39	28-10-1993	Tmt. N. Sasikala Ex- P-88, Pg. 210 • 220 of Vol. 21	37,410	II	45 PW - 31 - Ratnavelu PW • 32 • Babu PW-39-Venu-S.R.

					0
					PW - 47 -
					Muthaiah
4.41 Acres of dry Land	28-10-19	Tmt. N. Sasikala	37,410	II	46
in S.No.198 of	93	Ex • P-89, Pg. 221			PW - 31 -
Velagapuram Village - PW	Sale	- 230 of Vol. 21			Ratnavelu
37 & PW 39	deed				PW • 32 • Babu
					PW-39-Venu-S.R.
					0
					PW - 47 -
					Muthaiah
1.42 Acres of dry Land	28-10-19	Tmt. N. Sasikala	12,060	II	47
in S.No.198 of	93	Ex - P-95, Pg. 38 -			PW - 31 -
Velagapuram village - PW	Sale	49 of Vol. 22			Ratnavelu
31 & PW 39	deed				PW • 32 • Babu
					PW-39-Venu-S.R.
					0
					PW - 47 -
					Muthaiah
41 cents of dry land in	28-10-19	Tmt. N. Sasikala	3,498	II	48
S.No. 198 of Velagapuram	93	Ex - P-82, Pg. 135			PW - 31 -
village - PW 31	Sale	- 159 of vol. 21			Ratnavelu
	deed				PW • 32 • Babu
					PW-39-Venu-S.R.
					0
					PW - 47 -
					Muthaiah
5.80 acres in	10-11-19		1,95,800	II	95
S.No.392/6, 380/4, 5,	94	Tmt. N. Sasikala			D-251 to 257
392/3, 5,1,2,4, 381/9,	Sale	Ex - P•96, Pg. 50.			DW-93
380/1 2 in Payyanoor	deed	55 of Vol. 22 -			
Village - PW 40 & PW 159		Sale deed			
		Ex-P-1519,			
		Pg.263-276 of Vol.			
		61 - CA 2196,			
		Ex-P-1528, Pg.			
		287-289 of Vol. 61			
		-DD challan &			
		Ex-P1899, Pg. 49 -			
		50 of Vol. 63 -			
		cheque copy			
3.52 acres in Doc.	10-11-19	Tmt. N. Sasikala	2,86,520	II	96
No.391/1, 2, 3, 5, 6,	94	Ex - P-97, Pg. 56 -			D-25I to 257
7,392/8 9,10,11 in	Sale	61			DW-93
Payyanoor village - PW	deed	of Vol. 22 - Sale			
40 & PW 159		deed			
5.28 Acres in	10-11-19	Tmt. N. Sasikala	2,54,670	II	97
S.No.384/I, 3, 404/1,	94	Ex - P-98, Pg. 62 -			D-25I to 257
381/3,4,5,6,7,10,11 in	Sale	67 of Vol. 22 -			DW-93
Payyanoor Village - PW	deed	Sale deed			
40 & PW 159					
0.40 acres in S.No.383	10-11-19	Tmt. N. Sasikala	1,94,012	II	98
in Payyanoor Village -	94	Ex - P-99, Pg. 68 -			D-251 to 257



PW 40 & PW 159	Sale deed	71 of Vol. 22 -Sale deed			DW-93
0.40 acres in S.No.383 in Payyanoor Village - PW 40 & PW 159	10-11-1994	Tmt. N. Sasikala Ex-P-100, Pg. 72 - Sale deed	2,04,012	II	99 D-251 to 257 DW-93
2.76 acres in S.No.403/1 in Payyanoor Village - PW 40 & PW 159	10-11-1994	Tmt. N. Sasikala Ex - P-101, Pg. 77 - 80 of Vol. 22 - Sale deed	1,76,910	II	100 D-251 to 257 DW-93
4.23 Acres in S.No.379/2 and 379/3 of Payyanoor Village - PW 40 & PW 159	10-11-1994	Tmt. N. Sasikala Ex • P-102, Pg. 81 - 85 of Vol. 22 - Sale deed	1,91,248	II	101 D-251 to 257 DW-93
0.51 acres in S.No. 381/9,392/1 and 392/2 in Payyanoor Village - PW 40 & PW 159	10-11-1994	Tmt. N. Sasikala Ex - P-103, Pg. 86 - 91 of Vol. 22 - Sale deed	2,14,810	II	102 D-251 to 257 DW- 93
Cost of Transfer of 6,14,000 shares of M/s.Ramraj Agro at Vendampalai at the rate of Rs.3/- per share from Gandhi and others (6,18,000 shares minus 4000 shares) - PW 501	27-11-1994	M/s. Ramraj Agro Mills. Ex- P-1519, Pg. 263-276 of Vol. 61 - CA 2196 DD Challan dt. 20.12.1994	18,42,000	II	127
One sixth undivided shares of land in 5 grounds and 11333sq.ft. in s.no.3334/1a in Mylapore Iuz Avenue - PW 43 & PW 159	21-3-1995	Tmt. N. Sasikala Ex-P-105, Pg. 97. 103 - Sale deed, Ex-P1519, Pg. 263-276 of Vol. 61 - CA 2196 Payment dated 21.03.1995 with Rs.7.50 lacs + Rs.1.50 Lacs	10,87,196	II	155
Cost of acquisition of Luz avenue property other than the consideration covered by document Nos.241/95 to 252/95 of S.R.O.North Madras for the purpose of clearing the loan that stood in the name of properties in the Indian Bank Abiramapuram - PW 43, PW 44 and PW 45	PW-43 denied of having received by cash	No document and already argued	76,00,000	II	159
2.03 acres in S.N0.385/12.385/13 385/14 in Payanoor Village - PW 41 & PW 159	19-7-1995	Tmt. N. Sasikala Ex-P-1510, Pg. 235 - 248 of Vol. 61 -*(SB A/c 23218 opened on 23.05.90) Ex-P-1518, Pg.	3,44,195	II	170

		261-262 of Vol. 61			
		- DD paid;			
		Ex-P-1631, Pg.			
		52-53 of Vol. 62			
		-Cheque paid;			
		Ex-P104, Pg. 92-96			
		of Vol.22			
2.34 acres in S.No.	19-7-199	Tmt. N. Sasikala	3,91,655	II	171
385/7, 8, 9 386/1a, I b,	5	Ex-P-912-Sale deed			
lc. ld,386/2 in Payanoor	Sale	(Pg. 142 - 147 of			
Village - PW 41 & PW 159	deed	Vol.55)			
0.90 acres in	19-7-199	Tmt. N. Sasikala	3,21,030	II	172
S.No.386/15, 385/1, 2,	5	Ex-P-913-Sale deed			(Totally
3, 4, 5, 6 10 Payanoor	Sale	(Pg. 148 -153 of			Rs.10,56,880/-
Village - PW 41 & PW 159	deed	Vol. 55)			incl. stamp
					duty & regn
					fees for items
					170-172)
New/Additional	Evaluati	Tmt. N. Sasikala	1,25,90,2	II	176
Construction in Farm	on	Ex-P-662, Pg. 31 -	61		
House Bangalows at	Report	87 of Vol. 34 -			
Payyanur in Chengai Anna		which is			
Dist - PW 107					
cash Balance as on	30-4-199	Tmt. N Sasikala	771	II	195
30/4/1996 of ca 1071 of	6	Fresh Mushroom			
IB Apiramapuram opened		Proprietrix -			
on 11/3/1994 - PW 182		Ex-P-1117, Pg. 233			
		-240 of Vol. 58			
Cash Balance as on	30-4-199	M/s. Metal King	2,900	II	201
30-04-96 in CB Mylapore	6	sole Prop.			
CA 2277 Opened in		N.Sasikala - Ex-P.			
10-11-93 - PW 201		2081, Pg. 216-252			
		of Vol. 63			
Cash Balance as on	30-4-199	Tmt. N. Sasikala -	1,889	II	202
30.04-96 in CB Mylapore	6	Ex-P-1519, Pg.			
CA 2196 opened on		263-276 of Vol. 61			
1-12-92 - PW 201					
Cash Balance as on	30-4-199	Tmt. N. Sasikala -	1,095	II	204
30-04-96 in CB Mylapore	6	ExP-1510, Pg.			
SB 23218 Opened on		235-245 of Vol. 61			
23-5-90 - PW 201					
cash Balance as on	30-4-199	M/s. Metal King	3,17,232	II	205
30-04-96 in CB Guindy in	6	sole Prop.			
CA 1245 Opened on 2-1.95		N.sasikala -			
in the name of Metal		Ex-D-281, P.			
king - PW 201		142-176 of Vol. 156			
Cash Balance as on	30-4-199	Tmt. N. Sasikala	561	II	212
30-04-1996 in CB	6	Ex-P-2031, Pg.			
Mylapore CA 2133 Opened		156•183 of Vol. 64			
on 3-2-92 - PW 201					
Cash Balance as on	30-4-199	Tmt. N. Sasikala	2,34,000	II	229
30-04-96 in CBI SB 23792	6	Ex-P-937, Pg.			
secundarbad opened on		255-256 of Vol. 155			

29-1-93 • PW 164					
TN - 01 - F - 9090 Tata	18-08-19	Tmt. N. Sasikal	3,88,376	II	241
Searra car - PW 57 & PW 66	92	Ex-P-228 & P-229, Pg. 13 & 14, Vol. 25; Ex-P-264, Pg. 85 of Vol. 25 - Registration Ex-P-1510, Pg. 235 - 245 of Vol. 61-SB A/c 23218 - Canara bank			
TN - 09 H 3559 TATA	26-03-19	Tmt. N. Sasikala	5,11,118	II	243
Searra car - PW 57 & PW 69	96	Ex-P-231, Pg. 18 of Vol. 25			
Tn 09 H 3496 TATA Searra car - PW 57 & PW 69	25-03-19	Tmt. N. Sasikala	5,11,118	II	244
	96	Ex-P-230, Pg. 16 of Vol. 25 & P-232, Pg. 20 of Vol. 25 Ex-P-1519, Pg. 263-276 of Vol. 61 payment dt 04,04.96 for Rs.10,60,790/- for Items 243 & 244			
TN 09 - E 9036 ( Maruthi car) - PW 58 & PW 69	19-12-19	M/s. Metal King	2,22,485	II	253
	94	sole Prop. N.Sasikala ExP-236, Pg. 28 of Vol. 25 & P-286, Pg. 110 of Vol. 25			
TN 09 B 6966 Bajaj Tempo Omni Bus - PW 59 & PW 69	19.04-19	M/s. Metal King	2,03,979	II	254
	91	sole Prop. N.Sasikala ExP-242, Pg. 40 of Vol. 25 & P-288, Pg..112 of Vol. 25.			
TN 09 B 6975 (Bajaj Tempo van) - PW 59 & PW 69	19-04-19	M/s. Metal King	2,03,979	II	257
	91	sole Prop. N.Sasikala Ex-P-241, Pg. 38-39 of Vol. 25 & P-287, Pg. 111 of Vol. 25			
62 items of Jewels claimed to be of Tmt. N. Sasikala as evaluated by M/s. VBC Trust on 31.3.1991 - PW 179	As per	Tmt. N. Sasikala	9,38,460	II	285
	evaluati	Ex-P-1014, Pg. 181-183 of Vol. 57 & P.1015, Pg. 184 -185 of Vol. 57 (Before the check period)			
	on				
	report				
	of M/s,				
	VBC				
	Trust on				
	31-3-1991				
	1				
34 items of Jewels	Evaluati	Tmt. N. Sasikala	17,54,868	II	287

purporting to be Tmt.	on	Ex-P-1016, Pg.			
Sasikala as evaluated by	Report	186-188 of Vol. 57			
M/s. VBC Trust on	dated	(Before the check			
16-1-1992 - PW 179	16-1.199	period )			
	2				
Machinery subsequently	Evaluati	M/s. Metal King	7,69,000	II	293
purchased for M/s. Metal	on	sole Prop.			
King - PW 115	Report	N.Sasikala -			
		Ex-P-665			
Cash Balance as on	30-4-199	Tmt. N. Sasikala	17,502	II	300
30-04-1996 in SB 38746	6	Ex-P-975 to P-977			
of CB Kellys opened on					
30-12 88 in the Name of					
Tmt. N. Sasikala - PW					
208					
Cost of renovation and	31-3-199	Tmt. N. Sasikala	6,83,325	II	301
additional construction	3	Ex- P-781 & P-782			
between June 1992 and		(No additional			
1993 of the building at		construction hence			
Plot No. 102 III Cross		to be fully			
Road, Pon Nagar, Trichy		deleted)			
owned by Tmt.N. Sasikala					
(Covered by document NO.					
2256/90/ dt. 3/5/90 S R					
O I O R B TRICHY) - PW					
144					
		TOTAL	4,35,62,3		
			72		

JAYA PUBLICATION					
Description of the	Referenc	Stands in the Name	Value of	Anne	Item No. In
Property	e of	of	the	xu	Annexure
	Document		property	re	II
			Rs.	No.	
Land and Building at	08-06-19	M/s. Jaya	5,70,039	II	6
Door No.I9, Pattammal	89	Publications			
Street, Chennai Plot	Sale	Prior to check			
No.83, R.S.No.4087,	deed	period			
extent 1897 Sq.Ft M/s.					
Jaya Publications					
Partners					
Selvi.J.Jayaalithaa &					
N.Sasikala (Doc					
No.1024/89, dt.18-6-89					
of SR0, Mylapore					
Land and building at	08-12-19	M/s. Jaya	5,28,039	II	17
Thiru Vi-Ka Industrial	90	Publications			
Estate, Guindy, in	Sale	Prior to check			
S.No.55, 56, Block No.6,	deed	period			
extent 5658 Sq. ft.,					

shed No.C-8, Adyar					
Village M/s. Jaya					
Publications (Doc					
No.4640/90 dt.8.12.1990					
of SR0, Adyar					
4664.60 sq.ft, together		M/s Jaya	15,05,428	II	20
with building in	26-9-199	Publications Selvi			
T,S.No.4345,	1 Sale	J.Jayalalitha and			
S.No.33/3pt, 32/4pt in	deed	Tmt. N. Sasikala)			
St. Thomas mount village		Ex-P-1020 - CA 792			
Plot No, s - 7 Block No,		Indian Bank -			
6 Thiru vi ka Industrial		Ex-P-1023 - Copy of			
Estate Guindy - PW 3 (to		BP0 for Rs.10L			
read pg3 S.No.10)		Ex-P-1903-CA			
		2047-Canara Bank			
		Ex-P-1930 -Copy of			
		DD for Rs.2.60 Lacs			
Tansi (Foundary) Land	02-06-19	M/s Jaya	2,13,68,1	I I	23
and Building to the	92	Publications (	52		
extent of 55 grounds and	Sale	Selvi J.Jayalalitha			
2143 sq.ft i.e 12462.172	deed	and Tmt. N.			
sq.ft. in		Sasikala) Ex-P-1028			
S.No.86,87,88,89,91,92,a		- CA 792 Indian			
nd 93 part of alandur		Bank - Rs.1.50			
hamlet of adayar village		Crores loan			
, Thiru.vi.ka Industrial		- Ex-P-1026- Copy			
Estate Gunidy - PW 4, PW		of BP0 for Rs.28.3L			
3 and PW 126 (for		Ex-P-1903-CA 2047 -			
seizure)		Canara Bank			
		Ex-P-1027 -Stat of			
		OMTL -Ind Bank and			
		Ex-P-6			
Undivided share of land	27-06-19	M/s Jaya	2,26,130	II	83
to the extent of	94	Publications (			
880/72000 in 10 grounds	Sale	Selvi J.Jayalalitha			
and 640 sq.ft. at Door	deed	and Tmt. N.			
No. 98/99 ( old No. 381		Sasikala) Ex-P-1903			
of Northern row of Luz		- CA 2047 - Canara			
Church Road, Mylapore		Bank Ex-P-1933 &			
R.S. No. 1639/5 - PW 30		1934 - Payment			
and PW 159		details and Ex-P-79			
		& 80			
4564 sq.ft. of site and	15-11-19	M/s Jaya	34,20,160	II	104
building in T.S.No. 2	94	Publications (Selvi			
and T.S.No.18 Block No.	Sale	J.Jayalalitha and			
22 which is called No,l	deed	Tmt. N. Sasikala)			
Parameswari Nagar , Urur		Ex- P-79 & P-80			
Village- PW 23, PW 159 &		including stamp			
PW 201		chgs Ex-P-1926 &			
		1927 - DD copy and			
		Ex-P1020 - CA -792			
		of JP with Indian			
		bank			

New additional construction in Building at door No. 19 Pattammal St. Mylapore Chennai - PW 116	Evaluation Report	M/s Jaya Publications (Explained that the value of shed is Rs.6,42,290/- and hence balance of Rs.1,57,710/- to be excluded) Ex-P-670 - Report	8,00,000	II	184
New / additional construction in Building at S.No.32/2-4 Plot No. S-7 Ganapathy colony Thiruvika Industrial estate Guindy Chennai 32 - PW 117	Evaluation Report	M/s Jaya Publications (Explained that the value of building constructed is Rs.32,94,834/- and hence balance of Rs.6,39.166/- to be excluded) Ex-P-677 - Report	39,34,000	II	190
Cash Balance as on 30.04-96 in CB Mylapore CA 2047 Opened 26-09-90 (On transfer from Kellys Branch) - PW 201	30-4-1996	M/s Jaya Publications (Selvi J.Jayalalitha and Tmt. N. Sasikala) Ex-P-1903-CA 2047 Canara Bank	20,79,885	II	203
TN -01-0009 Tata Estate Car - PW57 & PW 66	29-07-1992	M/s Jaya Publications (Selvi J.Jayalalitha and Tmt. N. Sasikala) Ex-P-1903-CA 2047 Canara Bank . Ex-P 226 (Invoice) & P.263 (Registration)	4,06,106	II	234
TN - 01 N - 9999 Swaraj Mazda Van - PW 60 and PW 66	21-11-1991	M/s Jaya Publications (Selvi J.Jayalalitha and Tmt. N. Sasikala) - To be excluded Ex-P-245 (Invoice) & P.262 (Registration)	3,85,520	II	236
TN - 01 - Q 0099 Tata Mobile van - PW 57 and PW 66	21-12-1994	M/s Jaya Publications (Selvi J.Jayalalitha and Tmt. N. Sasikala) Ex-P-1903 - CA 2047 Canara Bank Ex-P224 (Invoice)	2,81,169	II	238
TN - 04 E 0099 Mahindra Armada Jeep - PW 62 and		M/s Jaya Publications (	3,30,250	II	239

PW 67		Selvi J. Jayalalitha			
	29-04-19	and Tmt. N.			
	93	Sasikala) - To be			
		excluded			
		Ex-P-1903 - CA			
		2047- Canara Bank			
		Ex-P-251 (Invoice)			
		Ex-P-252 (Receipt)			
		& P266			
		(Registration)			
TN 07 D 2342 - Bajaj Van	16-02-19	M/s Jaya	52,271	II	250
- Khivraj Automobiles -	95	Publications (Selvi			
PW 64 & PW 68		J. Jayalalitha and			
		Tmt. N. Sasikala) -			
		To be excluded			
		Ex-P-1635 - CA 1952			
		- Canara Bank			
		Ex-P-256 (Invoice)			
		Ex-P-257 (Receipt)			
		& P. 269			
		(Registration)			
TN 09 B 6565 ( Mercedes	04-06-19	M/s Jaya	9,15,000	II	256
Benz car Imported) - As	93	Publications (Selvi			
explained by PW 69		J. Jayalalitha and			
		Tmt. N. Sasikala)			
		Ex-P-1903 - CA			
		2047-Canara Bank			
		P-279			
		(Registration)			
		DW-88 Ex-D-220			
Fixed Deposit in Canara	19-9-199	M/s Jaya	1,49,544	II	259
Bank, Mylapore in the	4	Publications (Selvi			
name of Jaya		J. Jayalalitha and			
Publications - PW 201		Tmt. N. Sasikala)			
		Ex-P-1921 - FDR			
		copy			
Fixed deposit in Canara	19-9-199	M/s Jaya	71,218	II	261
Bank, Mysore Branch in	4	Publications (Selvi			
the name of Jaya		J. Jayalalitha and			
Publications - PW 201		Tmt. N. Sasikala)			
		Ex-P-1922 - FDR			
		copy			
Ashok leyland Panther	18-4-199	M/s Jaya	32,40,278	I I	299
Luxury coach bearing	5	Publications (Selvi			
registration No. TN-09 F		J. Jayalalitha and			
2575 purchased in the		Tmt. N. Sasikala)			
name of M/s. Jaya		Ex-P-1903 - CA 2047			
Publication P limited		Canara Bank Ex-P255			
(Chassis Rs. 699178 -		(Invoice) Ex-P-258			
cost of Body Building		(Registration)			
Rs.2541000) -		Ex-P-1936 to 1938-			
PW 63, PW 65 and PW 201		Payment to Vendor			
		Bharat Industries			

Cash balance as on	30-4-199	Namadhu MGR =	5,10,968	II	304
30.4.96 CA No 1952	6	Ex-P-1635-CA			
Canara Bank, Mylapore –		1952-Canara Bank			
PW 201					
		TOTAL	4,07,74,1		
			57		

## SASI ENTERPRISES

Description of the Property	Reference of Document	Stands in the Name of	Value of the property Rs.	Annexure No.	Item No in Annexure II
Shop No.14, Ground Floor at 602, Anna Salai, Chennai-6 (Parsn Manere)	05-07-1989 (Prior to the check period)	M/s. Sasi Enterprises Partners Selvi Jayalaitha and Tmt. N. Sasikala	98,904	II	8
(M/s.Sasi Enterprises (Doc No.399/89 dt.5-7-89 of SR0, Thousandlights)	Sale deed				
Undivided share of land only at Door No.14, Kather Navaz Khan road, Nungambakkam, in Block No.12, R.S.No.58/5 to the extent of 68/12000 undivided share in 11 Grounds 736 Sq.ft with a Shop No. 9 M/s. Sasi Enterprises (Doc No.526/89 dt.21-9-89 of Jt. S.R.II, Thousandlights) • PW 113 for rent (Mohsin Bijapuri)	20-09-1989 (Prior to the check period)	M/s. Sasi Enterprises Partners Jayalaitha and Tmt. N. Sasikala ExP-769 (sale deed)X-19 - Rental agreement	2,10,919	II	9
Land and Building in Tanjore, Mahamoombu Chavadi S.No.1091 extent of 2400 Sq.ft M/s. Sasi Enterprises, Partners: J.Jayalalithaa, N.Sasikala (Doc No.455/90 dt.I9-4-90 of ORB,Thanjavur	19-04-1990 (Prior to the check period)	M/s. Sasi Enterprises - Partners Selvi Jayalaitha and Tmt. N. Sasikala	1,57,125	II	12
Vacant site at Blake H.D. Road, Tanjore Town, 3rd Division, 6th Ward, Mahar Nombu Chavadi to the extent of 5100 Sq Ft	19-04-1990 (Prior to the check period)	M/s. Sasi Enterprises - Partners Selvi Jayalaitha and Tmt. N. Sasikala	1,15,315	II	13



in T.S.No.1091	Sale deed				
M/s. Sasi Enterprises					
(Doc No.456/90					
dt.19-4-90 of ORB,					
Thanjavur					
Vacant site at Blake	19-04-1990	M/s. Sasi	2,02,778	II	14
H.D. Road,Tanjore Town,	0 (Prior	Enterprises -			
Mahar Nombu Chavadi,	to the	Partners Selvi			
extent 8970 Sq.ft. in	check	Jayalaitha and Tmt.			
T.S.No.1019	period)	N. Sasikala			
M/s. Sasi Enterprises,	Sale deed				
(Doc No.457/90 dt					
19-04-1990 of ORB,					
Thanjavur)					
Dry land to the extent	12-07-1990	M/s. Sasi	75,210	II	16
of 3.23 Acres in	0	Enterprises -			
S.No.402/2 Sundarakottai	Sale deed	Partners Selvi			
Village, Tanjavur		Jayalaitha and Tmt.			
M/s. Sasi Enterprises		N. Sasikala			
(Doc No.563/90					
dt.12-7-90)					
Land and Building at New	19-2-1992	M/s. Sasi	2,98,144	II	21
Door No. 14, Kadhar		Enterprises -			(Rs.50,000/-
Nawaz Khan Road,	Sale deed	Partners -Selvi			paid on
Nungambakkam Block 12,		Jayalaitha and Tmt.			23.4.90 i.e.
87/12000 undivided share		N. Sasikala			prior to
of land in 11 ground		Ex-P-1940-CA -2061			check period) -
1736 sq. ft. and 523		of SE with Canara			See
sq.ft. building in R.S.		bank Ex-P-770 -			
No. 58 and New R.S.No.		Sale deed			
58/5 in Nungambakkam					
Village - PW 137 -					
Mr.Tajudeen					
Tansi (Enamelled wires)	10-07-1992	M/s. Sasi	90,17,089	I I	25
Land and Building at	2	Enterprises -			
Thiru Vi Ka Industrial	Sale deed	Partners Selvi			
Estate Guindy, 0.63		Jayalaitha and Tmt.			
acres of land and 495		N. Sasikala Ex-P-			
sq.ft. in R C C Roof		1940 - CA -2061 of			
1155 sq.ft. in ACC sheet		SE with Canara bank			
roof in S.No.89 of					
Alandur village Hamlet					
of Adayar, Block No. 12,					
(Tansi Enamelled Wires)					
- PW 3 (refer to Page 5)					
Land and Building to the	22-01-1992	MIs. Sasi	49,02,105	II	26
extent of 1 ground and	3	Enterprises -			
1475 sq.ft. in R.S.No.	Sale deed	Partners Selvi			
3581 part in Mylapore		Jayalaitha and Tmt.			
Village Door No. 18 East		N.Sasikala			
Abiramapuram 1111 street		Ex-P-1940 - CA			
- PW 4 (Refer to Page 2		-2061 of SE with			
- Ramachandran)		Canara bank Ex-P-23			

		- Sale deed			
		Ex-P-1519 - CA			
		-2196 of NS with			
		Canara Bank			
72/12000 share of 11	28-7-1993	M/s. Sasi	160,572	II	32
grounds 1736 sq.ft. in		Enterprises -			(Rs.50,000/-
R.S.No.58/5 e 14, Gems	Sale deed	Partners Selvi			paid on
Court , Kather Navaz		Jayalaitha and Tmt.			23.4.90 i.e.
Khan road, Nungambakkam		N. Sasikala Ex-			prior to
- PW 137		P-1940 - CA -2061			check period)
		of SE with Canara			
		bank Ex-P-768 -			
		Sale deed dt			
		30.6.93			
4380 sq.ft. land with	26-09-199	M/s. Sasi	2,65,000	I I	91
520 sq.ft. house In	4	enterprises Ex-P-46			(Rs.52,205/-
S.No. 588/2A, 2 B in	Sale deed	Ex-P- 1940 - CA			excess
Thiruvankada Nagar		-2061 of SE with			amount to be
Colony - PW 17 -		Canara Bank			deleted)
Mrs.Sundari Shankar; PW					
159 (Rajagopalan) & PW					
161 (Ramesh)					
4380 sq.ft. land with	26-09-199	M/s. Sasi	3,10,000	II	92
520 sq.ft. house In	4	enterprises			(No evidence
S.No. 588/2A, 2 B in	Sale deed				adduced
Thiruvankadu Nagar					by prosecution
colony - excess amount					so
paid to seller Tmt.					Rs.3,10,000/-
Sundari Shankar over and					to be
above document value					deleted)
New/additional	Evaluatio	M/s. Sasi		II	174
construction in Building	n	enterprises (Amount	80,75,000		(The balance
at 5-A B, and C East	Report	to be accepted is			amount
Coast Road, Door		Rs.40,35,981/-)			of
No.4/130 Raja Nagar,					Rs.40,39,019/-
Neelankarai Chennai -41					to be excluded)
( Ref Doc. No. 4752/93					
SRO Adayar) - Already					
explained					
Land in S.No. 94 of	1993	M/s. Sasi	5,72,910	II	175
Neelankarai Village with		Enterprises			
an extent of 111976		-Partners Selvi			
sq.ft. of land (Plot No.		Jayalaitha and Tmt.			
5 a, b and c) - PW 50		N,			
(S.R.0)		Sasikala Ex-P-133			
		-Ex-P-1940 - CA			
		-2061 of SE with			
		Canara Bank			
New Additional	Evaluatio	M/s. Sasi	14,17,538	II	191
construction in Building	n	enterprises (Amount			(The balance
and the change of roof	Report	to be accepted is			amount
for the works shed at MF		Rs.4,76,525/-)			of
9 Guindy Industrial					Rs.9,41,013/-

Estate Chennai -32 - Already explained					to be excluded)
Cash Balance as on 30/04/96 in CB, Mylapore CA 2061 Opened on 21/3/91 - PW 201	30-4-1996	M/s. Sasi Enterprises- Partners Selvi Jayalaitha and Tmt. N. Sasikala Ex-P-1940 - CA -2061 of SE with Canara Bank	4,59,976	I I	214
Cash Balance as on 30/4/96 in CA 1044 of IB Abiramapuram opened on 15/12/93 in the - PW 182	30-4-1996	M/s. Sasi Enterprises - Partners Selvi Jayalaitha and Tmt. N. Sasikala Ex-P-1255 -CA -1044 of SE with Canara Bank	1,02,490	II	221
TSR 333 (Swaraj) Mazda Van ***12/1/1989	12-01-1989	M/s. Sasi Enterprises - Partners Selvi Jayalalithaa and Tmt.N.Sasikala	2,99,845	II	242
Tn 01 W 1233 Tempo Traveller	19-01-1994	M/s. Sasi Enterprises -Partners Selvi Jayalaitha and Tmt. N. Sasikala Ex-P- 1940 - CA -2061 of SE with Canara Bank Ex-P-238 (Invoice) Ex-P-265 (Registration) M/s. Sasi Enterprises- Partners Selvi Jayalaitha and Tmt. N. Sasikala	4,24,268	II	245
TN 07 H 0009 ( Tata sumo)	21-12-1994	Ex-P-1940-CA-2061 of SE with Canara Bank Ex-P-233 (Invoice) M/s. Sasi Enterprises - Partners Selvi Jayalaitha and Tmt. N. Sasikala	3,15,537	II	246
Tn 09 E 9207 ( Maruthi Esteem car)	26-12-1994	Sasikala Ex-D-270-Pg 1561-Ex-P-237 (Invoice)- Ex-P-280 (Registration)	5,25,132	II	247

Indian Kanoon - <http://indiankanoon.org/doc/135095591/>

Rs.335000/- on 10/4/1994					
- PW 16 - (Jagadeesh A Raja)					
34 cents together with 26 coconut trees in S.No. 165/88 in Vettuvankani Village - PW 159 (Rajagopal) & Owner Mrs.Shanti ' Subramaniam & Others - Not examined	16-6-94	M/s. Green Farm House Ex-P- 1189 - CA No.1058 of Indian Bank. Ex-P-906 to 908 - Sale deed Ex-P-1196 to 1198 - Bank transfer challan	1,21,000	I I	80
0.34 Acres together with 26 coconut trees in S.No.165/78 in Vettuvankani Village - PW 159 (Rajagopal) & Owner Mrs.Shanti Subramaniam & Others - Not examined	16-6-94	M/s. Green Farm House Ex-P-1189-CA No.1058 of Indian Bank. Ex-P-906 to 908 - Sale deed Ex-P-1196 to 1198 - Bank Transfer Challan	1,21,040	II	81
0.34 Acres together with 26 coconut trees in S.No.165/9a in Vettuvankanni Village - PW 159 (Rajagopal) & Owner Mrs.Shanti Subramaniam & Others - Not examined	16-6-94	M/s. Green Farm House Ex-P-1189 - CA No.1058 of Indian Bank. Ex-P-906 to 908.- Sale deed Ex-P-1196 to 1198 - Bank Transfer Challan	1,21,040	II	182
37 cents in S.No.165/98 in Vettuvankeni Enjabakkam village	27-09-1994	M/s. Green Farm House Ex-P-1189- CA No.1058 of Indian Bank.Ex-P- 125 - Sale deed	1,24,540	II	93
New/additional construction in the Residential Building at D.No. 3/l/8c - Vettuvankeni Chennai	As per Evaluation Report	M/s. Green Farm House Amount accepted = Rs.1,02,47,286/-	1,52,59,076	II	178
Cash Balance as on 30/04/1996 in CA 1058 of 1B Abiramapuram Opened on 27/1/94	30-4-1996	M/s. Green Farm House Ex-P-1189-CA No.1058 of Indian Bank. TOTAL	146	II	219
			1,77,53,017		
J FARM HOUSE					
Description of the Property	Reference of Document	Stands in the Name Of	Value of the property Rs.	Annexure No.	Item No in Annexure II
1.29 acres ub	25-2-1999	M/s. J. Farm Houses	6,49,770	II	68

S.No.18/4a1 of	4	Ex-P-73			
Enjambakkam Village - PW	Sale	Ex-P-1207 - CA			
25 - Bhandari .P.B - to	deed	No.1054 of Indian			
read chief		Bank.			
50 cents in S.No.2/1b,	12-12-19	M/s. J. Farm Houses	2,86,441	II	
3a in Solinganallur	94	Ex-P-72 - POA			
Village - PW 24 -	Sale	Ex-P-1207-CA			110
Daniliwala.T.K.	deed	No.1054 of Indian			
		Bank. Ex.			
		P-909 sale deed			
		09.12.1994			
New additional	As per	M/s. J. Farm Houses	80,36,868	II	183
construction in Building	Evaluati	Ex-P-72 - POA			(Value to be
at Sea Shell Avenue	on	Ex-P-1207 - CA			excluded
No.2/1-B-3 apartment	Report	No.1054 of Indian			is
Sholinganallore Saidapet		Bank.Ex. P-909 Sale			Rs.32,26,198/-)
Taluik - As explained		deed 09.12.1994			
		Value admitted is			
		Rs.48,10,670/-			
New additional	As per	M/s. J. Farm Houses	53,11,000	II	
construction in	Evaluati				188
residential building (4	on	Value admitted is			(Value to be
Nos) in the campus at	Report	Rs.29,82,392/-			excluded
No.1/240 Enjabakkam in					is
New Mahabalipuram Road -					Rs.23,28,608/-)
As explained					
		TOTAL	1,42,84,0		
			79		

## JJ LEASING AND MAINTENANCE

Description of the Property	Referenc e of Document	Stands in the Name of	Value of the property Rs.	Anne xu re No.	Item No in Annexure II
Cash Balance as on	30-4-199	M/s. J.Jay Leasing	1,838		
30/4/96 in CA 1059 1B	6	and Maintanance			
Abiramapuram opened on		Ex-P-1136 - CA		II	217
27-1-94 in the name of		No.1059 of Indian			
		Bank			
		TOTAL	1,838		

## JAY REAL ESTATE

Description of the Property	Referenc e of Document	Stands in the Name of	Value of the property Rs.	Anne xu re No.	Item No in Annexure II
Land and Building to the	19-07-19	M/s. Jay Real	33,44,040	II	84
extent of 4800 sq.ft.	94	Estate Ex-P-29-			
with a building both in	Sale	Sale deed Ex-P-1160			
the ground and first	deed	- CA No.1050 of			
floor in S.No.5202 of T		Indian Bank			

Nagar Village which is now known as Murugesamudali St - PW 6 (Mr.Gopalsamy)						
New additional construction in Building in door No. 5 Murugesan Street T Nagar, Chennai 17	As per Evaluation Report	M/s. Jay Real Estate Value admitted is Rs.5,47,102/-	10,92,828	II	187	(Value to be excluded is Rs.5,45,726/-)
Cash Balance as on 30/4/96 CA 1050 of IB Abirampram opened on 27/1/94	30-4-1996	M/s. Jay Real Estate Ex-P-1160-CA No.I050 of Indian Bank	168	II	215	
		TOTAL	44,37,036			

## J.S HOUSING DEVELOPMENT

Land and Building in Plot No.40 and 41 with a built up area of 900 sq.ft. both in the Ground and first Floors (Land extent 5 grounds) of SolinganaIllur Village in S.No.1/1c5 which is now known as No.1. Murphy street, Akkari Village - PW -26 - Kama! Batcha - to read	10-8-94	M/s. J.S. Housing Development Ex-P-1170 - CA No.1062 of Indian Bank	9,95,670	II		
One sixth undivided share of land in five grounds and 1133 sq.ft. in S.No. 3334/Luz Avenue Mylapore	21-3-1995	M/s. J.S. Housing Development Ex-P-1170 - CANo.1062 of Indian Bank	10,87,196	I I	156	
New/ additional construction in residential Building at No. I Murphy Street, Akkarai Chennai	Evaluation Report	M/s. J.S. Housing Development Value admitted is Rs.13,31,185/-	20,38,959	II	189	(Value to be excluded is Rs.7,07,774/-)
Cash Balance as on 30/04/96 in CA 1062 of IB Abiramapuram in	30-4-1996	M/s. J S Housing Corporation Ex-P-1170-CA No.1062 of Indian Bank	13,672	II	218	
		TOTAL	41,35,497			

## JAYA CONSTRUCTION (CONTRACTORS AND BUILDERS)

Description of the Property	Reference of Document	Stands in the Name of	Value of the property	Annexure No.	Item No in Annexure II
I/6th undivided shares of land in 5 grounds and	21-3-1995	M/s. Jaya Contractors and	10,87,196	II	158

1133 sq.ft. in	Sale	Builders Ex-P-110 -			
S.No.3334/1a of Luz	deed	Sales deed			
Avenue		Ex-P-1049-CA			
		No.1049 of Indian			
		Bank			
Cash Balance as on	30-4-199	M/s. Jaya	10,891	II	220
30/4/96 in CA 1049 of IB	6	contractors and			
Abiramapuram Opened on		Builders Ex-P-1049			
27/1/94		- CA No.1049 of			
		Indian Bank			
		TOTAL	10,98,087		

## KODANAD TEA ESTATE – PURCHASE

Kodanad tea estate and	05-05-19	Tmt. N.Sasikala,	7,60,00,0	II	166
tea factory extent two	95	Tmt. J. Elavarasi,	00		
acres at kthogiri,	Reconsti	and.V.N. Sudhakaran			
Nilgris district	tution	Ex-P-520 & P-523			
acquired on an	deed				
unregistered					
reconstitution of					
partnership deed dt.					
5/6/1995 payment through					
six cheques dated					
5/5/1995 - PW 177					
(Indian Bank -					
Mr.Shanmugasundaram)					
		TOTAL	7,60,00,0		
			00		

## SAKTHI CONSTRUCTIONS

Description of the Property	Reference of Document	Stands in the Name of	Value of the Property Rs.	Annexure No.	Item No in Annexure II
Cash Balance as on	30/4/199	M.s. Sakthi	1,02,490	I I	222
30/4/96 in CA 1149 of IB	6	Constructions			
Abiramapuram opened on		Ex-P-2016 - CA			
23/3/93		No.1149 of Indian			
		Bank			
		TOTAL	1,02,490		

## M/S LAKSHMI CONSTRUCTION

Description of the Property	Reference of Document	Stands in the Name of	Value of the property Rs.	Annexure No.	Item No in Annexure II
cash Balance as on	30-4-199	M/s. Lakshmi	1,02,490	II	224
30/4/96 in CA 1140 of IB	6	constructions Ex-			
Abirampuram Opened on		P-1980 - CA No.1149			
23/3/95		of Indian Bank			
		TOTAL	1,02,490		



GOPAL PROMOTERS					
Description of the Property	Reference of Document	Stands in the Name of	Value of the property Rs.	Annexure No.	Item No in Annexure II
cash Balance as on 30/4/96 in CA 1146 opened on 23/3/95	30-4-1996	M/s. Gopal Promoters Ex-P-1974 - CA No.1146 of Indian Bank	1,02,490	II	223
.		TOTAL	1,02,490		
		GRAND TOTAL	23,03,59,410		

TR.V.N.SUDHAKARAN - Accused No.3					
Description of the Property	Reference of Document	Stands in the Name of	Value of the property Rs.	Annexure No.	Item No in Annexure II
11 acres 83 cents in S.No.345/38. 3A, 2 5B, 5F, 5d, 5f, 5c, 344/1, 2.402/4, 401/1, 355/1, in Siruthavoor Village	02-08-1994	Tr. VN.Sudhakaran	2,33,770	II	60
10 acres 86 cents in S.No,392/1, 391,392,380,381/3,393,409/3,398,406,399,400,406 in Siruthavoor Village	02-08-1994	Tr. VN.Sudhakaran	2,11,325	II	62
7 Acres 44 cents in S.No.339/1a, 341/1,342/3a,2a, 281,282,338/1a,3, 342/3b,4a, 235/3,4,2, 234/1,2 in Siruthavur Village	02-05-1994	Tr. VN.Sudhakaran	1,45,891	II	65
Amount Paid over and above the cost in document No.43/94 dated 5/2/94, S R North Madras to the seller Tr. Gopinath	02-05-1994	Tr. VN.Sudhakaran	4,85,000	II	66
3.30 Acres in S.No.403/3, 401/2 in Siruthavur Village	24-5-1994	Tr. VN.Sudhakaran	93,475	II	79
One sixth undivided share of land in 5 ground and 1133 sq.ft. in S.No.3334/a of Luz Avenue	21-3-1995	Tr. VN.Sudhakaran	10,87,196	II	153
Expenditure towards acquisition of Indo-Doho		Tr. VN.Sudhakaran	86,91,000	II	173

Chemicals and						
Pharmaceuticals Ltd. at						
Cuddalore (1) Tr.						
Ayyadurai promotor of						
Indo-Doho						
Pharmaceuticals						
Rs.35,45,000/-						
(2) To interface						
capital Market shares						
24,05,000/-						
(3) to Ind						
Bank-22,41,000/-						
Cash Balance as on	30-4-1996	Tr.	1,32,221	II	197	
30-4-96 in CA 1068 of IB		VN.Sudhakaran				
Abiramapuram opened on						
30-3-1994						
Cash Balance as on	30-4-1996	Tr.	47,453	II	206	
30-04-96 in Cb, Mylapore		VN.Sudhakaran				
CA 2220 Opened on						
7-4-1993 in the name of						
Cash Balance as on	30-4-1996	Tr.	61,430	II	208	
30-04-96 in CB Mylapore		VN.Sudhakaran				
SB 24621 opened on						
25-2-92						
TN 09 E 9027 (Ashok	19-12-199	Tr.	5,05,009	II	248	
Leyand Cargo vehicle)	4	VN.Sudhakaran				
TN 01 09 f 3744 (Tarx	29-05-199	Tr.	2,96,191	II	249	
Jeep)	5	VN.Sudhakaran				
		TOTAL	1,19,89,			
			961			

TMT. J. ELAVARASI - Accused No.4						
Description of the	Reference	Stands in	Value of	Ann	Item No in	
Property	of	the Name	the	exu	Annexure	
	Document	of	property	re	II	
			Rs.	No.		
Amount Paid to TNHB	09-02-199	Tmt..J.	2,35,813	II	24	
towards allotment of	2	Elavarasi				
plot No. L-66 (old No.	Sale deed					
524 N) Anna Nagar,						
Chennai - 40						
Land and Building to the	31-12-199	Tmt. J.	9,60,520	II	50	
extent of 4802 sq.ft.	3	Elavarasi				
together with a building	Sale deed					
with ground and first						
floor in S.No.94, Plot						
No. 7 of Nellankarai						
Village						
10 Acres and 41 cents in	31-1-1994	°	2,33,770	II	57	
R.S.No.346/1B,		Tmt. J.				

346/1c,348/2a2a,	Sale deed	Elavarasi			
348/2a2b,					
348/2a2c,346/2, 344/1A,					
347/2c,342/18c,342/184,3					
42/185,					
345/1.346/1k,349/2B,351/					
183, 348/3a,					
348/3c,380,345/1,345/1a,					
346/11,349/2a,349/4c3,35					
0/2a1,					
351/282,344/1,346/1d,346					
/1e,					
346/2,379/2,346/2a,350/2					
a 2, 344/1B, 348/3B,					
348/2B					
11 acres and 28 cents	02-08-199	Tmt. J.	2,27,026	II	61
S.No.42/2 in	4	Elavarasi			
Karungullpallam and	Sale deed				
S.No.383 to 386 and 393					
in Siruthavoor Village					
10.78 Acres in	02-08-199	Tmt. J.	2,02,251	II	63
S.No.379.381, 382, 342,	4	Elavarasi			
in Sriuthavoor Village	Sale deed				
Amount paid towards the	08-02-199	Tmt. J.	4,65,000	II	64
cost of acquisition of	4	Elavarasi			
10.78 acres over and	Sale deed				
above the document value					
doc No. 42/94 dated					
8/2/1994 of SR0 North					
Madras					
one sixth undivided	21-3-1995	Tmt. J.	10,87,196	II	154
shares of land in five		Elavarasi			
grounds and 1133 sq.ft.	Sale deed				
in S.No. 3334/1a in					
Mylapore Luz Avenue					
(Chennai -4)					
New additional	Evaluatio	Tmt. J.	5,40,52,2	II	180
construction in the posh	n	Elavarasi	98		
Bangalow at Siruthavr in	Report				
Chengai Mgr Dist					
New Additional	Evaluatio	Tmt. J.	24,83,759	II	186
construction in	n	Elavarasi			
residential building at	Report				
No.1/66 Anna Nagar					
Chennai					
Cash Balance as on	30-4-1996	Tmt. J.	3,40,527	II	199
30/4/1996 in Ca 1171 of		Elavarasi			
indian Bank Abiramapuram					
opened in 28/3/95					
Cash Balance as on	30-4-1996	Tmt. J.	1,18,198	II	210
30-4-96 In CB Mylapore		Elavarasi			
in CA 2219 opened on					
7-4-93					

Cash Balance as on	30-4-1996	Tmt. J.	894	II	211
30/4/96 in CB Mylapore		Elavarasi			
SB 25389 opened on					
23/1/93					
		TOTAL	6,04,07,2		
			52		
J.VIVEK MINOR - Son and daughter of Accused No.4					
1.50 Acres in	21-09-201	P. Vivek (	44,210	II	56
S.No.392/1.2 in	4	minor)			
Sirthavur village	Sale deed	Represented			
		by his			
		mother and			
		natural			
		guardian			
		Tmt. J.			
		Elavarasi			
		No.7 East			
		Beach Road,			
		Neelankarai,			
		Chennai 41			
3 acres 51 cents in	15-09-201	J. Vivek	1,58,310	II	87
S.No.43/2 in	4	(minor)			
Karunkuzhipallam village	Sale deed	Represented			
		by his			
		mother and			
		natural			
		guardian			
		Tmt. J.			
		Elavarasi			
		No.7 East			
		beach Road,			
		Neelankarai,			
		Chennai- 41			
4 Acres 52 cents in	15-09-201	J. Vivek (	2,03,510	II	88
S.No.46 in	4	minor)			
Karunkuzhipallam Village	Sale deed	Represented			
		by his			
		mother and			
		natural			
		guardian			
		Tmt. J.			
		Elavarasi			
		No.7 East			
		beach Road,			
		Neelankarai,			
		Chennai 41			
4 Acres 15 cents in	15-09-201	J. Vivek	1,86,356	II	89
S.No.45 in	4	(minor)			
Karunkuzhipallam Village	Sale deed	Represented			
		by his			
		mother and			

		natural			
		guardian			
		Tmt. J.			
		Elavarasi			
		No.7 East			
		beach Road ,			
		Neelankarai,			
		Chennai 41			
4 Acres 15 cents in	15-09-201	J, Vivek	1,86,226	II	90
Karunkuzhipallam Village	4	(minor)			
	Sale deed	Represented			
		by his			
		mother and			
		natural			
		guardian			
		Tmt. - J.			
		Elavarasi			
		No.7 East			
		Beach Road,			
		Neelankarai,			
		Chennai 41			
cash Balance as on	30-04-199	J. Vivek (	2,42,211	II	193
30/4/96 in the SB 4110	6	minor)			
of Indian Bank		Represented			
Abiramapuram opened on		by his			
12/9/94 in the name of		mother and			
Master J. Vivek, s/o. J.		natural			
Elavarasi		guardian			
		Tmt. J.			
		Elavarasi			
		No.7 East			
		Beach Road ,			
		Neelankarai,			
		Chennai 41			
		TOTAL	10,20,823		

SON AND DAUGHTER OF J ELAVARASI					
Amount deposited in the	Bank	son and	38,421	II	306
name of Master Vivek	Records	daughter of			
Selvi Snakila and Selvi		TMT. J.			
Krishnapriya son and		Elavarasi			
daughter of Tmt. J.					
Elavarasi during October					
1993 in Indian Bank ( On					
receipts of terminal					
benefits of their father					
Tr. V. Jayaraman)					
		TOTAL	38,421		

|MAHA SUBBULAKSHMI KALYANA MANDAPAM

Description of the Property	Reference of Document	Stands in the Name of	Value of the property Rs.	Annexure No.	Item No in Annexure II
Cost of acquisition of Maha Suba Lakshmi Kalyana Mandabam, Chennai 106	19-7-1993	Maha Subbulakshmi Kalyana Mandapam	38,51,000	II	31
3197 Sq. ft / ts No. 115/P, 117/P in Arumbakkam Village	31-10-1994 and 04-04-1995	Maha Subbulakshmi Kalyana Mandapam	8,55,150	II	103
3197 Sq. ft / ts No. 115/P, 117/P in Arumbakkam Village	31.10.1994 and 04-04-1995	Maha Subbulakshmi Kalyana Mandapam	8,55,150	II	162
Cash balance as on 30.4.1996 in CA No.I 689 Canara Bank, Anna Nagar	Account opened on 1-12-1993	Maha Subbulakshmi Kalyana Mandapam	3,17,476	II	207
		TOTAL	58,78,776		

GRAND TOTAL	6,73,45,272
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M/S JAYA FINANCE P LTD					
Cash Balance as on 30-4-96 in CA 1179 of Indian Bank Abiramapuram opened on 5/5/95 in	30-4-1996	M/s. Jaya Finance (P) Ltd	1,760		209
		TOTAL			
		GRAND TOTAL	4,60,24,439		

ANNEXURE - II

Properties acquired by Anjaneya Printers (P) Ltd., at the end of check period according to DVAC | I/5th Share of I ground | 17-1-1994 | M/s. | 3,19,230 | II | 51 | and

1086 Sq.ft. | |Anjaneya | | | | together with a super |Sale deed|Printers P | | | |  
|structure in S.No.301, | |Ltd | | | | |4725/16 in 21, | | | | | |Padmanaban Streetm T |  
| | | | |Nagar New T S No. | | | | |8025/1 Block No. 107 | | | | | |1/5th Share of 1  
ground|17-1-1994|M/s. |3,19,230|II |52 | |and 1086 Sq.ft. | |Anjaneya | | | | together  
with a super |Sale deed|Printers P | | | | |structure in S.No.30 I | |Ltd | | | | |, 4725/16  
in 21, | | | | | |Padmanaban Streetm T | | | | |Nagar New T S No. | | | | |8025/1  
Block No. 107 | | | | | |1/5th Share of 1 ground|17-1-1994|M/s. |3,19,230|II |53 |  
|and 1086 Sq.ft. | |Anjaneya | | | | together with a super |Sale deed|Printers P | | | |  
|structure in S.No.301, | |Ltd | | | | |4725/16 in 21, | | | | | |Padmanaban Streetm T |  
| | | | |Nagar New T S No.8025/1 | | | | |Block No. 107 | | | | | |1/5th Share of 1  
ground|17-1-1994|M/s. |3,19,230|II |54 | |and 1086 Sq.ft. | |Anjaneya | | | | together  
with a super |Sale deed|Printers P | | | | |structure in S.No.301, | |Ltd | | | | |4725/16  
in 21, | | | | | |Padmanaban Streetm T | | | | |Nagar New T S No.8025/1 | | | | |  
Block No. 107						1/5th Share of 1 ground	17-1-1994	M/s.	3,19,230	II	55		
and 1086 Sq.ft.		Anjaneya				together with a super	Sale deed	Printers P					
structure in S.No.301,		Ltd					4725/16 in 21,						Padmanaban Streetm T
				Nagar New T S No.8025/1					Block No. 107				
together	30-12-199	M/s.	43,56,14	II	122		with a building (2000	4	Anjaneya	2			
	sq.ft. Ground Floor	Sale deed	Printers P					2600 sq.ft. first floor		Ltd			
) in S.No.6794 which is						called No. 68,						Habibullah Road,	
T.Nagar Ms. 17						3472 sq.ft. together	30-12-199	M/s.	59,96,34	II	123		
with building 3000	4	Anjaneya	6			sq.ft. ground Floor	Sale deed	Printers P					
	3700 sq.ft. first Floor		Ltd					in Survey No,6794 which					
					Habibullah Road T Nagar						Ms. 17		
21-3-1995	M/s.	10,87,19	II	157		of land in 5 grounds		Anjaneya	6			and 1133	
sq.ft. in	Sale deed	Printers P					S.No.3334/Ia of Luz		Ltd				
	New/additional	As per	M/s.	2,13,63,	II	177		construction Building					
Evaluatio	Anjaneya	457				at door No.48 Jawharlal	n	Printers P					Nehru
Road, Industrial	Report \*\*	Ltd					estate Guindy						Ekkatuthangal
Chennai						new additional	Evaluatio	M/s.	20,43,00	II	185		construction
in	n	Anjaneya	0			residential building at	Report	Printers					door no. 21
Padbanabha						Street T Nagar Chennai						17	
on	30-4-1996	M/s.	10,75,33	II	213		30-04-96 in CB.		Anjaneya	6			
Mylapore in CA 2250		Printers P					Opened on 29-07-93		Ltd				
3595 ( Swaraj	26-03-199	M/s.	5,56,999	II	251		Mazda Van)	6	Anjaneya				
Printers P						Ltd					TN 09 H 3541 ( Swaraj	26-03-199	M/s.
252		Mazda Van)	6	Anjaneya						Printers P			
3586 ( Swaraj	25-3-1996	M/s.	5,56,999	II	255		Mazda Van)		Anjaneya				
Printers P						Ltd					Machinery subsequently	As per	M/s.
294		purchased for M/s.	Evaluatio	Anjaneya	000				n	Printers P			
Report \*\*	Ltd					A developed plot	05-06-199	M/s.	8,60,950	II	297		bearing
No. 6 to an	4	Anjaneya					extent of 1.12 acres in	Sale deed	Printers P				
Industrial estate		Ltd					Thirumuzhi in the name						of M/s. Anjaneya
				Printer P Ltd on						20/4/1994 at a cost of			

|||| service charges of Rs. ||||| 40950 collected by ||||| Sidco vide receipt No. ||||| 120128 dated ||||| TOTAL 6,16,91, ||||| 574 ||| SUPER DUPER TV PRIVATE LIMITED | Description of the | Reference | Stands in | Value of | Ann | Item No in | Property of | the Name | the | exu | Annexure | | Document | of | property | II |||| Rs. | re ||||| No. | | Cash Balance as on | 30-4-1996 | M/s. Super | 5,46,577 | II || | 30.04-96 in CA 1152 at | | Duper TV | | | 216 | | IB Abiramapuram opened | | Pvt. Ltd |||| on 25/1/95 ||||| Fixed deposit in IB, | 20-04-199 | M/s. Super | 5,00,000 | II | 260 | | Abiramapuram in the | 5 | Duper TV | | | | name of | | Pvt. Ltd |||| Fixed deposit in IB, | 25-3-1995 | M/s. Super | 5,00,000 | II | 262 | | Abiramapuram in the | | Duper TV | | | | name of | | Pvt. Ltd |||| Fixed deposit in IB, | 25-3-1995 | M/s. Super | 5,00,000 | II | 263 | | Abiramapuram in the | | Duper TV | | | | name of | | Pvt. Ltd |||| Fixed deposit in IB, | 25-3-1995 | M/s. Super | 5,00,000 | II | 264 | | Abiramapuram in the | | Duper TV | | | | name of | | Pvt. Ltd |||| A shed allotted By | 15-04-199 | M/s. Super | 15,75,80 | II | 292 | | SIDCO in Electronics | 5 | Duper TV | 0 | | | complex, Guindy on | | Pvt. Ltd |||| 15/4/1995 in favour ||||| TOTAL 41,22,37 | ||||| 7 ||| He also drew our attention to a chart filed by him on disputed items in Annexure II relating to A2 to A4, firms & companies, its value as well as its ownership, which is given hereunder:-

| Part B- Disputed Items in Annexure II relating to its value as well as its ownership.. |  
ANNEXURE -II	Items	Description of the item	Value	Evidence and	Value as per																	
Evidence and	Trial Court	High		shown	in	Accordin	Exhibits	defence	Exhibits													
relied	findings	court		in	Annexure II	g	relied upon by		upon by Accused													
findings	Annexu		to DVAC	DVAC	No.2.		re -						II									
Exhibits	PW's		Exhibits	DW's		7.	Land and Flat No.7	3,13,530	Ex.P-2327													
Acquired prior					R.R.Flats, 3/4 Antu		Shown in	to check period.														
Street, Santhome,		Annexure - I,	Hence, whole				Chennai-4 of		Item -7													
amount to be					Tmt.N.Sasikala (Doc		(Vol No.79,	excluded														
no.575/89, dt 17.4.1989		Page 65-77)					of SRO, Mylapore)					8										
Shop No.14, Ground	98,904	Shown in	Acquired prior				Floor at 602, Anna															
Annexure - I,	to check period.					Salai, Chennai-6 (Parsn		Item -8	Hence,													
whole					Manere) M/s.Sasi		amount to be					Enterprises										
excluded					(Doc No.399/89					dt.5-7-89 of SRO,												
Thousandlights)					9	Undivided share of land	2,10,919	Shown in														
Acquired prior					only at Door No.14,		Annexure - I,	to check period.														
	Kather Navaz Khan Road,		Item -9	Hence, whole				Nungambakkam, in														
Block		amount to be					No.12, R.S.No.58/5 to		excluded					the								
extent of 68/12000					undivided share in 11					Grounds 736												
Sq.ft with					a Shop No.9 -M/s.Sasi					Enterprises												
(Doc No.526/89					dt.21-9-89 of Jt.					S.R.II,												
Thousandlights)					12	Land and Building in	1,57,125	Acquired prior														
	Tanjore, Maharnoombu		to check period.					Chavadi S.No.I091		Shown												
in	Hence, whole					extent of 2400 Sq.ft		Annexure - L	amount to be													
M/s. Sasi Enterprises,		Item -12	excluded					Partners:														



J.Jayalalithaa, ||||| |N.Sasikala ||||| |(Doc No.455/90 ||||| |dt.19-4-90 of ||||| |ORB,Thanjavur) ||||| |Items |Description of the item|. |Evidence and |Value as per |Evidence and |Trial Court |High | |shown |in |Value |Exhibits |defence |Exhibits relied |findings |court | |in |Annexure II |Accordin|relied upon by | |upon by Accused | |finding| |Annexu| |g |DVAC | |No.2. | |s | |re - | |to DVAC | |||| |II ||||| |Exhibits |PW's | |Exhibits |DW's | |14 |Vacant site at Blake |2,02,778|Shown in |Acquired prior to| |||| |H.D. | |Annexure - I, |check period. |||| |Road,Tanjore Town, | |Item -14 |Hence whole |||| |Mahar Nombu Chavadi, || |amount to be |||| |extent 8970 Sq.ft. in || |excluded |||| |T.S.No.Io19 ||||| |M/s. Sasi Enterprises, ||||| |. (Doc No.457/90 dt ||||| |19-04-1990 of ORB, ||||| |Thanjavur) ||||| |||| |15 |Land and building at |5,85,420|Shown in |Acquired prior to| |||| |Abishekapuram Village, | |Annexure - 1, |check period. |||| |Pon Nagar, Trichy (in | |Item -15 |Hence whole |||| |plot | |amount to be |||| |No.102, 3rd Cross Road, || |excluded |||| |New Ward No.K, Block ||||| |No.30, T.S.No. 107) to ||||| |the extent of 3525 ||||| |Sq.ft Tmt.N.Sasikala ||||| |W/o. M.Natarajan ||||| |(Doc No.2256/90, ||||| |dt.3.5-90 of ORB, ||||| |Thanjavur) ||||| |16 |Dry land to the extent |75,210 |Shown in |Acquired prior to| |||| |of 3.23 Acres in | |Annexure - I, |check period. |||| |S.No.402/2 | |Item -16 |Hence whole |||| |Sundarakottai Village, || |amount to be |||| |Tanjavur || |excluded |||| |M/s. Sasi Enterprises |||| | |(Doc No.563/90 ||||| |dt.12-7-90) ||||| |17 |Land and building at |5,28,039|Shown in |Acquired prior to| |||| |Thiru Vi-Ka Industrial| |Annexure - I, |check period. |||| |Estate, Guindy, in | |Item -17 |Hence whole |||| |S.No.55, 56, Block || |amount to be |||| |No.6, extent 5658 || |excluded |||| | |Sq.ft, Shed ||||| |No.C-8,Adyar Village - ||||| |M/s. Jaya Publications ||||| |(Doc No.4640/90 ||||| |dt.8.12.1990 of SRO, ||||| |Adyar ||||| |Items|Description of the|Value |Evidence and Exhibits |Value as per |Evidence and Exhibits |Trial |High | |shown|item in |Accordin|relied upon by DVAC |defence |relied upon by Accused |Court |court | |in |Annexure II |g | |No.2. |findings |findin| |Annex| |to DVAC | || |gs | |ure - | |||| |II ||||| |||| |Exhibits |PW's | |Exhibits |DW's | || |Exhibits |PW's | |Exhibits |DW's | || |Exhibits |PW's | |Exhibits |DW's | || |Exhibits |PW's | |Exhibits |DW's | || |Exhibits |PW's | |Exhibits |DW's | || |Exhibits |PW's | |Exhibits |DW's | || |Exhibits |PW's | |Exhibit|DW's ||||| |s |||| |249 |(TN-01-09-F-3744) |2,96,191| |Since no amount was |— || |(Trax Jeep) || |PW-59 (Vol. |paid towards purchase |||| |No. 3, pg. 57-61, at|of vehicle the whole |||| |page 58) |amount of Rs. |||| | (Does not |2,96,191/- is to be |||| |admit payment) |excluded. |||| |PW-69 (Vol. ||||| |No. 3, pg. 100-107, ||||| |at page 102) |||| |Exhibits |PW's | |Exhibits |DW's || |259 |Fixed Deposit in|1,49,54|Ex-P-1921 Vol. No. 63,|PW 201 Page |As per the exhibit |||| |Canara Bank, |4 |Pg. 120-121) |142, Vol. No.9 |the amount is a |||| |Mylapore in the || |renewal of the fixed| || |name of Jaya || |deposit placed prior| || |Publications

- ||| to the check period ||| |PW 201 ||| and hence full ||| ||| amount of ||  
 ||| ||| Rs.1,49,544/- is to ||| ||| be excluded ||| ||| Exhibits |PW's |  
 |Exhibits |DW's ||| |Exhibits |PW's ||| 1 |Immovable |22,83,99,174. |20,07,80,246  
 |6,24,09,120/|16,19,03,301 ||| Property |70 ||- ||| |(Consideration, ||| ||| cost of  
 ||| ||| registration) ||| ||| 2 |Cash paid over |2,53,80,619/-|1,58,30,619 |nil |NIL  
 ||| and above sale ||| ||| consideration ||| ||| 3 |New or additional|28,17,40,430  
 |22,53,92,344/|5,10,54,060/|8,60,59,261/- ||| construction of ||- ||| buildings |  
 ||| ||| 4 |Gold and Diamond |5,53,02,334.7|2,51,59,144/-|As per |NIL ||| jewellery  
 |5 ||prosecution ||| 5 |Silverwares |48,80,800/- |20,80,000/- |As per |NIL ||| ||  
 |prosecution ||| 6 |F.Ds. and shares |3,42,62,728/-|3,42,62,728 |As per  
 |2,30,00,000 ||| ||| prosecution ||| 7 |Cash balance in |97,47,751.32 |97,47,751.32  
 |As per |97,47,751.32 ||| bank accounts ||| prosecution ||| 8 |Vehicles  
 |1,29,94,033.0|1,29,94,033.0|As per |81,35,106 ||| 5 |5 |prosecution ||| 9 |  
 Machinery |2,24,11,000 |2,24,11,000 |As per |94,25,835 ||| ||| prosecution ||| 10  
 |Footwears |2,00,902.45 |Nil. |Nil. |NIL ||| 11 |Sarees |92,44,290.00 |Nil. |Nil. |NIL | |
 |12 |Wrist watches |15,90,350.00 |15,90,350 |As per |Nil. ||| ||| prosecution |||  
 |TOTAL |68,61,54,413. |55,02,48,215/|25,46,52,177|29,82,71,254.3 ||| 27 ||- ||- |2 |  
 The judgment of the High Court at page 966 reveals that it has for the purposes of  
 computation, accepted the value of the assets of the respondents at the end of the  
 check period to be Rs.66,44,73,537/- as noted by the prosecution. Further, though it  
 has reduced the value of the assets vis-a-vis item Nos.1, 2, 3, 10 and 11 out of the 12  
 categories aforementioned, it essentially caused modification, in quantifying the  
 value of assets, with regard to item number 3, pertaining to new or additional  
 construction of buildings. As would be evident from its rendering, it assessed the  
 value of this item of assets, to be Rs.5,10,54,060/- compared to Rs.28,17,40,430/- as  
 mentioned by the prosecution. It thus reduced the value of the assets by  
 Rs.23,06,86,370/-. While making the calculations, however the High Court took the  
 value of the cost of construction as cited by the prosecution to be Rs.27,79,88.945  
 and on the basis of its assessment of the value of the new or additional construction  
 of buildings at Rs.5,10,54,060/-, it effected a reduction of Rs.22,69,34,885/-.  
 According to the prosecution even if this valuation of the new or additional  
 construction of buildings as made by the High Court is accepted, the other items  
 remaining intact, the total value of assets of the respondents at the end of the check  
 period, would be Rs.66,44,73,573/- minus Rs.22,69,34,885/- = Rs.43,75,38,688.

According to it, thus while computing the percentage of disproportionate assets qua  
 the income of the respondents, this figure ought to have been applied in the relevant  
 formula.

Noticeably, the valuation of the assets except as cited by the prosecution at serial  
 numbers 1, 2, 3, 10 and 11 has been accepted by the High Court. Nevertheless, while  
 computing the value of the assets finally, it did not take into account as well its  
 evaluation in respect of item numbers 1, 2, 10 and 11 and limited its consideration  
 only to item number 3 which it had valued at Rs.5,10,54,060/-.

Thus in the above revealing perspective, it is not considered essential to scrutinise the evidence on the assets pertaining to all items thereof and it would be adequate enough to limit the audit only qua item number 3 i.e. new or additional construction of buildings, more particularly because of its decisive bearing on the adjudication.

In the above premise, being of crucial relevance, evidence with regard to the item number three namely; new or additional construction of buildings in the list of assets demands scrutiny. As mentioned hereinabove, though the High Court had altered the value of five out of twelve items, in the ultimate quantification, it did focus only on the item of new or additional construction of buildings and computed the worth thereof to be Rs.5,10,54,060/- against Rs.22,53,92,344/- adjudged by the Trial Court. According to the prosecution, however, the investment on this count had been Rs.28,17,40,430/-. Significantly, the respondents had valued this item of their assets at Rs.8,60,59,261/- which is about Rs.3.5 crores above the valuation made by the High Court.

Be that as it may, whereas the prosecution had listed out twenty one items under the head new or additional construction of buildings, the Trial Court took note of eighteen items and the High Court of seventeen items as would be adverted to in details hereafter. The total construction area of these twenty one items, according to the prosecution is 23,076.84 sq. meters which is equivalent to 2483.97 squares. The area of four items left out by the High Court when deducted from the total area of 2483.97 squares calculate to 2174.69 squares. However, the High Court computed the value by adopting the area of the 17 items selected by it to be 1668.39 squares instead of 2174.69 squares and thus reduced the actual area under consideration by 506.3 squares. Ergo, according to the prosecution, not only did the High Court exclude four out of twenty one items in assessing the value of the assets under examination, it erred as well on the resultant area corresponding to the seventeen items chosen by it. This did also impact upon the value eventually arrived at.

In course of the arguments before this Court, emphasis has been laid on item numbers 179, 180 and 181 of annexure II i.e. buildings/construction on which investments had been made to sum up the total to the figure of Rs.29,35,68,982/- according to the prosecution. According to the respondent No. 1, as against the figure of Rs.24,29,40,490/- being the value of her assets during the check period, as computed by the prosecution, her assertion is of Rs.6,52,34,410/-. It has been urged on her behalf that she had acquired only one property during the entire check period i.e. the item at serial number 18 in annexure II worth Rs.10 lakhs and in addition thereto, she had made two constructions i.e. of a farm house at Jeedimetla Village near Hyderabad and at 31-A, Poes Garden, besides renovating her residential building at 36, Poes Garden. Against item numbers 179 and 181 referred to hereinabove, it has been asserted that as against Rs.13,65,31,901/- assessed by the prosecution, the value of her assets corresponding thereto and as accepted by the income tax authorities is Rs.3,62,47,700/- and thus an amount of Rs.10,02,84,201/- needs to be deducted. The break up of expenditure on the relevant counts towards these items has been provided as hereinbelow:

a) Renovation of 36 Poes Garden : Rs.76,74,900

b) Construction at 31-A, Poes Garden : Rs.1,35,10,500

c) Hyderabad Grape Garden Farm House : Rs.1,39,62,300

d) Compound wall for Hyderabad Farm House : Rs.11,00,000 Total Rs.3,62,47,700/-

While endeavouring to authenticate the above figure, the deficiencies in the evidence of the prosecution relating to the valuation of the constructions have been highlighted in quite some details. Broadly, the denunciation qua the process related thereto, refers to the non-verifiable measurements in absence of essential datas and want of supporting particulars in the reports rendering them sterile and worthless being of no probative worth, absence of any scientific or laboratory tests convincingly demonstrating the age of the buildings to correctly appreciate the value thereof, absence of any basis for calculating the price of non-scheduled items etc. Vis-a-vis the price of non-scheduled items in particular, it has been asseverated that though the valuers had deposed that with regard thereto, market enquires had been made and the inputs had been recorded in a paper or a note book, the same had not been retained but destroyed and were not enclosed with the corresponding reports. The assessment of the price of the non-scheduled items has thus been dismissed to be not only as being bereft of any foundation but also as mere hearsay.

The oral evidence of the prosecution witnesses namely; PW-98, PW-116 and PW-220, amongst others, has been referred to and analysed apart from the reports submitted by the inspection team which as adverted to hereinabove, have been repudiated to be lacking in indispensable datas. Other documentary evidence adduced by the prosecution has also been dealt with. Evidence of defence witnesses, amongst others of DW-64, S. Shanmugham, Chartered Accountant of R1/A1, DW-76 who was a part of the inspection team and DW-78 who was one of the signatories to the report Ex. P-671 has been highlighted. Considerable emphasis has also been laid on the orders of the income tax authorities by way of corroboration of the quantum of expenditure cited by the defence. This is more particularly as the income tax authorities had accepted the figure cited by the respondent No.1/A1 on the basis of independent enquiries conducted by the department specifically in respect of the market rates/price of the marbles/granites during the relevant period i.e. 1994-95 to 1996-97. The corresponding invoices have also been referred to in the course of arguments. According to the defence, the expenditure as shown by respondent No.1/A1 was supported by bank documents, bills, contemporaneous vouchers proved through defence witnesses, which inter alia, establish that the price of the marble per square meter at the relevant time was between Rs.100 to Rs.180 per sq. meter as against Rs.5000 per sq. meter to Rs.21000 per sq. meter cited by the prosecution. While dismissing the valuation offered by the prosecution to be arbitrarily exaggerated and inflated, it has been asserted that though the Trial Court was right in observing that the prosecution had not been able to establish the cost of construction in respect of special items like marble, it erred in accepting the valuation made by it after granting only 20% deduction in the overall quantum. It was pointed out as well that the Trial Court's rejection of the documents i.e. D-210 series pertaining to the price of marbles prevailing during 1995-96 by construing the same erroneously to be of subsequent years, was patently flawed. It has been urged that the prosecution had failed to prove beyond reasonable doubt, the expenditure towards the construction of the items under the head, new or additional construction of buildings and thus no burden lay on the defence to explain the amount spent towards the same. According to the defence, the valuation made by the High Court of the expenditure on such construction is correct and does not merit any interference.

Per contra, it has been insisted on behalf of the prosecution that though its computation of the expenditure against twenty one items comprising the investments in new or additional construction of buildings did sum up to Rs.29,35,68,982/-, the Trial Court taking note of eighteen such items, did quantify the expenditure at Rs.22,53,92,344/-. As sample instances, the prosecution highlighted the expenditure towards item numbers 179,180 and 181 of annexure II i.e. the list of items of assets acquired during the check period and referring to the oral testimony of PW-98,107 and 166 as well as the reports prepared and submitted by the inspection team i.e. Ex. P-645, P-661 and P-671 maintained that the sum total of expenditure on the basis thereof was Rs.19,05,84,199/-. Understandably, this figure was included in the total expenditure of Rs.29,35,68,982/- and had been highlighted as these three items accounted for the major portion of the investments.

According to the prosecution, the High Court not only limited its analysis to seventeen out of twenty one items, it also erred in the measurement of the built up area of these items so much so that instead of 2174.69 squares, it proceeded to make the computation on the basis of an area of 1668.39 squares i.e. yielding a short fall of 506.30 squares. In addition thereto, it has been urged on behalf of the prosecution that the High Court appraised the expenditure towards new and additional construction by taking only the cost expended for a sentry shed by totally overlooking the additional and highly expensive enhancements and fixtures of the main buildings. According to the prosecution, whereas as per the evidence adduced by it, the cost of construction of the new/additional buildings was Rs.4037 per sq. feet, the High Court on the basis of the cost of construction of the sentry shed III adopted the rate of Rs.680 per sq. feet, as a result whereof the actual cost of construction of the new/additional building stood reduced by 83%. The prosecution has thus insisted that in quantifying the expenditure towards the construction of the new/additional building, the High Court thus patently erred not only on the actual built up area but also on the basic rate of cost by drawing an analogy of a sentry shed with the new/additional buildings, though these two classes of structures with the inherent characteristics thereof were not comparable by any means.

As referred to hereinabove, the Trial Court scrutinized the oral and documentary evidence of both sides relating to 18 items of new/additional constructions out of 21 cited by the prosecution. It exhaustively evaluated the evidence item wise and weighed the merits and demerits thereof in details. It took note of the reports submitted by the inspection team qua every new/additional building involved and also took cognizance of the denunciation by the defence thereof primarily on the ground that those lacked in details and further were not accompanied by supporting documents. The Trial Court appreciated the evidence of the prosecution witnesses who were participants in the exercise of the valuation of the buildings, the ancillary structures, accessories, fixtures and furnishings. The members of the inspection team, who were Civil Engineers drawn from the Public Works Department, in addition to Electrical Engineers from Electricity Department, as their evidence noticed by the Trial Court, would demonstrate did take into account all the essential aspects of the subject matter of survey including the make and age of the structures and also duly discounted the value thereof on depreciation. A common feature of the evidence is that the price of the electrical appliances mostly was assessed on the basis of their age and the expertise of the officers undertaking the inspection. Qua the non-scheduled items, according to the prosecution witnesses, the price was ascertained from the market. The demur of the defence that such evaluation

was not decisive in absence of the notes of the relevant inputs was however noticed by the Trial Court. For the general items, the contemporaneous PWD schedule of rates prevailing in the districts involved were applied. The defence witnesses who mostly were the members of the same team did not radically differ from the substance of the version of the prosecution witnesses. A marked attribute of the prosecution witnesses, as noted by the Trial Court, was that when examined on their first recall, they seemed to vacillate in their disclosures in the examination-in-chief but reaffirmed the same narration on their second recall. The defence however noticing this demeanour has endeavoured to discredit them as prevaricating and unfaithful witnesses.

As had been elaborately appraised by the Trial Court, the evidence of the prosecution witnesses disclose that the members of the inspection team did minutely notice all the salient characteristics of the new/additional buildings under surveillance together with their exquisite and expensive structural attachments, trappings, fineries and adornments having formidable potential of enhancing their overall worth.

The Trial Court while taking note of the income tax returns disclosing the expenditure statements and the orders accepting the same after the departmental inquiries however accepted the expenditure towards the new/additional buildings to be Rs.22,53,92,344/- by discounting the figure furnished by the prosecution by 20% as according to it, the prosecution had not produced convincing evidence in support of the value fixed by the Public Works Department engineers in respect of price of the special items and as there was some dispute regarding the payments of the architects' fees. In arriving at this conclusion, the Trial Court did take note of every objection of the defence to the evaluation of the new/additional buildings and rejected the same. In particular, the defence plea that the valuation on plinth rate area ought not to have been adopted, was also dismissed. It took note of the evidence of DW-78 that building valuation could be done on the basis of plinth area of the building or the detailed method. It was of the firm view that the engineers involved in the process of the evaluation of the new/additional buildings were competent for the assignment entrusted and that the defence had not disputed the measurement of the buildings and the nature of the constructions as well as the quality of the materials used. It however observed that the prosecution could not produce any direct evidence in proof of the cost of the special items used and had relied on the oral testimony of its witnesses who had stated that they had ascertained the price of marbles and other special items from the market.

The defence has tried to demonstrate that the rejection by the Trial Court of the invoices Ex.D210 series pertaining to marbles as proved by DW96 construing the same to be the year 1999 was patently erroneous as the said document disclosed that those related to the period between 1994 and 1996. Be that as it may, the Trial Court however while rejecting the objections of the defence on the valuation of the new/additional buildings, effected a reduction of 20% of the total estimate furnished by the prosecution witnesses for want of persuasive evidence in support of the recorded value fixed by the PWD Engineers in respect of the special items and the dispute regarding payments of architects fees and quantified the amount of expenditure to be Rs.22,53,92,344/-.

Noticeably, the exercise undertaken by the inspection team was a massive one chancing minor shortcomings and from the Trial Court's comprehensive narrative of the evidence on record, in our

view, its estimate on the basis thereof cannot be said to be perverse. As it is, having regard to the nature and size of the survey, insistence on proof beyond reasonable doubt with mathematical exactitude would be both unwarranted, inexpedient and un- pragmatic.

In our comprehension, the appreciation made by the Trial Court of the evidence on record and the final determination of the extent of expenditure incurred cannot be discarded as absurd or implausible.

The High Court on the other hand noted the reservations expressed by the defence to the valuation made by the prosecution. It noted the denouncement that the valuation made was highly inflated and that the cost of marbles and granites have been assessed on a very exorbitant measure. The remonstrance that neither any sample of marble or granite had been taken nor tenders had been called for to ascertain the rates thereof was recorded. The objection that forests officers have not been examined to price the cost of the wood and that nobody had certified that the teakwood had been used, was accounted for. The High Court did take cognizance of the reference to the inquiries made by the Income Tax Department to ascertain the prevailing rates of marble and marble slabs during the relevant period. Defence evidence to that effect was also marked.

The High Court in the ultimate analysis adopted the “per square foot method” in evaluating the value of the new/additional buildings. According to it, the Public Works Department rates were supposedly higher, taking into consideration the delayed payment and other miscellaneous expenses. The High Court accepted the cost of construction of the new/additional buildings to be Rs.28,000/- per square basing on the rate of construction of the Sentry Shed-III. Referring to the estimate for construction of such sentry shed, the High Court deduced that, it was valued for one square at Rs.31,580/- and therefrom as a measure of cost of construction for new/additional building, it applied Rs.28,000/- per square for the said purpose. It accounted for the other investments towards super structures, windows, doors, internal painting, electrification, flooring, water supply etc. The total constructed area, according to the High Court, was 1,66,839.68 sq.ft. i.e. 1668.39 squares. It accepted an area of 25662.22 sq.ft. i.e. 256.62 squares as area on which granites had been used. It added an amount of Rs.9,65,060/- towards expenditure for sanction of plan and architect fees.

Qua the prosecution evidence, the High Court observed that though reports had been prepared by the inspection team for the new/additional buildings involved, all the members of inspection team did not subscribe their signatures thereto. Further in course of the testimony, they did not speak anything about the measurement of the floor area where marbles and granites had been used. It held the view that the valuation reports by themselves did not prove the estimate of granites and marble stones and that the appreciation thereof was more or less on guess work. By adopting the valuation on square feet method and by applying the rate of Rs.28,000/- per square, the High Court computed the value of new/additional building with all its accessories and furnishings to be Rs.5,10,54,060/-.

Prima facie thus the plea of the prosecution that in assessing the expenditure of new/additional buildings, the High Court had not only taken a reduced constructed area of 1668.39 sqs. instead of

2174.69 sqs. (for the 17 items considered by it), thereby introducing a shortfall of 506.3 sqs., it also applied the rate of Rs.28,000/- per square based on the construction cost of a sentry shed, as the base value to work out the amount of investments made towards the new/additional buildings/constructions is borne out by the records.

The approach of the High Court on both counts in the face of the evidence on record does not commend for acceptance. By no means, in our estimate, the High Court could have applied the base value of Rs.28,000/- per square for quantifying the expenditure incurred towards the new/additional buildings/ constructions involved. The adoption of Rs.28,000/- per square as the base value, which is the cost of construction of a sentry shed, per se is erroneous, having regard to the fact that a sentry shed and the new/additional constructions/buildings are incomparable on many counts. Even if it is assumed, as has been pleaded by the defence that the base value so applied was only for appreciating the expenditure towards the skeletal framework of the constructions, the method adopted by the High Court in the final computation of the investments by making lump sum additions towards cost of marbles, granites/interior decorations, staircase, overhead tank and other furnishings, having regard to the description of the constructions/buildings does not appear to be either realistic or rational and does not merit affirmation.

In any case however even assuming that the arithmetic undertaken by the High Court is correct, it having accepted the value of assets to be Rs.66,44,73,573/-, the remainder would still value at Rs.43,75,38,688/-. In other words, in calculating the disproportionate assets, the amount of Rs.43,75,38,688/- has to be applied even if there is a reduction in value of assets by Rs.22,69,34,885/ i.e. (Rs.29,82,71,254.32 – Rs.5,10,54,060).

According to A2 to A4, the valuation of their assets at the beginning of the check period as per the prosecution was Rs.59,29,168/- and according to them Rs.63,64,790.60. At the end of the check period, the figure swelled, as per the prosecution to Rs.37,55,10,354.38, which in their computation became Rs.25,03,36,963.40/-. Thus, whereas the prosecution case is that the valuation of their assets acquired by A2 to A4 during the check period was Rs.36,95,81,186.38, it had been only Rs.24,39,72,172.80 as per the estimate of these respondents.

A2 to A4 have not disputed the prosecution's figure of Rs.59,29,168/- and in fact had added Rs.4,35,622/- being the cash balance available with A2 at that point of time making the tally according to the respondents at Rs.63,64,790.60. While commenting on the prosecution's valuation of their assets at the end of the check period at Rs.37,55,10,354.38, A2 to A4 have asserted that the properties of six companies; Signora Business Enterprises (Private) Limited, Meadow Agro Farms (Private) Limited, Ram Raj Agro Mills (Private) Limited, Riverway Agro Products (Private) Limited, Lex Property Development (P) Limited and Indo Doha Chemicals and Pharmaceutical Limited being separate legal entities and not arraigned as accused in the case ought to have been excluded from the corpus of assets, more particularly in absence of any evidence that their acquisitions had been made with the funds provided by the respondents.

In course of the arguments on their behalf, several disputed items of assets have been highlighted, accompanied by emphatic assertion that either the value attached thereto ought to be excluded



wholly or to the extent reduced on the basis of the oral and documentary evidence relied upon by them.

A plain perusal of the compilation to this effect reveals that broadly these disputed items can be categorized as “land and building, shares, acquisition of Indo Doha Chemicals and Pharmaceutical Ltd., new/additional constructions, renovation, vehicles, fixed deposits, jewellery and machinery.

As has been hinted hereinabove, these assets had been classified under 12 components. The High Court, though had altered the valuations in five of these items, it did ultimately limit its consideration to item No. III (i.e. new/additional construction of buildings) and reduced the cost thereof by Rs.22,69,34,885. As a corollary, for the purpose of the eventual quantification of the disproportionate assets, the High Court did not consider it essential to invoke its findings vis-a-vis the remaining four items on which it had differed from the Trial Court. As would be evident from the chart adduced by the defence, out of Part-B containing the disputed items in Annexure-II appended to the charge-sheet, ten items thereof i.e. item numbers 6,7,8,9,12,13,14,15,16,17 are claimed to have been acquired prior to the check period. Vis-a-vis the other disputed items, to reiterate, referring to the oral and documentary evidence, it has been urged that either the full value as cited by the prosecution or to the extent, highlighted by them, ought to have been excluded. Qua the items pertaining to “new/additional constructions”, the eventual plea is that the Trial Court though had concluded that the prosecution had failed to prove the cost of construction, as cited by it, it erroneously accepted the valuation by granting 20% reduction in the overall cost. According to A2 to A4, in view of the failure of the prosecution to prove the cost of construction, the entire valuation made by it to this effect ought to have been discarded and the evidence adduced by it should have been rejected in its entirety.

In course of the elaboration of this salient feature of the dispute, it has been underlined that there has been non-application of mind by the Trial Court to the evidence on record in arriving at its findings. Apart from referring to the oral and documentary evidence adduced by both the parties, reliance has also been placed amongst others on the income tax returns and the orders passed in connection therewith. The valuation reports of the buildings submitted by the inspection team, comprised of civil engineers of the Public Works Department and others, have been seriously repudiated on the ground of being laconical, incredible, inchoate and deficient in material particulars. The respondents have been particularly critical about the valuation of electrical installations and other items as in their perception, those were wholly unfounded in absence of standard rates and corroborative proof based on market survey. Even the expertise and competence of the members of the inspection team offered by the prosecution as witnesses of valuation has been questioned. The respondents have sought to buttress this plea by examining as defence witnesses, members of the same inspection team. It has been urged as well that the prosecution could not prove that all new/additional constructions had been built during the check period. It has been contended that the valuation of the special items i.e. marbles, granites, sanitary ware, decorative tiles, teakwood etc. in absence of any schedule of rates had been highly inflated without any contemporaneous documents or authenticated proof in support thereof. According to the respondents, the defence witnesses who were members of the inspection team did not support the conclusions recorded in the reports rendering those wholly unacceptable. On smaller items, like

vehicles, fixed deposits, jewellery and machinery, the respondents have dismissed the valuations made by the prosecution either on the ground that those had been wrongly exaggerated or had been acquired before the check period.

Apropos the above impeachment, the prosecution has reiterated its valuation of the assets and has reconciled to the quantification made by the Trial Court. It has reiterated that the valuation of the constructions had been made by the qualified PWD engineers and that the findings are elaborately contained in the valuation reports, based on exhaustive inspection of all necessary components of the buildings surveyed. It has stoutly refuted the defence plea that the Trial Court had rejected the evidence adduced and has maintained that the discount of 20% accorded by the Trial Court had been due to the several imponderables attendant on the massive exercise undertaken. It has insisted that in view of the superior quality of marbles and granite used in the buildings as well as the prevalent price of the various special items availed by way of ornate enhancements, the cost appreciation made by the Trial Court was justified. That the High Court had wrongly assessed the cost of new/additional buildings at Rs.5,10,54,060 compared to the admitted computation by the respondents at Rs.8,60,59,261 has been underscored as well.

Qua the other segments of the assets, the prosecution has underlined that the Trial Court had totally excluded the valuation of sarees and footwear and that had effected considerable reduction in the value of the jewellery and silverwares. In all, according to the prosecution, though it had cited higher value of the assets, it has accepted the determination thereof as made by the Trial Court.

The prosecution has jettisoned the disclosures in the income tax returns and the orders/opinions expressed thereon by the departmental authorities as wholly inconsequential. It has been insisted that enquiries made by the income tax authorities even if conducted, those had been ex-parte in which the investigating agency had not been associated. In any view of the matter, according to the prosecution, the findings of the income tax or wealth tax authorities on the valuation of the assets, neither bind the prosecution nor is of any conclusive relevance for the case and is far less final for the criminal court trying the same. The cavil of the respondents that the civil engineers of the inspection team were incompetent to undertake the valuation work has been emphatically refuted by the prosecution. That the High Court in adopting the plinth area of the new/additional buildings had erroneously reduced the same by 50,630 sq. feet, has been reiterated. It has been asserted as well that the High Court had erred in taking into account only five special items by excluding the other expensive furnishings/attachments in computing the cost of construction. In specific terms, the prosecution has been critical of the valuation of the Otis lift at Rs.15,000/- and the cost of construction of staircase, pump and overhead tanks at Rs.40,000/- to be much on the lower side. That the untenable attempt of the defence to represent that ordinary marble and granite had been issued against expensive versions thereof, has been highlighted as well.

As indicated hereinabove, the only item apart from the new or additional construction of buildings forming a major component of assets is immovable properties which the prosecution valued at Rs.19,77,18,164.70 whereas the Trial Court assessed the same Rs.20,07,80,246/-. According to the High Court, it computed the value to be Rs.6,24,09,120/-. Noticeably the respondents had indicated the value of this item as Rs.16,19,03,301/-. Significantly though in all, 146 sale deeds were involved

qua the immovable properties figuring therein, the High Court limited its attention only to 97 such deeds and thus left out from its consideration, the remaining 49 sale deeds, while arriving at its quantification of this item of the asset to be Rs.6,24,09,120/-.

To reiterate however the High Court though did accept the valuation of the assets for the purpose of computation to be Rs.66,44,73,573/- as valued by the prosecution, for the purpose of ascertaining the disproportionate assets, it took into account only the cost of new or additional construction of buildings as assessed by it at Rs. 5,10,54,060/- thus reducing the value thereof as made by the prosecution by a sum of Rs.22,69,34,885/-. The omission on the part of the High Court to exclude the other four items of assets, on which as well it had scaled down the value, in working out the extent of disproportionate assets however had not been questioned by the respondents before this Court. The judgment of the Trial Court does not demonstrate as well, the alleged total non-consideration of the evidence adduced on behalf of the respondents. On an overall appraisal of the materials on record, the reduction of the cost of new or additional construction of buildings to Rs.5,10,54,060/- as effected by the High Court has to be held as patently erroneous. Consequently the quantification of the disproportionate assets is also visibly wrong.

Expenditure Annexure IV to the charge-sheet enumerates 244 items of expenditure cited by the prosecution. This sums up to Rs.11,56,56,833.41 out of which the major segment being Rs.6,45,04,222/- is towards the expenditure incurred in connection with the marriage of Tr. V.N. Sudhakaran, (A3) on 07.09.1995. Incidentally, the High Court did accept the expenditure assessed by the prosecution in respect of all items except item nos. 2 to 6 i.e. the marriage of A3 and reduced the sum of Rs.6,45,04,222/- as fixed by the DVAC to Rs.28,68,000/-, thus occasioning a drop of Rs.6,16,36,222/-. The Trial Court however had also lessened the amount cited by the prosecution by Rs.7,50,000/- against item No. 235 and also the marriage item by Rs.3,45,04,222/-, thereby reducing the total expenditure incurred to Rs.8,49,06,833/-. The Trial Court had assessed Rs.3,00,00,000/- towards marriage expenses.

In this factual premise, it would thus be enough, for the present adjudication vis-à-vis this facet of the debate, to confine the appraisal of the evidence, oral and documentary pertaining only to the expenditure towards the marriage of A3. As the Trial Court's appreciation of the materials on record would reveal, it analyzed the evidence under the following heads:

- a) Expenditure incurred towards the erection of marriage pandals.
- 2 b) Expenditure incurred towards the cost of food, mineral water and tamboolam.
- c) Cost of 34 Titan watches - Rs.1,34,565/-
- d) Cost of stitching charges of wedding dress - Rs.1,26,000/-
- e) Cost of 100 silver plates - Rs.4,00,000/-
- f) Postal Expenses - Rs.2,24,000/-

In re the erection of marriage pandals, the Trial Court did assess the oral and documentary evidence adduced by the parties. It took note, amongst others, of the testimony of PW-181 Shri Thangarajan, who was the Assistant Engineer, PWD at the relevant point of time and to whom, according to the witness, the work of estimating the expenses incurred towards the pandals, both at the marriage and reception venues was entrusted. He referred to the measurements of these pandals including amongst others those for VIPs with iron-sheet roof in his report Ex. P-1019 mentioning the estimated cost towards the same and also with regard to the incidental decorative trappings and furnishings. He mentioned as well about the air conditioners used and the chairs with the dining tables arranged at the two venues and assessed the expenditure towards all these at Rs.5,91,00,000/-. The Trial Court did take note of the cross-examination of this witness, branding him to be partisan and without any personal knowledge or information about the event or the expenses in connection therewith and alleged to have been set up by the prosecution with a view to inflate the expenditure by creating the document Ex P-1019. The said document in any case was denounced as not being contemporaneous, having been prepared after 2 ½ years of the marriage without any acceptable foundation therefor.

The Trial Court to start with did not endorse this criticism of the witness and instead proceeded to evaluate the merit of his testimony by co-relating the same with the version of the other witnesses. In doing so, the Trial Court traversed the evidence of PW-200 Shri, K.P. Muthuswami, Chief Engineer, PWD, Tamil Nadu, who, as stated by this witness, had been entrusted to complete the pandals' work by A2 in a proper manner. This witness testified to have consulted a plan given to him by the architect involved whereafter he amongst others levelled the land and put up the pandals as specified. This witness affirmed that several pandals had been erected amongst others for serving food to the VIPs, kitchen and cooking sheds together with marriage platform, bathroom, rooms for the bride and bridegroom. He further stated that the expenses towards this construction work were made on behalf of A1. This witness clarified that the pandal work at the reception venue was undertaken by Kumarason Nader which too he had to oversee on the instructions of the Assistant Secretary of the secretariat of A1. According to this witness, an amount of Rs.14 lakhs in four installments was also paid by the bride's father Mr. Narayan Swamy. Incidentally PW-181 had also referred to the same architect and the contractors as named by PW-200 in his evidence.

The Trial Court after taking note of the cross-examination of this witness, accepted his version being satisfied that he had a first-hand information about the arrangements made at the marriage venue and concluded that the same corroborated the testimony of PW-181 sufficiently.

The Trial Court assessed the evidence of PW-183 Mr. Ramesh, Managing Director, Moulis Advertising Services (P) Ltd., who deposed to have printed 65,000 cards for marriage invitation as instructed by Tr. Jawahar, Assistant Secretary to A1. This witness also claimed to have printed 5000 car passes for which on the basis of his bill submitted, he had received payment of Rs.11 lakhs through cheque issued by A1. Though this witness resiled from these statements in his cross-examination, when recalled and was confronted with this inconsistency, he affirmed his version in the examination-in-chief to be correct.

PW-184 Mr. Vincent claimed to have lent out ten cars on hire and had received Rs.27,502/- through cheque signed by A1. This witness too recoiled from this statement in his cross-examination but reverted thereto in his re-examination.

PW-185 Prem Kumar did state to have, on the requisition of the Tamil Nadu Guest House lent six cars for rent for four days against which he was paid Rs.19,211/- through cheque 23.09.1995 issued by A1.

The Trial Court next also took note of the evidence of PW-186 Chalapathy Rao who had supplied chairs, tables, cooking wares, vessels etc. for the event as ordered by A3 and Sachitnanandam, PRO of A1 and received payment of Rs 1,30,000/- by cheque as advance. He also received a further amount of Rs.57,250/- by cheque issued by A1 and according to him, Rs.2,65,000/- was still outstanding. This witness too vacillated in his cross- examination only to affirm the correctness of the statement in his examination-in-chief after he was recalled for re-examination.

The endeavour on the part of the defence that the payment received by this witness by way of cheque of Rs.1,30,000/- was in fact towards supply made to the AIADMK Party was dismissed by the Trial Court in absence of any evidence to that effect.

The Trial Court also examined the evidence of PW-188, Sundareshan, who was the Senior Advertisement Manager of a local daily in which a thanks giving message of A1 had been published in its issue dated 10.09.1995. According to this witness, such an advertisement was published in all other editions of the daily on 11.09.1995 as well and that he had raised a bill of Rs. 2,47,660/- therefor.

The evidence of PW-199 A.G. Krishnamurti of A.G.K. Travels, Chennai is that he had arranged two Ambassador AC cars from 06.09.1995 to 08.09.1995 on rent, raised bills in the name of A1 and received payment of Rs.15,814/- through cheque issued by her.

PW228 Shri Rajasekharan, Chartered Accountant claimed to have filed Income Tax and Property Tax returns of A1 for year 1984-85 to 1996-97 and stated about seizures amongst others of a file Ex. P-2218 containing the expenditure bills, receipts etc. in connection with the marriage. This witness was not cross-examined at the first instance on behalf of the respondents and thereafter he failed to appear in spite of issuance of summons. Though the defence raised a plea that in absence of cross-examination of this witness, his untested testimony ought to be eschewed, the Trial Court noted that neither the respondents-accused had cross- examined this witness when the opportunity was available nor had thereafter, when as many as 145 witnesses have been recalled for cross-examination, did they seek the assistance of the court to secure his presence, if necessary by applying coercive legal process. Even otherwise, according to the Trial Court the testimony of this witness pertained mainly to the seizure of the documents from his office which included amongst others, the file containing vouchers, receipts etc. relating to the expenditure incurred in the marriage of A3. This is more so as some of these documents had also been relied upon by the respondents-accused.

Vis-a-vis the expenditure incurred towards cost of food, mineral water and thamboolam, the Trial Court did assess the evidence of PW-237, Jawahar, who at the relevant time, was working as Assistant Secretary to A1 and his office functioned amongst others from her house at No.36, Poes Garden. This witness stated about musical concerts presented by Mr. Srinivas and Mr. A.R. Rahman whom he had met for such arrangement on the direction of A1. He deposed about the printing of invitation cards for the VIPs. He also stated generally about the other features of the marriage including the supervision of the pandal works by Mr. K.P. Muthuswamy, a retired Engineer. This witness too had resiled from the above, in his cross-examination but reiterated, in his re-examination, his testimony in his examination-in-chief.

The defence plea that the afore-mentioned witnesses in view of their contradictory orientations ought to be discarded as a whole did not meet the approval of the Trial Court. It recorded that not only the evidence of such witnesses does not deserve to be discredited as a whole and instead can be acted upon on the same analogy as of a hostile witness, the circumstances under which 76 prosecution witnesses were recalled by the respondents/accused after A1 had assumed the office of the Chief Minister of the State and the way, 64 of them had casually resiled from their earlier version, could not be lightly brushed aside. The Trial Court observed that as most of these witnesses who were in service in the Government Departments, were likely to be influenced by the status of A1, it being one of the considerations for which the trial of the case had been transferred out of Tamil Nadu to Karnataka, it concluded that the temporary retraction of these witnesses in cross-examination from their testimony in their examination-in-chief ipso facto did not warrant rejection of their version in toto.

The Trial Court noted the evidence of PW-192 Mr. Sanjay Jain, Proprietor of Titan Show Room, Chennai to the effect that he had delivered 34 watches amounting to Rs.1,34,565/- for which he was paid the amount in cash.

PW-196 Mr. Sayad Bawker, claimed to have done the stitching work of suits, shirts, sherwanis etc. for the bridegroom-A3 for which he received Rs.1,41,025/- as the charges therefor. The witness conceded that the payment was made by Ram Kumar, the maternal uncle of the bride. The Trial Court however disbelieved the statement that the uncle of the bride had made the payment.

On the expenditure of 100 silver plates, the prosecution had examined PW- 191, Mr. Srinivas and PW-214 Mr. A.R. Rehman who had conducted music concerts. Both of them stated to have made the performances on the request made on behalf of A1 and that they had not charged therefor. They however admitted to have been offered silver plate, silk saree and a small kumkum box at the time of their invitation for the event. They deposed that on being requisitioned by the investigating agency, those items had been handed over to the concerned officers.

Acting on the evidence of these witnesses, the Trial Court concluded that on the occasion of the marriage, silver plates, silk saree/dhoti and kumkum box were presented to the VIPs.

Regarding postal expenses, the prosecution relied on the evidence of PW- 189 Office Administrator, Head Office of AIADMK who confirmed to have sent 56,000 invitations, expending therefor,

Rs.2,24,000/-. He stated to have received the said amount from Mr. Jawahar, Assistant/Joint Secretary of A1.

In response, the respondents had examined several witnesses with documents to buttress and consolidate the oral testimony. DW1 Ram Kumar, the maternal uncle of the bride in his deposition claimed to have met the entire expenses of the marriage and for that purpose, had opened an account in State Bank of India being Account No. 95071 in Gopal Puram Branch, State Bank of India and had remitted a sum of Rs.92 lakhs which was spent on the occasion. He also proved Ex. D15, the photocopy of the pass book of the said account and stated that the deposit had been arranged through the brides' family. In cross-examination, he disclosed that the account was opened on 14.8.1995 but did not disclose the details of the expenditure therefrom. He also did not produce the counter-foils of the cheques issued in that account. His statement in cross-examination also revealed that he had not produced a copy of the passbook earlier in course of the investigation. He however affirmed that the total expenditure in the marriage did sum up to Rs.92 lakhs only.

Apart from this witness, the respondents examined a host of party workers who, at the relevant time, held various positions at the district level and elsewhere. These witnesses, as the tenor of their testimony demonstrates, in essence asserted that they had collected various sums of money from the party workers and others and had utilized the same for various purposes relating to the marriage like decorating the pandals erected by the bride party, crackers, music, food for the party workers, chairs in the pandals, reception on the visit of A1 to areas in connection with the event etc. All these witnesses, however, did admit that there was no instruction from the party to raise such fund and incur the expenditure but insisted that they had given their statements before the income tax department in course of the enquiry made in this regard. The witnesses also did concede that accounts/receipts in connection with the collection and expenditures had not been retained/maintained.

In addition to the above, the respondents examined DW64 S. Shanmugam, Chartered Accountant who claimed to be the auditor of A1 from 1996 to 2000 and had dealt with her accounts/assessment for the assessment years 1991- 92 to 1997-98. He referred to the query made by the income tax department in the year 1995 about the amounts spent by her in the marriage and also the reply given by A1 in response thereto. He also deposed that on necessary enquiries being made, the income tax authorities eventually did write off the expenditure of Rs.94 lakhs, which earlier, it had observed, had been spent by A1 on the event. Reference was also made to the assessment made by the income tax authorities with regard to food expenses to the tune of Rs.3 lakhs which also stood deleted in appeal.

DW24 T. Tharani, who was a painter and also Art Director of the films, was examined to affirm that in connection with the marriage, people from AIADMK party had approached him for designing the facade of the entrance of the marriage hall and that he had entrusted the work to one of his assistants Mr. Ramesh. He also added that he did not charge any remuneration for the work.

DW54 Gopi Kant, at the relevant time, was working as Cine Art Director and stated that on being requested by the bride's family, he met DW1 Ram Kumar, maternal uncle of the bride who

introduced him to PW 200, Muthu Swamy. This witness stated that PW 200 asked him to prepare a pandal at the place of reception/public procession of the bride and the bridegroom and to erect two arches and sets at the designated locations. According to him, the cost of the work was Rs.12,98,000/- which was paid by cheque in the name of G.K. Arts by DW1 Ram Kumar. That a further cheque of Rs.4 lakhs was also issued by DW1 towards some items of additional work, was also stated by this witness. The witness confirmed that he was the proprietor of G.K. Arts.

The respondents also examined DW80, B. Vasudevan who, at the relevant time, was working as Junior Engineer, PWD, Madras. The witness deposed that the investigating officer of the case on 17.4.1997 had orally instructed him to value the marriage pandal and other works. This witness identified his signature in the report Ex. P1019 but maintained that the drawings pertaining to the pandals and the stage had not been given by Vijay Shankar, Architect and that he did not know where the said panels had been put up. He stated that the measurements mentioned in the report were based on the instructions of the I.O. and that the said report had been prepared in the office without carrying out any inspection. He also disputed the measurements mentioned in the report.

In cross-examination, however, this witness admitted that he along with PW 181 Thangrajan were the members of the valuation team and also conceded that the report contained the signatures of the Architect, Vijay Shankar.

DW-85, as offered by the respondents, was the Manager (Administration & Accounts) in Super Duper TV Private Limited, who conducted the TV coverage of the wedding for which, according to this witness, a sum of Rs.2 lakhs was paid by DW1. In cross-examination, this witness admitted that at that time, the bridegroom- A3- Sudhakaran and A2- Sasikala were the directors of Super Duper T.V. Pvt. Limited and that A3 was its Managing Director.

DW-97 A. Vijay Kumar, Assistant Commissioner of Income Tax, Central Circle-II, Chennai produced documents containing 10 volumes and exhibited Ex. D325 to D364, referred to by the other witnesses for the defence. This witness however admitted that the assessment for the year 1993-94 pertaining to the concerned respondents was sub judice before the High Court in appeal and that the assessment orders relating to them had not been finalised and were pending before various authorities.

It has been emphatically urged that the evidence of PW181 ought to have been summarily rejected being hearsay and besides speculative, arbitrary and based on no verifiable data and that this witness is wholly untrustworthy even otherwise. It was insisted on behalf of the respondents that the learned Trial Court had also rejected the evidence of PW181 to be hearsay in character and thus in absence of any other admissible evidence, its computation of the expenditure at Rs.3 crores is also without any tangible basis and is wholly inferential. The testimony of PW181 being clearly hearsay in nature, in terms of Section 60 of the Evidence Act, the same could not have been accepted as substantive evidence and thus the Trial Court's approach of seeking corroboration thereto had also been flawed. According to the respondents, the version of PW200 supports the case of the accused in view of his admission that Rs.16 lakhs was paid by the bride's father towards the expenses for the construction of the pandals. It has been urged that his evidence as well is rejectable as hearsay in



nature, as this witness did not personally know about the expenses, if any made by A1 and that he had only been informed of the contribution of A1 by some unnamed pandal contractors. In absence of any evidence to show that A1 had incurred the expenditure, as claimed by the prosecution, towards the construction of the marriage pandal or towards the actual cost thereof, the entire amount of Rs.5.21 crores, as cited by the prosecution, ought to be deducted. Qua the expenses on the other heads including food, mineral water, presentations, stitching charges, etc., it has been argued that not only the Trial Court had wrongly accepted the evidence forthcoming from the prosecution that the expenditure on Titan watches and stitching charges had been incurred by the respondents, it grossly erred in holding that on a rough estimate, an amount of Rs.3 crores had been spent by the respondents on the event. It has been canvassed that in doing so, the Trial Court left out of consideration amongst others, the evidence adduced by the defence through DW1 Ram Kumar, the maternal uncle of the bride, the party workers and most importantly the income tax proceedings, which after thorough enquiries and scrutiny at different levels did finally record that only an amount of Rs.29,66,552/-, as mentioned by A1 in her reply dated 19.09.2005, had been spent and that too by cheques except for a sum of Rs.3 lakhs. In all, having regard to the entire gamut of the evidence, it has been argued that considering the different segments of expenditures incurred by the bride's family and the party workers, the same is Rs.1,85,17,000/-, to which Rs.29,66,552/- only could be added on account of A1. In this premise, the respondents have maintained that the High Court's computation of the expenses of Rs.28,68,000/- only by A1 by way of expenditure incurred by the respondents is unassailably correct being based on a logical analysis of the materials on record.

The High Court however readily discarded the testimony of PW181 and the report Ex.P1019 primarily on the ground that this witness had no personal knowledge or idea of the structures raised at the venue of the marriage and of the reception and that his version with regard thereto was on the basis of derived inputs though it mentioned that the witness, as attested by him, did consult the architect, the Art Director, the electrician etc. who accompanied him to the site and that he had been given as well a drawing of the wedding choultry and the measurements of the pandal along with the sketch of the decorative arches etc. It held the view that the witness had prepared the report on the basis of what the witness had heard and seen from the drawings and the sketches and was not personally aware of the authenticity thereof and that he did not ask for quotations or confirm the sketches. That his report Ex.P1019 was deficient and scanty in essential particulars to inspire confidence for its acceptance was recorded. On this aspect, the High Court also referred to the evidence of PW200 K.P. Muthuswamy, who claimed to have been entrusted to oversee the works related to the pandals by A2. This witness, to reiterate had confirmed that he visited both the venues and that a plan for the pandals as well as stage arrangements, as prepared by architect Vijay Shankar had been handed over to him. He narrated in details about the specifications of the structures and the payments therefor. He also admitted to have received a sum of Rs.16 lakhs from the father of the bride in this regard. The High Court, however observed that this witness, amongst others, did neither tell the police about the expenses of leveling nor disclose the particulars about the number of air conditioner machines used. The High Court further commented that he did not supervise the work of Art Director Gopi Nath and that this witness could not remember as to how much money was spent for the marriage. The High Court touched upon the evidence of other witnesses and in particular elaborated on the testimony of PW228 R. Rajshekheran from whom the file containing the original vouchers, bills, invoices in connection with the marriage i.e. Ex. P2218

had been seized. It also analyzed the queries made by the Income Tax Department and the reply given thereto by A1 by her letter dated 19.09.1995 wherein, she provided the breakup of the expenditure incurred by her. The testimony of DW1 Ram Kumar, the maternal uncle of the bride, more specifically to the effect that the entire expenses had been borne by the bride's family to the tune of Rs.92 lakhs by remittances through the bank account opened on 14.08.1995 was taken note of. The evidence of the party workers claiming their contribution in the expenditure through collection was also recorded and eventually the High Court accepted the statement of A1 furnished to the Income Tax Department disclosing the expenditure by her of Rs.28,67,520/- towards marriage and rounded up the said figure to Rs.28,68,000/- to be her share of expenses.

In reaching this conclusion, apart from rejecting the testimony of PW181 being second hand in nature, the High Court seemingly accepted in substance the version of the defence witnesses observing that at the relevant time A1 was the Chief Minister of the State and was incidentally then the General Secretary of AIADMK party as well. It recorded further that the bride was none else than the grand-daughter of famous cine actor Shivaji Ganeshan. It observed that the prosecution for no reason forthcoming, had omitted to examine the bride's father who would have been the best person to state about the actual expenses on the marriage. The High Court as well seem to have accepted that it was the customary practice for the bride's family to bear the expenses of the marriage normally and though it was of the view that such expenditure was comprised of verifiable and non-verifiable components, it was difficult to ascertain the non-verifiable segment while verifiable expenditure could be assessed through investigation. Et al, the High Court eventually accepted the figure of Rs.28,67,520/-, as cited by the A1 to be the amount expended by her in the marriage and limited the liability of the respondent- accused, as stated above, to Rs.28,68,000/-. Thereby the High Court reduced the expenditure of Rs.6,45,04,222/- towards marriage expenditure by the R1/A1, as mentioned by the prosecution, to Rs.28,68,000/-.

A2 to A4 also have positioned themselves to question the expenditure of Rs.2,38,89,609/- attributed to them by the prosecution. This amount, as is apparent from annexure IV to the charge sheet, includes sums expended not only by A2, A3 and A4 but also by nine companies/firms as named therein. In the compilation referred to in course of the arguments, the break up of the expenditures incurred by A2, A3, A4 and the firms aforementioned have been provided. It is however the contention of A2 to A4 that an amount of Rs.1,63,06,897.16 is liable to be deducted on the grounds as enumerated in the compilation so much so that the total admitted expenditure by them and their firms as named by the prosecution was Rs.75,82,712.17. Qua the disputed items, it has been urged on behalf of these respondents that the Trial Court had overlooked the defence evidence and instead had received the version of the prosecution witnesses though on the face of the records, the corresponding expenditures had not been proved. According to the respondents, apart from these infirmities, the Trial Court also ignored, amongst others, the aspect that on several items of expenditure by way of payment of interest, these respondents had been subjected to double jeopardy inasmuch as though these sums had been accounted for in computing their net profits, these amounts were shown separately again as expenditures. Not only sums not expended in fact had been deliberately shown to be so, the attempt on the part of the prosecution to make double and inflated additions in respect of purchase of machineries in some items has been overlooked. It has been argued as well that the Trial Court erroneously also relied on the evidence of prevaricating

prosecution witnesses against the respondents.

Per contra, the prosecution has insisted that the challenge to the so called flaws in the assessment of the evidence by Trial Court on items other than the one pertaining to marriage expenditure is wholly misplaced and unmerited as the High Court had also endorsed the amounts corresponding thereto. This is more so in absence of any challenge to the conclusions of the High court in this regard by the respondents. According to the prosecution, the High Court scaled down the marriage expenditure from Rs.6,45,04,222/-, as quantified by the prosecution to Rs.28,68,000/-, though the Trial Court had computed the same to be Rs.3 crores. Arithmetically thus, the High Court endorsed the total expenditure to be Rs.5,40,20,611/- instead of Rs.11,56,56,833.41 quoted by the prosecution. It has been argued that the analysis of the evidence on record as a whole by the Trial Court and its computation of the marriage expenditure of Rs.3 crores is correct and did not call for any interference. According to the prosecution, the Trial Court did not reject the evidence adduced by it, but on a rational appraisal thereof, had moderated the marriage expenditure to be Rs.3 crores. It has been urged as well that the Trial Court had rightly disbelieved the evidence of the defence witnesses and more particularly the party workers who claimed to have collected funds to spend the same on the event. That A2 had failed to account for the expenditures, referred to by A1 in her reply to the notice to the Income Tax Department had been underlined too.

The break-up of expenditure of Rs.6,45,04,222/- on the marriage has been furnished by the prosecution as hereunder.

a)	Expenses towards the	Rs.5,21,23,532/-	
	erection of marriage pendal		
	over and above the		
	admitted/recorded payments		
b)	Expenditure incurred towards	Rs.1,14,96,125/-	
	cost of food, mineral water		
	and tamboolam		
c)	Cost of 34 Titan Watches	Rs.1,34,565/-	
d)	Amount paid to Tr. Syed	Rs.1,26,000/-	
	Bawkar towards stitching of		
	wedding dress for A-3		
e)	Amount paid for purchase of	Rs.4,00,000/-	
	100 silver plates (paid by		
	N. Sasikala)		
f)	Postal expenses for dispatch	Rs.2,24,000/-	
	of 56000 wedding invitations		
	TOTAL	Rs.6,45,04,222/-	

In our comprehension, though PW181 had neither visited the venues on the dates of the event nor was then in-charge of the construction of pandals and other arrangements auxiliary thereto, his evidence is not liable to be excluded as a whole. On being entrusted with the responsibility of making an estimate of the expenses incurred in the construction of the pandals and other arrangements, it is discernible from his testimony that he did consult the Architect Vijay Shankar,

the Art Director Thotha Theerani and others, who were in fact actually involved in the said works at the relevant point of time. This witness visited the venues and stated on oath that the Architect Vijay Shankar had given him the drawing of the choultry and the measurements of the pandals on the basis of which those had been constructed. He also referred to the plans and sketches provided to him by the Art Director, based whereupon, the fixtures and ancillary structures were raised. In the report Ex.P1019 prepared by PW181, he did mention, inter alia, the areas of the various pandals together with the decorative attachments and after accounting for the cost thereof and the price of the furniture used and the amenities provided, estimated the expenditure to be Rs.5,91,00,000/- towards the pandals and other arrangements to secure the intended facilities for the couple, guests and other participants. True it is, that PW181 was not an eye-witness to the marriage arrangements and had not personally undertaken the works pertaining to the pandals and other associated arrangements, yet as has been observed by the Trial Court, his findings as recorded in the report Ex. P1019 could be construed to be of an expert witness and further could be used as corroboration for the testimony of PW200 who indeed had supervised the same works himself and as claimed by the prosecution on the instructions/advise of A2. The evidence of PW181, that the Architect Vijayshankar and the Art Director Thotha Tharani had provided him with the plan and the sketch map on which the pandals and other structures at the venues had been constructed, cannot be discarded as hearsay. In this view of the matter, the approach of the Trial Court to weigh the probative worth of the testimony of PW181 in conjunction with PW200 cannot be repudiated to be impermissible in law or outrageously fallacious.

PW200 K.P. Muttuswamy, Chief Engineer, Public Works Department, Tamil Nadu did assert on oath that he was instructed by A2 to complete the pandal works as early as possible. He also referred to a plan to that effect furnished by the Architect Vijay Shankar in presence of the contractors entrusted for the execution thereof. The witness claimed to have arranged land at the identified sites to be levelled and also provided in details of the number, size and specification of the pandals together with the purposes thereof. The witness was candid to state that the father of the bride had paid Rs.14 lakhs towards the expenditure and that therefrom, he disbursed payments. He deposed as well that A1 and A2 had inspected the work by visiting the site about a week prior to the marriage. He claimed to have signed the applications for securing temporary electric connections for the pandals for which payments were made by cheques on behalf of A1. In this patent premise, the conclusion of the Trial Court that the evidence of PW200 was direct and of first hand in nature with regard to the arrangements at the pandals cannot be faulted with. Its finding that his testimony thus lent sufficient corroboration to that of PW181 also cannot be dismissed as preposterous.

The testimony of DW-80, who was also a signatory to the report Ex. P-1019, to the effect that the same had been prepared without any inspection and that the measurements mentioned therein were not real had not been rightly preferred to the otherwise consistent versions of PW181 and PW200. The evaluation of the evidence of the other witnesses touching upon the remaining aspects of the expenditure incurred on the marriage, as conducted by the Trial Court, also does not merit rejection in toto. Noticeably, the Trial Court did not accept the expenditure quoted by the prosecution on the cost of Titan watches as the evidence to that effect was construed to be inadequate to lay the same in the account of the respondents. The rejection of the evidence of the party workers claiming collection of various amounts from its cadres and utilization thereof towards the purposes and

arrangements mentioned by them also in absence of any persuasive corroborative evidence does not merit any repudiation. In the face of the evidence in particular of the elaborate arrangements at the venues and the expenses incurred on other items associated with the event, we are of the opinion that the Trial Court did not err in not accepting the figure of Rs.28,68,000/-, as the expenditure incurred by A1 on the basis of her reply to the queries made by the Income Tax Department. Though it has been urged on behalf of the defence that this figure had been finally accepted after the necessary enquiries undertaken by the income tax authorities, the result of such enquiries even if made, being not binding on the Trial Court, it was not obliged to accept the same by ignoring the evidence adduced before it. The treatment of the evidence by the High Court, on the other hand, in our assessment, had been summary and sketchy and it in a way promptly accepted the expenditure mentioned by A1 in her reply to the notice of the income tax department without independently appraising the evidence adduced by the parties at the trial.

Though it is not unknown, that very often the bride's family shares or bears the expenditure of marriage, dependent on the practice prevalent, it is not an invariable phenomenon and permits of exception in varying fact situations and therefore no rigid assumption either way is tenable. In any case, necessary deductions would have to be drawn on the basis of the evidence adduced. As the investigation into the expenditure on the marriage had to be conducted more than two years after the event, it is logical that the exercise involved was expected to be informed with some assumptions, which if realistic and logical, would not as such vitiate the assessment as incurably infirm or non-est. On an overall consideration of the evidence adduced by the parties, we are inclined to hold that the computation of the expenditure incurred by A1 in the marriage as made by the High Court is unacceptable in the teeth of the materials on record to the contrary. There being concurrent findings of the two forums on the rest of the items of expenditure, we construe it to be inessential to undertake a fresh exercise with regard thereto in the present proceedings.

**CONSPIRACY AND ABETEMENT** The prosecution asserts that the respondents i.e. A1 to A4 had entered into a conspiracy and in furtherance thereof, A1 who was a public servant, had come to possess assets to the tune of Rs.66.65 crores, disproportionate to her known sources of income, during the period 1991 to 1996 when she held the office of the Chief Minister of the State of Tamil Nadu. The prosecution has alleged as well that A2 to A4 had abetted her i.e. A1 in the commission of offence. To reiterate, the check period is from 1.7.1991 to 30.4.1996. To buttress this imputation, the prosecution has relied on the fact that A1, who was the Chief Minister of Tamil Nadu from 24.6.1991 to 13.5.1996 and A2 who was her close friend and associate, were amongst others partners together in Jaya Publications and Sasi Enterprises from before the check period. A2, who was the wife of Tr. M. Natarajan, a government servant with the Information and Public Relations Department, initially was a occasional visitor to the residence of A1 till 1988 whereafter she was permanently assimilated in the household. The prosecution case as well is that A3 who is proclaimed to be the foster son of A1 is the biological son of A2's elder sister Tmt. Vanamani and T. Vivekanandan. He too had come to reside in the residence of A1 during the year 1992 while pursuing studies at Chennai and remained there till 1997. It is in evidence that A1 had solemnized his marriage on 7.9.1995, claiming him to be her foster son with noticeable pamp and grandeur. A4, according to the prosecution, is the wife of the elder brother of A2 and had been residing in the house of A1 from the beginning of 1992.

The above noticeable integration of A1 to A4 and their joint residence has been highlighted by the prosecution as a formidable indicator to attest the imputation of conspiracy and abetment. Apart from maintaining that A2, A3 and A4 at the time of joining the household of A1 were not possessed of properties significant enough in their names nor did have any independent source of income as such, it has insisted that the properties acquired during the check period in the names of the 34 firms and companies were with the unaccounted funds and resources of A1. It has been underlined that only few of the companies/firms which were formed with A2, A3 and A4 and Lex Property Development (Pvt). Ltd. in different combinations were registered under the Companies Act. Noticeably, the properties of these companies/firms had been acquired during the check period and significantly about 50 bank accounts were opened with the Indian Bank, Abhirampuram and Canara Bank, Mylapore in the names of the respondents and their firms/companies during that time. The prosecution has also brought on record the fact that out of these firms/companies, six firms namely; Jay Farm House, J. Real Estate, Jaya Contractors and Builders, Green Farm House, J.J. Leasing and Maintenance and J.S. Housing Development had been registered on the same day ie. 25.1.1994 and ten other firms namely; Vigneshwara Builders, Lakshmi Constructions, Gopal Promoters, Namasivaya Housing Developments, Ayyappa Property Developments, Sea Enclave, Navasakthi Contractors and Builders, Oceanic Constructions, Green Garden Apartments and A.P. Advertising Services on 15.2.1995. According to the prosecution, all the respondents availed of the services of common auditors, architects and accountants. It has referred to numerous inter- account transfers involving the respondents and the above firms/companies so much so to unequivocally project that those represented cash flow from their accounts inter se for common purposes. Referring to the evidence of PW198 in particular, it has been contended on behalf of the prosecution that huge unaccounted cash deposits had been made in the two accounts, maintained in Canara Bank, Mylapore and Indian Bank, Abhirampuram originating from 36, Poes Garden, Chennai, the residence/secretariat of A1 with A2 monitoring the account(s) in which such deposits were to be made. Vis-a-vis the purchase of immovable properties, it has been alleged that about 3000 acres of fertile lands, of which 900 acres comprised a tea estate, had been acquired in the names of individuals/companies through various transactions evidenced by 146 sale deeds. It has been underlined that qua most of the sales, A2 had suggested the names of the firms/individuals to figure in the deals. It has been imputed as well that in connection with such transactions, the vendors/owners were kept away from the purchasers and the conveyances were made through attorneys foisted upon them. The vendors were also subjected to duress to part with the property and the officials entrusted with the duty of registration of such transactions, were subjected to instructions from higher authorities to oblige the purchasers and that the registrations did take place at the residence of A1 on many occasions. The consideration price of such sale transactions very often had been below the guidelines prescribed and the amounts were paid from various accounts of the respondents as well as their firms/companies and also by cash. According to the prosecution, all these circumstances are borne out unmistakably by the evidence on record, oral and documentary do prove the charge of conspiracy and abetment and that in furtherance of these criminal activities, each one of them had acted on behalf of each other in capacities either as individuals, partners, directors, of their firms/companies and also collaborators.

In refutation on behalf of A1, it has been broadly urged that though conspiracy can be inferred from circumstances, the same has to be essentially proved and that the mere fact that A2 to A4 had been

residing in the house of A1, per se cannot be a decisive circumstance to prove conspiracy. It has been argued that from much prior to the check period, A1 and A2 had been partners in the firms namely; M/s Jaya Publication and Sasi Enterprises and their business connection ipso fact also cannot be construed to be an incriminating circumstance. It has been maintained that A2 to A4 have purchased properties with their own resources and efforts and that the prosecution has failed to establish even a single instance to demonstrate that the funds for such acquisitions had been doled out by A1. Contending that starting of a firm by a non-public servant by itself cannot be an irrefutable determinant to assume conspiracy with a public servant more particularly when A1 had never been a partner in any of the firms started during the check period, it has been pleaded that the finding of the Trial Court that the evidence available did prove issuance of cheques by A1 in favour of the co-accused and the applications by her for availing loan for the firms involved is factually incorrect. It has been argued that the prosecution has failed to cite even one instance where A1 had transferred any fund to A3 and A4 and for that matter to any of the six companies in particular which allegedly have acquired properties therewith. It has been underlined as well that A1 had neither received any dividend from these companies nor been either a shareholder or a director thereof. In this context, the finding of the Trial Court that A2 to A4 had acquired defunct companies with a sinister motive has been dismissed as unfounded and patently erroneous. It has been maintained that a circumstance to admit any inference of an illegal act must be one incapable of any other reasonable explanation and the prosecution having failed to offer any, by furnishing either direct or indirect evidence, the charge of conspiracy has remained unproved.

Elaborating further the refutation of the imputation that the six companies namely; Meadow Agro Farms Pvt. Limited, Riverway Agro Products Limited, Lex Property Development (Pvt.) Limited, Signora Business Enterprises, Ramraj Agro Products Limited and Indo Doha Chemical and Pharmaceutical Pvt. Limited had no resources of their own and that with the induction of A2, A3 and A4 in particular, a tide of funds had flowed into their accounts generated from the coffers of A1, it has been urged with reference to the testimony of DW86 Vaidyanathan and DW87 Srikant as well as the income tax returns for the period ending 31.3.1996 and 1996-97 as well as the balance sheets of the companies that so far as Meadow Agro Farm Pvt. Limited, and Riverway Agro Products Limited are concerned, at the relevant time, the respondents were not the shareholders thereof and their share capital was formed of the contribution of the shareholders of these entities. According to the respondents, all these companies had sufficient funds of their own where from acquisition of properties and expenditures were made. That huge amount of loans were also advanced by these companies, to name in particular, Meadow Agro Farms Pvt. Limited, Riverway Agro Products Limited and Lex Property Development (Pvt.) Limited have been highlighted. The loans, noticeable were more prominently to A2, A3 and the firms/companies formed by them in different combinations including Sasi Enterprises and Jaya Publications. The amount of loans range from Rs.2 lakhs to Rs.62,52,000/-. Vis-a-vis Lex Property Development (Pvt.) Limited, it has been contended that from its balance sheet for the assessment year 1996-97, it was patent that it had received share application money to the tune of Rs.46,00,000 and that it had borrowed a sum of Rs.84,07,172 from the Indian Bank. Further, it had a receipt of Rs.2,04,98,350 from sundry creditors. In addition to the above, it has been pleaded that the company also received an inter-corporate deposit (ICD) from Kalyani Constructions Pvt. Ltd. of an amount of Rs. 1,56,67,000 during the year ending 31.3.1996 and Rs. 45,00,000 from Altaf Constructions Private Ltd. That this

company did make an investment of Rs.2,63,49,857/- in immovable property apart from granting loans to A3 and three other firms including Sasi Enterprises, has been mentioned. According to the respondents, thus the total expenditure of this company including advances did sum up to Rs.3,03,48,357/- which was met from its own corpus, as had been accepted by the income tax authorities.

It has been insisted in particular that the properties acquired by Signora Business Enterprises Private Limited were prior to A3 and A4 becoming the additional directors of the company and therefore the finding to the contrary as recorded by the Trial Court was apparently erroneous.

With regard to Ram Raj Agro Products Limited, it has been argued that the balance sheet of the company for the year 1994-95 disclosed that it had made investment of Rs.14,39,446/- in the purchase of land. Referring to the balance-sheet of this company for the assessment year 1995-96, it has been maintained that it had secured loans from banks to the tune of Rs.1,43,87,336 and unsecured loans of Rs.75,30,561. It has been urged as well that during the said period, this company had received a sum of Rs.1 crore also from Mangutta Investment Pvt. Limited. That the company had received back from the government a refund of Rs.40,00,000 has also been urged to contend that it thus had funds to the tune of Rs.2,59,17,897 wherefrom it spent Rs.62,57,000 towards constructions at Thanjavour during 1994-95 and 1995-96.

Vis-a-vis, Indo Doha Chemicals and Pharmaceutical Pvt. Limited, it has been asserted that on 31.3.1995, it had paid up share capital of Rs.97,00,000/- as disclosed by its balance-sheet. Referring to the order passed by the Commissioner of Income Tax (Appeals) in ITA No. 144/1999- 2000, it is submitted that 9,69,400 shares of face value of Rs.10 each had been purchased by A2 at Rs.6 per share and the remaining 600 shares had been purchased by six other persons. That the price of the 9,69,400 shares @ Rs.6 per share amounting to Rs.58,16,400/- and registered in the name of A2 had been paid by A3 is however admitted. Contending thus that the prosecution version that Indo Doha Chemicals and Pharmaceutical Pvt. Limited during the check period had a total income of Rs.30,40,000 to be wrong, it has been urged that after the purchase of the shares, the whole factory was leased out to Southern Petrochemical Company Limited (SPIC), in return whereof the company received an amount of Rs.1,39,08,584/-. It has however been admitted that out of such receipt, Rs.25,00,000/- had been lent to Meadow Agro Farm (Private) Limited. Further, an amount of Rs.20,00,000/- had been paid to James Frederic and Rs.72,00,000/- to SIPCOT by way of repayment of loan availed earlier leaving a balance of Rs.57,08,584/- in deposit. This is to contradict the prosecution's claim that the income of Indo Doha Chemicals and Pharmaceutical Private Limited during the check period was Rs.30,40,000/-. It has thus been urged that all the properties acquired and constructions raised by the six companies have been from their own funds and therefore, the amount of Rs.4,70,24,439/- towards the same is not liable to be integrated while adjudging the assets of A1 to A4.

In consolidation of the above, it has been urged on behalf of A2 to A4 that they along with the six companies whose assets, income and expenditure have been combined by the prosecution to lay the charge, being not public servants, cannot, in law, be called upon to explain their source of income or the manner of acquisition of their assets or the mode and extent of their expenditures.



Referring to Section 13(1)(e) of the 1988 Act, it has been asserted that the same does not cast any obligation on a non-public servant even if arraigned as a co-accused with the public servant, to furnish explanation as otherwise contemplated therein. It has been maintained that though the clear mandate of this legal provision is that for the charge to succeed, the prosecution must establish that the public servant, had been during the term of his/her office holding his/her assets through some other person or to put it differently, some other person had been holding the assets on behalf of the public servant, the Trial Court had grossly erred in absence of any evidence to that effect, to proceed on the basis of surmises and conjectures to return a finding against A2 to A4 and the above referred six companies. The prosecution having utterly failed to adduce any evidence to demonstrate that A2 to A4 or these companies had received any money from A1, her financial involvement in their affairs remained unproved, more particularly as she was neither a director nor a shareholder of these companies. Underlining the fact that no charge of benami transaction had been framed against the respondents, it has been insisted that even otherwise the prosecution has failed to discharge its burden to prove this fact. It has been argued that it having been established that A2 to A4 and the six companies at all relevant times, had their independent sources of income and individual business, the 1988 Act did not cast any burden on them to prove that they did not hold any assets on behalf of A1. Elaborating on this aspect, it has been contended that from much before the commencement of the check period, A2 had been carrying on business in her own right as the proprietor of Vinod Vision and she had been filing her income tax returns in connection therewith. Reference of the income tax returns and wealth tax returns of A2 for the assessment years 1985-86 to 1992-93 have been referred to. All these returns as the dates thereof would indicate had been submitted much belatedly and noticeably on same dates i.e. 23.2.1993 and 25.2.1993 for income tax and wealth tax returns respectively. No explanation for such delayed submission of returns had been furnished.

Though A2 had been a partner in Jaya Publications and Sasi Enterprises which did exist as well from before the check period, it has been pleaded that the Trial Court completely disregarded the evidence with regard to her income and assets of these firms as disclosed more particularly in the income tax returns and accepted by the income tax authorities, in holding that the transactions involved were really of A1 catalysed by her finances. Similarly the income tax returns of A3, A4 and the six companies had also been left out of consideration by the Trial Court.

Reiterating that there is no evidence on record even to indicate that A1 had been the director or a shareholder of any of the six companies, it has been emphasized that these companies had been floated prior to the check period. Apart from contending that there is no evidence to suggest that A1 had either given loan to the six companies or had made any investment therein, it has been urged as well that these companies not having been arraigned as accused, their income and assets could not have been attributed to any of the respondents, being impermissible in law. In a way, thus it has been argued that the assimilation of the assets of these companies with those of the respondents and the eventual confiscation thereof amounts to condemning these entities unheard. The prosecution as well has been severely criticized to be unfair in withholding the audit report prepared by Mr. Chokkalingam in respect of Jaya Publications and Namadhu MGR. That several other documents seized in course of the investigation were also endeavoured to be withheld and that it was on the intervention of this Court that the respondents could secure an opportunity to traverse the same,

has also been mentioned. In reiteration of their plea made with regard to the deficiencies in the assessment of the valuation of the construction made by the engineers deputed by the prosecution, it has been insisted that they could by no means be accepted as experts, the appraisals and the reports based thereon being wholly incomplete, faulty and conjectural in absence of any contemporaneous document in support thereof. The approach of the Trial Court in accepting the valuation furnished by the prosecution through such witnesses by allowing a discount of 20% has also been castigated as absurd and perverse. According to the respondents, the Trial Court readily accepted the evidence of the prosecution on many issues without analysing the same in the correct perspective which patently exhibits its non application of mind.

Aside impeaching the failure of the Trial Court in omitting to lay before the A2, all the incriminating circumstances under Section 313 Cr.P.C., its acceptance of the charge of conspiracy and abetment on the consideration of the joint residence of A1 to A4, execution of general power of attorney by A1 in favour of A2, constitution of various firms and companies during the check period and inference of cash flow from one account to another has been branded as visibly flawed. It has been argued on behalf of the respondents that the deed of power of attorney was executed by A 1 in favour of A2 only for the purpose of bank transactions of Indian Bank and not for all purposes as assumed by the Trial Court. Further, as A1 was neither a partner in any of the firms/companies constituted during the check period and as the six companies, the properties whereof had been confiscated, had been incorporated prior to the check period with third party promoters/directors, this factor also did not merit acceptance to reinforce the charge of conspiracy.

It has been assiduously pleaded that having regard to the fact that A1 is a spinster and that she and A2 were partners in M/s Jaya Publications and M/s Sasi Enterprises from before the check period and thus did share a close relationship, A2's accommodation with A1 per se cannot suggest conspiracy as alleged. Similarly, A3 being the nephew of A2 and A4, the widowed sister-in-law of A2, their residence with A1 also ipso facto was not an unmistakable circumstance to deduce conspiracy, in absence of any evidence direct or indirect or a single instance evidencing flow of cash or finance either from any source of A1 or her account to that of the other accused persons or the six companies. Such a factor was really non est but presumed and acted upon by the Trial Court to infer conspiracy and abetment. It has been emphatically contended that the Trial Court ignored as well the fact that M/s Jaya Publications and M/s Sasi Enterprises along with A2 to A4 and six companies had secured substantial amounts of loan from banks and other private sources which they rolled in their respective business to assume their inter dependence and sustenance through circulation of unaccounted reserves of A1 in their accounts.

On the aspects of abetment and conspiracy, the High Court dwelt upon the evidence in general without undertaking any minute analysis of the testimony of the individual witnesses or the documents/ transactions related thereto. It in particular, while dealing with the charge of accumulation of unaccounted wealth by A1 and diversion thereof to A2 to A4 to acquire immovable properties and administer the firms/companies involved, noted that the respondents along with the firms and companies had borrowed loans of Rs.24,17,31,274/- from banks. The High Court therefore concluded that this amount having been utilised for the purchase of immovable properties and administration of the firms and companies involved, there was no foundation for the charge of

abetment. Qua the imputation of conspiracy, the High Court ruled that the joint residence of A2 to A4 did not warrant an inference thereof and though as this offence contemplates an agreement between two or more persons to commit an unlawful act, a court to be satisfied with regard thereto ought to have at its disposal prima facie evidence. It observed that where evidence is only circumstantial, it must be complete, continuous and unimpeachable to be consistent with the guilt of the accused so much so to exclude any possible hypothesis of his innocence. The High Court concluded that the evidence disclosed that A2 to A4 had borrowed huge amounts from the banks and other sources and had therefrom acquired the immovable properties and the six companies. It thus ruled, that not only the source of income was lawful, the object was also legal. The charges of abetment and conspiracy against the respondents have thus been dismissed by the High Court on these considerations.

The Trial Court, while examining these charges, did address at the outset the imputation of the prosecution that the pecuniary resources and the properties of A2 to A4 as well as the six afore-named companies were really held for and on behalf of A1, thus attracting the offence under Section 13(1)(e) of the Act. The Trial Court recounted in this context, the plea of A2 to A4 that the cash deposits in their accounts and their assets had been acquired out of their own funds and that A1 had no association therewith or contribution therefor in any manner whatsoever. This, is in the face of the accusation of the prosecution that the financial resources as well as the assets of A2 to A4 and the six companies were in fact those of A1, as A2 to A4 and the said companies did not have, at all relevant times, any income, or wherewithal to acquire the same. The Trial Court was thus alive to the assertion of the prosecution that the pecuniary resources and the properties of A2 to A4 and of the six companies as endeavoured to have been acquired from their funds were held in benami for and on behalf of A1. It proceeded to analyse the evidence adduced by the prosecution on the touchstone of the accepted legal formulation that benami transactions admitted of direct or circumstantial evidence leading to such inference and embarked on the process of scrutinizing the facts and circumstances attendant on the various transactions pertaining to acquisition of properties of the six companies of which A2 to A4, in different combinations, were the directors, as well as the cash flow inter se in their bank accounts.

As the narration outlined by the Trial Court would reveal, it dealt with in minutest details the oral and documentary evidence available on record. Without resorting to a dialectical appraisal of the evidence of the individual witnesses and the documents brought on record, it would be suffice in our comprehension to notice the salient features discernible therefrom and strikingly common to the transactions.

The evidence on record demonstrates that these companies though were in existence from before the commencement of the check period and of which A3 and A4 were not the directors then, did neither have any significant business activity nor transaction nor any profit earning pursuit to their credit. This the Trial Court rightly noticed was apparent from the relevant returns and balance sheets. The contemporaneous evidence also evinced that these companies were not possessed of sufficient resources to acquire properties to the extent amassed during the check period. Neither did these companies have fixed assets nor did they avail or give loans to evince financial soundness or stability permitting acquisition of the assets and properties as made during the check period. In all,

in these six companies, A3 and A4 were nominated as additional directors/directors in the year 1994 and soon thereafter their registered office stood shifted to Shop No. 21, First Floor, Wellington Plaza No. 19, Annasalai, Madras. The original directors resigned leaving the reins of the companies wholly with A3 and A4 in particular. Noticeably, soon after A3 and A4 were inducted as additional directors/directors, bank accounts were opened. Simultaneously A2 to A4 formed several partnership firms with the principal place of business thereof also at the above address. Co-incidentally the dates of registration of most of these firms were common in batches and the duration of their existence were mentioned to be at will. Significantly, A3 and A4 resigned from the above six companies markedly on the eve of the expiry of the check period.

The Trial Court, in details, took notice of the testimony of the witnesses examined as well as the documents on the aspect of acquisition of properties by these six companies. The witnesses included erstwhile directors of these companies, bank officials who stated about the opening of their accounts as well as advancement of loans, the concerned sub- registrars, who registered the sale deeds of lands purchased by these companies, officials from the office of the Company Registrar and Mr. Shiva, Real Estate Agent, who acted as the agent/attorney of the vendors, whose lands were purchased by these companies. The materials examined by the Trial Court evidenced heavy deposits/withdrawals of cash and transfers thereof hitherto absent before A3, A4 had taken over the companies. The amounts varied very often in the range of Rs.10 lakhs and above. The pay- in-slips for the deposits amongst others showed address of 36 Poes Garden, Chennai. Transfers of heavy amounts to and from other accounts of A2 to A4 and their firms also surfaced. The income-tax returns/balance sheets belatedly filed also demonstrated exchanges of deposits inter se the accounts of A2 to A4 and their firms as well as these companies.

In respect of the acquisition of the immovable properties, the evidence attested that soon after A3 and A4 had become directors of these companies, they got involved in the negotiations and survey of lands intended to be purchased. The sales were got executed through the attorneys of the owners of the lands for which deeds of power of attorney were obtained from such owners. Not only uneven bargains but also inadequate consideration/price by undervaluing the properties was noticeable in the transactions. Evidence on record disclosed that instructions were issued from the higher authorities to the Registrars/Sub-Registrars to respond to the directions issued from the office of A1 for documentation and registration of the deeds involving such purchases and as a matter of fact, on various occasions, such precepts did come and were readily complied with. Several registrations were executed in the house of the vendors and at times, also in the concerned office of the Registrar/Sub-Registrar. The sale deeds executed, which are not disputed so far as those relate to these companies, did not indicate that the purchases had been made from their assets existing prior thereto. The evidence of the witnesses did suggest as well that the registration norms were flexed and that resultant irregularities in the process were ignored and cast aside to oblige the respondents. Evidence of direct involvement of A3 and A4 in the purchase of shares and properties on behalf of Ramraj Agro Mills (Private) Limited and that of A3 in the purchase of property for Meadow Agro Farms (Private) Limited is discernible from the evidence adduced. In some cases, A2 was also present at the time of negotiations for such purchases. The active role of Mr. Shiva, the attorney of the owners, is apparent on the face of the records.

The Trial Court also noticed the evidence that the companies had been transferred to A3 and A4 at paltry sums. On a totality of the scrutiny of the evidence on record which significantly is adequately exhaustive, the Trial Court held that at the relevant time of acquisition of the properties, as above, all the six companies were exclusively in the control and management of A2 to A4. The statement of the erstwhile directors/promoters of the companies that they did not purchase any property in their names either before or after the formation of such companies was also taken note of. The Trial Court noted as well that A2 to A4 had taken over the management of the companies even without buying the requisite shares and concluded that these entities in fact did not have the trappings of a company. It was determined as well that none of these companies had any account in their names before A3 and A4 had taken over the charge thereof and that there was no evidence to demonstrate that the funds of these companies had been utilised to purchase properties in their names. It recorded as well, that the funds were transferred to the accounts of these companies either from the accounts held in the names of Namadhu MGR, M/s Jaya Publications or other firms of the respondents which unassailably proved that the resources for the acquisition of the properties of these companies had in fact been availed from A1 or the accounts maintained in the joint accounts of A1 and A2. That admittedly none of the companies had filed returns either before the Registrar of the Companies or before the income tax authorities declaring the funds for the purchase of properties or acquisitions made in the names of the companies was noted. The Trial Court also recorded the non-compliance of the various provisions namely, i.e. Sections 209, 210, 211, 215 and 220 of the Companies Act in particular to conclude that as required by these provisions, no proper books of accounts had been maintained, no returns had been filed by these companies from the date of incorporation till the date of attachment of their properties pursuant to the notifications issued by the Government of Tamil Nadu under the provisions of Section 3 of the Criminal Law Amendment Ordinance 1944 as per GOMS No. 120 dated 29.1.1997 and GOMS No. 1183 dated 25.9.1997. That the balance sheet and profit and loss account of the companies were not maintained and processed as mandated by Sections 213 and 220 of the Companies Act was also underlined. It was of the view as well that there was nothing on record to show that A2 to A4 had convened any general meeting of the companies during the relevant time or that regular returns were filed before the Registrar as required under the law. It also noted that the companies did not have their own auditors appointed under Section 234 of the Companies Act and that the auditors of A1 to A4 themselves submitted the returns after the properties of the companies were attached. The Trial Court thus deduced that all the circumstances conjointly substantiated that the acquisition of these companies were never intended to be the assets thereof and were also not treated to be their properties at any point of time. According to the Trial Court, it was only after the attachment of the properties that the respondents raised the contention that the ownership thereof did vest in the companies and thus could not be said to have been held benami for A1. The Trial Court also, with reference to the certified copies of the orders in Misc. Petition No. 768/2014 dated 18.6.2014 and Misc. Petition 289/2014 dated 26.6.2004 passed under Section 5(3) of the Criminal Law Amendment Ordinance recorded that after the resignation of A3 and A4, there was no appointment of directors and that seemingly for that reason, the order of attachment passed in 1997 was not assailed for nearly two years. It thus rejected on a comprehensive analysis of the evidence on record, the contention of the respondents that the properties acquired in the name of the companies did belong to these entities and could not have been assimilated in the assets of A1.

Qua 'the respondents' plea that the companies incorporated under the Companies Act cannot hold property benami for another person, it entered a finding that none of the documents of title registered in the names of the companies did bear the seal thereof. That in 90% of the registered deeds, the companies were not represented by their secretary or director and that the address of the companies were not recorded in such deeds, was noted. The Trial Court concluded that the registrar who registered these properties and PW 181 who negotiated with the purchasers, distorted the rules to help A1 and they went out of his way to oblige her. That in some of the deeds, the names of the purchasers were not included and that the properties were undervalued was reiterated. The admission of the District Registrar that he proceeded with the registration solely because the properties were purchased by A1 was taken cognizance of. It was thus of the view that the intention of the respondents in taking over the companies was for acquiring large number of properties in their names for diverting the funds unlawfully amassed by A1 during her tenure as Chief Minister of the State. It thus concluded that the properties registered in the names of these companies and which formed the subject matter of GOMs No. 1183 dated 25.9.1997 and GOMs No. 120 dated 12.1.1997 issued by the State of Tamil Nadu were really the properties acquired and held by A2 to A4 for and on behalf of A1.

The evidence on record thus propel several conspicuous and singular features as noted comprehensively by the Trial Court. Apart from the fact that the properties aforementioned had been acquired during the check period, the general phenomenon decipherable is that the acquisitions had been made in the names of the newly formed or acquired firms/companies with their directorial composition, as noticed hereinabove and the two existing firms i.e. M.s. Jaya Publications and Sasi Enterprises of which A1 and A2 were partners.

Evidently about 50 banks accounts were opened with the Indian Bank, Abhaypuram and Carana Bank, Mylapore in the names of accused persons and the firms/companies as has been stated by PW182 and PW201, details of which are as under:

Sl.No.	A/C No.	Name of the	Account Holder	Date of	Bank	Opening of
1	C.A.No.792	Indian Bank	Jaya Publications	18.09.1991		2
2	C.A.No.1152	Indian Bank	Super Duper T.V. Pvt.	21.01.1995	Ltd.	3
3	C.A.No.1104	Indian Bank	Super Duper T.V. Pvt.	27.08.1994	Ltd.	4
4	C.A.No.1179	Indian Bank	Jaya Finance Pvt.Ltd.	05.05.1995		5
5	C.A.No.1171	Indian Bank	Accused No.4	28.03.1995		6
6	C.A.No.1068	Indian Bank	Accused No.3	30.03.1994		7
7	C.A.No.1071	Indian Bank	Fresh Mushrooms	11.03.1994		8
8	C.A.No.1059	Indian Bank	J.J. Leasing and	27.01.1994		9
9	C.A.No.4110	Indian Bank	Minor Vivek through	12.09.1994		10
10	C.A.No.1050	Indian Bank	J. Real Estate	27.01.1994		11
11	C.A.No.1062	Indian Bank	J.S. Housing	27.01.1994		12
12	C.A.No.1058	Indian Bank	Green Farm House	27.01.1994		13
13	C.A.No.1054	Indian Bank	J. Farm House	27.01.1994		14
14	C.A.No.1053	Indian Bank	Anjaneya Printers	23.01.1994		15
15	C.A.No.1049	Indian Bank	Jaya Contractors and	27.01.1994		16
16	C.A.No.1044	Indian Bank	Sasi Enterprises	14.12.1993		17
17	C.A.No.1113	Indian Bank	Meadow Agro Farms	13.03.1994		

|Pvt. Ltd. | | |18 |C.A.No.1095 |Indian Bank |River Way Agro |06.08.1994 | | | |  
 |Products Pvt. Ltd. | | |19 |C.A.No.1134 |Indian Bank |Signora Business |23.11.1994 |  
 | | | |Enterprises Pvt. Ltd. | | |20 |C.A.No.1107 |Indian Bank |Lex Property  
 |31.08.1994 | | | |Developments Pvt. | | | |Ltd. | | |21 |C.A.No.1143 |Indian Bank  
 |Ramraj Agro Mills |23.12.1994 | |22 |S.B.No.3832 |Canara Bank |Ms. Jayalalitha  
 |16.04.1991 | | | |Mylapore |Accused No.1 | | | |Branch | | | |23 |C.A.No.2018  
 |Canara Bank |Ms. Jayalalitha |12.10.1990 | | | |Mylapore |Accused No.1 | | | |  
 |Branch | | | |24 |S.B.No.23218 |Canara Bank |Accused No.2 |23.09.1990 | | |  
 |Mylapore | | | | |Branch | | | |25 |S.B.No.5158 |Bank of |Accused No.1 |28.02.1990  
 | | | |Madhura, Anna |(Ms. Jayalalitha) | | | |Nagar Branch, | | | |Chennai | | | |26  
 |C.A.A/c 1689 |Canara Bank, |Mahasubbu Lakshmi |27.08.1993 | | | |Annanagar  
 |Kalyan Mantap | | | |Branch |(Accused No.3, A4 and | | | |Shrilatha Devi) | | |27  
 |C.A.No.1173 |Indian Bank, |Smt. V. Gunabooshani |05.05.1995 | | | |Abhirampuram  
 | | | | |Branch, | | | |Chennai | | | |28 |C.A.No.1179 | -do- |Jaya Finance Pvt. | | | |  
 | |Ltd. | | |29 |C.A.No.1171 | -do- |Accused No.4 |28.03.1995 | | | | |(Elavarasi) | | |30  
 |C.A.No.1068 | -do- |Accused No.3 |30.03.1994 | |31 |C.A.No.1071 | -do- |Fresh  
 |Mushrooms (A.2)|11.03.1994 | |32 |C.A.No.1059 | -do- |J.J. Leasing and |27.01.1994  
 | | | |Maintenance | | |33 |S.B.No.4110 | -do- |J. Vivek |12.09.1994 | |34  
 |C.A.No.1050 | -do- |J. Real Estate |27.01.1994 | |35 |C.A.No.1062 | -do- |J.S.  
 |Housing |27.01.1994 | | | |Developments | | |36 |C.A.No.1058 | -do- |Green Farm  
 |House | | |37 |C.A.No.1054 | -do- |J. Farm House | | |38 |C.A.No.1053 | -do-  
 |Anjaneya Printers |23.01.1994 | | | |Pvt. Ltd. | | |39 |C.A.No.1049 | -do- |Jaya  
 |Contractors and |27.01.1994 | | | |Builders | | |40 |C.A.No.1044 | -do- |Sasi  
 |Enterprises |15.12.1993 | |41 |O.C.C. No.1143| -do- |Ramraj Agro Mills |23.12.1994 | |  
 | | |Ltd. | | |42 |C.A.No.1146 | -do- |Gopla Promoters |23.03.1995 | | | |(A.2,3 and 4)  
 | | |43 |C.A.No.1140 | -do- |Lakshmi Construc- |23.03.1995 | | | |tions (A.2,3 and 4)  
 | | |44 |C.A.No.1137 | -do- |Vigneswara Printers |23.03.1995 | | | |(A.2,3 and 4) | |  
 |45 |C.A.No.1164 | -do- |Navshakti Contractors|23.03.1995 | | | |and Builders | | |46  
 |C.A.No.1161 | -do- |M/s. Sea Enclave |23.03.1995 | | | |Enterprises | | | | |(A.2,3  
 |and 4) | | |47 |C.A.No.1158 | -do- |Ayyappa Property |02.03.1995 | | | |Development  
 | | | | |(A.2,3 and 4) | | |48 |C.A.No.1155 | -do- |Namo Sivaya Housing |23.03.1995 |  
 | | | |Development | | | | |(A.2,3 and 4) | | |49 |C.A.No.1149 | -do- |Sakthi  
 |Constructions |23.03.1995 | | | |(A.2,3 and 4) | | |50 |C.A.No.1167 | -do- |Oceanic  
 |Constructions|23.03.1995 | | | |(A.2,3 and 4) | | |51 |CA No. 1170 | -do-|Golden  
 |Green |23.3.1995 | | | |Apartments (A2,3 and | | | |4) | | |52 |C.A.No.9006 | -do-  
 |Bharani Beach Resorts|06.02.1995 | The accused persons also availed the services of  
 common auditors/accountants.

As conspiracy cannot be proved by direct evidence and has to be essentially inferred from proven circumstances, the ultimate conclusion with regard thereto has to be deduced from the attendant state of affairs cumulatively taken. It is a trite proposition that in the case of conspiracy, each member thereof becomes the agent of the other and in law is bound by their actions inter se. So far as A1 and A2 are concerned, one is the agent for other as partners of the two firms and additionally A2

is the attorney of A1 and is a co-conspirator, as imputed. As testified by PW198, a blanket instruction had been issued by A1 that the directions as made by A2 from time to time ought to be followed and consequently the latter was to decide in which account the huge cash deposits were to be made. The numerous inter accounts transfers would only corroborate massive unaccounted cash deposits being made, the origin whereof had been number 36, Poes Garden, Chennai. For all intents and purposes, these accounts were construed to be one.

The evidence of PW47, PW 71 and PW 159 taken together attest that officials were used to locate and purchase lands at various places. In terms of the testimony of PW159, in most of the sales, it was A2 who had directed as to the names of the firms/individuals to be mentioned in the sale deeds and in whose names the sales were to be registered. The amounts had been paid from amongst various accounts of the accused/firms/companies. In many cases, the sale transactions had taken place below the guideline value as has been deposed by PW159 and PW 221.

The testimony of PW 15, PW 40, PW43, PW 56, PW 76, PW 89, PW 160, PW 77 and PW237 is amongst others to the effect that the vendors were kept unaware of the purchasers' identity and in some cases were also put under duress to agree to the transactions. Their statements also divulge that not only was A1 aware of these transactions but on several occasions, the registrations thereof were performed at her residence.

Dealing with the plea that the companies incorporated under the Companies Act cannot hold properties in benami for another, the Trial Court recorded that a company is a legal entity with perpetual succession and a common seal and has to essentially act through its agents and all contracts entered into by them must be under the seal thereof. It observed that in the case in hand there was hardly any document of title registered in the name of above companies bearing their seal. It concluded on this premise that the properties purchased in the names of the companies thus never acquired the status of the assets thereof. It noticed, as well, to reiterate, that in 90% of the registered deeds, the companies were not represented either by the Secretary or the Director and the documents also did not contain the address of the companies which was a clear indication of the shady and murky deals undertaken in their names with a view to screen the properties acquired through illegal means. The fact that evidence had disclosed that on many occasions, the concerned Registrar/District Registrar had compromised the rules only to accommodate A1 was adverted to in this context. Referring to the decision of Aron Salomon (Pauper) Vs. A. Salomon and Company Limited (supra), in which a company, as a legal entity, is held to be distinct from its members, the court propounded that though as a corollary, its corporate veil normally is impervious, but when its corporate identity is applied to circumvent law, to defeat public policy, perpetuate fraud or illegality or is sought to be used as a cover or a facade to justify a wrong, defend crime, to lend a name to private dealing, law would cease to



acknowledge it to be a corporate entity and afford such protection otherwise entitled to under the Companies Law. It concluded that when camouflaged transactions are carried on behind the legal front, the court may lift the veil and look behind the artificial personality of the company and identify the real personalities or natural persons operating behind the screen. According to the Trial Court, the proved facts and circumstance of the case, did establish that respondents had adopted an ingenious ploy or device in furtherance of their criminal conspiracy to shield the properties acquired through perpetration of a series of offences and had illegally amassed wealth totaling 300 acres of land, in the name of the above shell companies which they had strategically taken over to present as a smoke screen to mask such large scale transactions. The Trial Court thus concluded that the acquisition of properties in such a colossal measure along with the attendant manoeuvres, did manifest the criminal motive and intention of the accused persons attracting the ingredients of the offence under Section 13(1)(e) of the Act read with Section 120B IPC. It thus held that the properties registered in the names of these six companies and which were the subject matter of GOMS No. 1183 dated 25.9.1997 and GOMS No. 120 dated 12.1.1997 were in reality acquired and held by A2 to A4 for and on behalf of A1. In reaching this conclusion, the Trial Court also did allude to the above- referred decision of this Court that property held in the name of an income tax assessee per se did not signify that it actually belonged to the assessee and that there was no embargo in getting the same registered in the name of one person though the real beneficiary was another.

In re the charge of abetment and conspiracy in general, the Trial Court, while dealing with the defence plea that a non public servant could not be prosecuted for the offence under Section 109 IPC in a trial constituted under the Act, relied on the decision of this Court in P. Nallammal (supra) to the effect that the acquisition and possession of any property by a public servant is capable of being abetted and that there is neither an express nor implied exclusion of the 1988 Act to deal with such a situation. The Trial Court noted that under Section 3 of the 1988 Act, the Special Judge had the power to try not only an offence punishable under the said statute but also one for conspiracy to commit or attempt to commit or abetment of any offence thereunder. The Trial Court thus held that private individuals could be prosecuted by the Special Court under the Act on the ground that they had conspired with and abetted the act of criminal misconduct committed by a public servant within the meaning of Section 13(1)(e) of the 1988 Act.

Turning to the charge of criminal conspiracy, the Trial Court, noticing the ingredients of the offence as enumerated in Section 120A IPC, recorded that agreement is the gist of the offence and that mere passive cognizance of a conspiracy is not sufficient. While acknowledging that to constitute an offence of criminal conspiracy, there ought to be active cooperation in furtherance of a joint evil intent, it underlined the rule of evidence relating to such offence that anything said or done by anyone of the conspirators, with regard thereto, is under certain circumstances evidence against the

other, the logic being that within the realm of conspiracy, the position of the conspirators is analogous to that of partners, one being considered as the agent of the other. Negating the assertion made on behalf of the respondents that the prosecution had failed to produce any material to demonstrate that A2, A3 and A4 had engaged in any criminal conspiracy with A1 in order to acquire properties on her behalf by utilising her un-accounted finances, as they had business activities and income independent therefrom totally unconnected with her, the Trial Court recounted the entire gamut of the prosecution evidence to the effect that at the relevant time, A2, A3 and A4 did not possess any source of income proportionate to the value of the assets purchased and held in their names and in the name of the six companies in particular. It traced the testimony, amongst others of PW128 Balakrishnan, PW169 R. Krishnamoorthy, PW170 R. Jayaraman and the corresponding documentary evidence to hold that A2, A3 and A4 indeed had neither the source of income, means or the wherewithal to be capable of making the huge acquisitions in their names or for their firms/companies during the check period. Referring, in particular, to the properties acquired by A3 either in his name or in the name of firms/companies involved, compared to his income and the expenditure made, the Trial Court reverted to the evidence of PW 201, the officer of the Canara Bank, Mylapore who, inter alia, had disclosed that in the application filed by this respondent for opening of his saving bank account No. 24621, he had given his address as No. 36, Poes Garden, Chennai-86. This witness testified by adverting to the ledger for this account which on 30.4.1996, showed a balance of Rs.61,430/-. Prior thereto, on 17.7.1992, A3 had remitted cash through signed pay-in-slip for an amount of Rs.5 lakh to this account. He clarified further that in this saving bank account, many receipts were made through clearance. He referred to a withdrawal of Rs.5 lakh by this respondent on 7.12.1992 from this account, who deposited the sum in a fixed deposit account No. 1401/1992 which on maturity was credited to his current account No. 2220. This witness disclosed further that the application submitted by A3 to open this current account carried an introduction by A2 and the address here as well was mentioned as 36, Poes Garden, Chennai. Though this account was opened on 7.4.1993 by remitting an amount of Rs.501 by A3, on 24.9.1994, a sum of Rs.4,10,000 was received in deposit in the account by way of cash. The Trial Court made an itemised reference to various deposits made in this account of heavy sums varying from Rs.26000 to Rs.11 lakhs from other accounts standing inter alia in the name of A2 and several other firms of which A1, A2 and A3 in particular were partners. That huge amounts were credited through clearance and were similarly withdrawn were referred to by this witness.

The Trial Court, thus deduced that the acquisitions of the properties made by A3 were out of the funds diverted from the accounts either of A1 or A2 and A3 and A4 did not invest any fund with regard thereto.

While dwelling on the charge of conspiracy and abetment, the Trial Court took cognizance of the formation of large number of firms in the names of A2 to A4 during

the relevant period to be a circumstance establishing the said imputation. That A1 and A2 had commenced partnership business by constituting two partnership firms by the name Jaya Publications and Sasi Enterprises and though Jaya Publications was registered under the Sales Tax Act, 1988 on 29.9.1988, it did not file returns up to 1998 as per the Sales Tax Act, was noted. The disclosure of PW3 Thangavelu, District Registrar, who at the relevant time was serving as Assistant Chief in the Registration Department, South District, Chennai and that he had registered eight firms out of which six namely; J.J. Leasing and Maintenance, J.S. Housing Development, Green Farm House, Jaya Farm Houses, J. Real Estate and Jay Contractors and Builders were registered on the same date i.e. 25.1.1994, taken note of. The Trial Court also took cognizance of the testimony of PW132, Prakashoon Epen Leelavati, District Registrar, Central Chennai District Registration Office, who claimed to have proved the certified copies of Form No. 1 relating to the registration of ten firms with A2, A3, A4 and Lex Property Development Private Limited as partners, all registered incidentally on the same date i.e. 15.2.1995. Reference to the statement of PW 230 Balaji on oath that he had been appointed as the Auditor by A2 to A4 and that the firms referred to by him did not buy any property or invest in any other business but received money as loans and further that ten of such firms had closed their bank accounts in 1995 was taken note of. According to the Trial Court, the overall evidence as considered by it disclosed that the business activities in the names of A2, A3 and A4 started only during the check period and that they did not invest any funds on their own for that purpose and in fact utilised these as a front to enable A1 and A2 to transfer huge unaccounted money through the bank accounts thereof.

The Trial Court noted that at the commencement of the check period, there were hardly 10 to 12 bank accounts standing in the names of A1 and A2 but thereafter 50 accounts mushroomed during the check period as deposed by PWs 182, 201, 207, 209 and 239. The particulars of the bank accounts, the names of the banks, the dates of opening thereof, and the corresponding exhibits along with the names of the account holders were marked in details.

Referring to the evidence of PW-201 in particular, the remittances inter se the accounts of A1 to A4 and their firms also were set out which would demonstrate that the exchanges during the check period were not only noticeably frequent and numerous but also did sum up to figures fluctuating from Rs.12000/- to Rs.25,00,000/- as would be evident from the particulars of such transfers involving the accounts of A1, A2, A3, A4, Namadhu MGR, Fax Universal, Anjaneya Printers, Green Farm House and Meadow Agro Farm.

Oral evidence in the form of testimony of M. Jayaraman (PW-198), Mani, Ram Vijayan & Balakrishnan and the documents adduced by the prosecution through the witnesses prove that an amount of Rs.13,55,28,685.50 in all, had been deposited by cash through pay-in-slips in the current accounts of A2 to A4 and the firms by these witnesses and others. These deposits significantly had been made during the check period and apart from heavy amounts on every occasion, varying from above Rs.50,000/- to Rs.33,70,000/-, there is a noticeable frequency thereof in close proximity with

each other. The pay-in-slips proved in support of such cash deposits and exhibited by the witnesses concerned even disclose deposits of various amounts in different accounts on the very same date. As many as 184 deposits between 17.9.1992 and 8.3.1996 have been made in current account No. 1952 of Namadhu MGR. As many as 267 deposits have been made by Ram Vijayan himself only, totalling Rs.8,96,52,623.30 out of the total amount of Rs.13,55,28,685/- indicated hereinabove, apart from M. Jayaraman (PW-

198), Mani, Ram Vijayan & Balakrishnan through whom deposits had been made. A2 and A3 as well have through pay-in-slips made such deposits of a sum of Rs.28,74,000/-. The noteworthy feature of these deposits is that the same had not been in the account of A1. Not only the cash deposits of such a huge amount is out of the ordinary, the mode thereof i.e. by pay-in- slips through a selected few and the frequency thereof render an overwhelming phenomenon, highly redolent and admitting of a logical and persuasive inference of laundering of gigantic unaccounted cash. The absence of deposits in the account of A1 in the multitude of such operations admits of reasonable and unimpeachable conclusion that the wealth in circulation had its origin in her coffers. On a rational analysis of such mammoth inflow of cash in the accounts of A2 to A4 and the firms/companies involved during the check period, the conclusion of the Trial Court that these resources were at all relevant times held by A2 to A4 and their firms/companies on behalf of A1 in order to veil her otherwise unexplained disproportionate assets is unassailable.

The Trial Court next probed into the credit entries of the relevant bank accounts of the respondents to seek the trail of the fund flow and thus examined the deposits of cash into their bank accounts and also in those of the firms/companies floated by them spanning from Rs.10,000/- to Rs.33,70,000/-. On an audit of the current and saving bank accounts of the respondents and the firms involved, the Trial Court identified unexplained cash credits of huge sums therein varying from Rs.2684.90 to Rs.1,26,00,000/- involving the respondents, Namadhu MGR, Sasi Enterprises, Vinod Video Vision, Jaya Publications, J. Farm House, Maha Subalaxmi Kalayana Mandapam, Anjaneya Printers Private Limited, Fresh Mushroom, Metal King, Super Duper T.V. Private Limited, Lex Property Development Pvt.Ltd., Riverway Agro Production Private Limited, Fax Universal, Meadow Agro Farm Pvt. Limited, Namay Shivaya Housing Development, Vigneshwara Builders, Laxmi Constructions, Sea Enclave, Ayyappa Property Development Private Limited, Ocean Construction, Gopal Promoters, Green Garden Apartments, Shakti Constructions, J. S. Housing Development, Ramraj Agro Mills Private Limited. Noticeably except Jaya Publications and Sasi Enterprises, A2 to A4 and Lex Property Development Private Limited were the partners of the other firms named above.

In this context, the Trial Court inter alia referred to the decision of this Court in Kale Khan Mohammad Hanif Vs. C.I.T., (1963) 50 ITR 1 (SC), wherein it was expounded that the onus was on the assessee to explain the nature and source of cash credits as to whether those stood in the assessee's account or in the account of a third party and that the assessee had a legal obligation to explain the nature and source of such credit by proving prima facie the transaction(s) that had yielded such accruals in his books of account.

The Trial Court held the view that the respondents in the case in hand had failed to offer any satisfactory explanation with regard to the enormous unexplained credit/accumulations in their bank accounts. It rejected the confirmatory letter offered by the respondents as false and bogus and further held that the identity of the person who disclosed the source, had also not been proved. Further the transactions which generated such cash credits were also not established. It rejected as well the balance sheet and the profit and loss statement claimed to have been filed before the income tax authorities and on which the respondents primarily relied as their defence, as not proved in accordance with law besides being not in conformity with the statutory prescriptions. It discarded as well the evidence of the auditors examined by the respondents who, as the evidence on record testified, were not conversant with the true facts and had not handled their accounts during the check period. The Trial Court returned the finding that the evidence on record cumulatively substantiated that the returns, the balance sheet and the profit and loss accounts were framed and fashioned to offer an explanation to the otherwise titanic unexplained credits in their respective bank accounts. The Trial Court thus held that the respondents had failed to prove their defence, when tested on the evidence adduced even by the standard of preponderance of probability.

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 assesseees, 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.

The evidence of PW198 M. Jayaraman, a member of staff with A1 in her house at Poes Garden, at the relevant point of time, admitting remittances into various bank accounts through Mr. Vijayan on the instructions of A2 was referred to in particular. That this witness had stated that A2 used to instruct him about the details of the bank to which the deposit ought to be credited and that the amounts used to be dispatched in suit cases and bags through domestic servants was taken note of. The Trial Court took into consideration his testimony that he used to fill the challans as directed by A2 which he identified in the course of his examination. He identified too, the signatures of Mr. Vijayan on the challans. The Trial Court also took note of the evidence of PW 182 and PW 201, the bank officers who identified/proved large numbers of pay-in-slips and also affirmed that those bore the name of Mr. Vijayan as the person remitting the amounts mentioned. These witnesses had stated further, as noted by the Trial Court, that the pay orders and the demand drafts issued by them for the purpose of acquisition of the assets as involved were at the instance of the respondents. That these demand drafts or the pay orders could be directly related to the cheques or pay orders mentioned in the various sales deeds was recorded as well. This too, as held by the Trial Court, did establish the nexus of the funds of A1 with the investments made for the acquisition of such assets. The Trial Court thus sustained the charge levelled by the prosecution that all the assets and pecuniary resources found to be possessed by A2 to A4 and in the names of various firms/companies actually belonged to A1 and thus she in fact possessed the assets and pecuniary resources of the total value of Rs.55,02,48,215 in her name and in the names of A2 to A4 and of the firms/companies, thus establishing the ingredients of the offence under Section 13(1)(e) of the P. C. Act. It held the view that A2 to A4 as the evidence substantiated had conspired with A1 and had

actively abetted in collaboration with each other with the sole object of acquiring and holding properties and assets disproportionate to the known sources of income of A1.

This according to the Trial Court stood corroborated by the large number of accounts opened in the names of the respondents or of firms/companies and the disbursements to these accounts only by the staff of A1 on the instructions of A2 who was in-charge of her financial affairs. The Trial Court also took cognizance of the fact that the evidence on record established that except Super Duper T.V. Private Limited, neither the respondents nor their firms did credit any amount to the various accounts standing in their names. Rather, all these firms had gained deposits transferred to their accounts either from that of Namadhu MGR or Jaya Publications. Reiterating the rejection of the plea of the respondents, that large deposits collected from various subscribers of Namadhu MGR totalling Rs.15 crores had been credited in the accounts of Namadhu MGR and Jaya Publications, the Trial Court reaffirmed that these deposits in fact represented the un-explained wealth accumulated by A1.

The Trial Court in the ultimate analysis summed up the circumstances gleaned from the evidence on record to conclusively hold that the prosecution could prove beyond reasonable doubt, the charges levelled against the respondents as framed. While enumerating finally the facets substantiating this determination, the Trial Court took note of the fact that A1 had executed a general power of attorney (Ex. P-995) in favour of A2 in respect of Jaya Publications as A1, at all relevant time, was the partner of the said firm. That such a power of attorney was otherwise not necessary and that this authority was thus endowed on A2 so as to lend her a free hand in the management of Jaya Publications so as to facilitate the defence of A1 that she used to be a dormant partner and was unaware of the transactions carried on by A2 was recorded. The Trial Court however held the view that by the execution of such power of attorney, in law, A1 rendered herself liable for all acts and deeds of A2 pursuant to the powers so conferred. It correlated the flow of funds accumulated by A1 to the account of Jaya Publications and thereafter to branch out the same to other accounts to be eventually appropriated for the acquisition of huge assets. The Trial Court thus rejected the stand of A1 that she was unaware of the activities of A2, her agent with regard to the transfer of the funds and the mode of utilization thereof.

The constitution of various firms during the check period was cited as well to be another circumstance to prove the conspiracy amongst the respondents. The Trial Court re-counted that at the commencement of the check period, A1 and A2 were involved in the two concerns namely M/s Jaya Publication and M/s Sasi Enterprises but during the check period as many as 18/21 firms did come into existence. The Trial Court reiterated that the evidence on record however proved that none of these firms either carried on business during the check period or contributed any share capital to or receive any profit from these firms. The fact that in a single day, ten of such firms have been constituted with identical features was reiterated. The Trial Court did recall as well that not only A2 and A3 did start independent concerns in their names, even defunct companies were purchased/taken over by the respondents. However, none of these firms or companies did actually carry on any business except acquiring huge properties. Referring to the fact that at the time of opening of the bank accounts of these firms/companies, none of these entities had any independent resources, the Trial Court deduced that these firms/companies were nothing but extensions of

Namadhu MGR and Jaya Publications and owed their existence to the benevolence of A1 and A2 for continued sustenance. It reiterated that the proved fact that large amount of funds were diverted to these accounts was a clear attestation of the fact that these firms were constituted to only siphon off the unlawful resources amassed by A1. The fact that these firms/companies did operate from the residence of A1 belied the feigned ignorance of A1 about their activities, was noted. The joint residence of all the accused persons also could not be ignored as a factor contributing to the charge of conspiracy and abetment when assessed together with the attendant facts and circumstances reinforcing the said imputations. This also belied, according to the Trial Court, the specious plea of A2 to A4 that each one of them had independent business and own source of income. The fact that A2 to A4 did combine to constitute the firms to acquire huge tracts of land out of the funds provided by A1 also was a clear index that their assemblage in the house of A1 was not engendered by any philanthropic urge for friends and their relations in need, rather to frame and further the criminal conspiracy to hold the assets of A1. The fact that the materials on record did evince that A1 had not only advanced Rs.1 crore to Shasi Enterprises as a contribution to its share capital for which she availed loan, but also that she did issue several cheques in favour of other accused persons and filed application for availing loan for the benefit of the firms involved, did buttress the charge that she was wholly aware of the dealings of the co-accused and the firms in their minutest details. The free flow of money from one account to the other of the respondents, the firms/companies also proved beyond reasonable doubt that all the accused persons had actively participated in the conspiracy to launder the ill-gotten wealth of A1 for purchasing properties in their names. The fact that the assets and properties of the six companies were attached pursuant to the provisions of the Criminal Law Amendment Ordinance and that the applications for vacating the attachments were not filed for more than two years therefrom did make it apparent that no other person except the accused were interested therein. The Trial Court rightly did mark as well, referring in particular to the evidence of PW159 Sub-Registrar, North Beach, Sub Registrar's Office and PW71 Radha Krishnan, Horticulture Officer that they were called to Poes Garden and on the instructions of higher officers, they did oblige A1 even by relaxing the rules in the registration of large number of documents by taking personal interest and even overlooking that the properties were undervalued to hold a deep seated involvement of A1 in these transactions. That the registering authorities had gone to the extent of permitting registration of six documents even without incorporating the names of the purchasers, was referred to. The Trial Court in its conclusion, on an exhaustive analysis of the evidence as a whole, held the following facts to have been proved by the prosecution beyond all reasonable doubt.

I)	Total assets found in possession of A-1 as	Rs.55,02,48,215	
	on 30.4.1996		
II)	Total expenditure incurred by the accused	Rs. 8,49,06,833/-	
	during the check period		
III)	Total of (I) and (II)	Rs. 63,51,55,048/-	
IV)	Total income of accused from all sources as	Rs. 9,91,05,094/-	
	determined above		
V)	Value of disproportionate assets and	Rs. 53,60,49,55,954/-	
	pecuniary resources found in possession of		
	accused as on 30.04.1996 which has not been		
	satisfactorily accounted.		

In view of this, the Trial Court convicted A1 for the offences under Section 13(1)(e) r/w Section 13(2) of the PC Act. Further A1 to A4 were convicted under Section 120-B IPC r/w Section 13(1)(e) r/w Section 13(2) of the PC Act as well. A2 to A4 were additionally convicted under Sections 109 IPC r/w 13(1)(e) r/w 13(2) of the PC Act and sentenced them accordingly as heretobefore mentioned.

The Trial Court further ordered that necessary directions be issued to the concerned banks to remit the proceeds of the fixed deposits and the cash balance standing to the credit of the respective accused persons in their bank accounts to be appropriated and adjusted towards the fine amounts. It was directed as well that if even after such adjustment, the amount fell short of the quantum of fine, the gold and diamond ornaments, seized and produced before the court (after setting apart 7040 gms. of gold with proportionate diamond jewellery) be sold to RBI or SBI or by public auction so as to meet the deficit. The rest of the gold and diamond jewellery was directed to be confiscated to the Government.

It further ordered that all immovable properties registered in the names of Lex Property Developments Pvt. Ltd., Meadow Agro Firms Pvt. Ltd., Rama Raj Agro Mills (P) Ltd., Signora Business Enterprises Pvt. Ltd., Riverway Agro Production (P) Ltd. and Indo Doha Chemicals and Pharmaceutical Ltd. which were under attachment pursuant to GO Nos. MS 120 and 1183, above referred to be confiscated to the State Government. It ordered as well that out of the fine amount recovered, a sum of Rs.5 crores be made over to the State of Karnataka towards reimbursement of expenses for the trial conducted thereat.

As many as 34 companies/firms fell for scrutiny in the course of adjudication. Out of these Jaya Publications, Sasi Enterprises, Signora Business Enterprises Private Limited, Lex Property Development Pvt. Limited, Riverway Agro Production Private Limited, Meadow Agro Firm Pvt. Limited, Indo Doha Chemical and Pharmaceutical Limited, Ram Raj Agro Mills Limited did exist from before the check period. The others were registered during the check period and notably, the date of registration of six of these had been 25.1.1994 and three bank accounts of five of them had been opened on the same date i.e. 27.1.1994. Further ten of such firms had been registered on 15.2.1995 and their bank accounts had been opened on 23.3.1995. To say the least, in the context of the charge levelled, this co-incidence also is conspicuously abnormal and irreconcilable. Another note worthy feature is that in most of these firms, A2, A3 and A4 are the partners with Lex Property Development Pvt. Limited, joining them in some. There are firms as well where either A2 or A3 is the proprietor and others are with the combination of A2, A3 and A4. As the evidence with regard to the affairs of the six firms in whose names large tracts of properties had been purchased and deposits made, has been dilated upon hereto before, the same does not warrant further elaboration.

The unimpeded, frequent and spontaneous inflow of funds from the account of A1 to those of the other co-accused and the firms/companies involved, overwhelmingly demonstrate the collective culpable involvement of the respondents in the transactions in the face of their overall orientations



so as to render the same to be masked banking exchanges though involving several accounts but mostly of the same bank. No other view is possible.

Apart from the above, the demurrals of unfairness in investigation and trial also cannot be sustained in the overall factual conspectus. True that in course of the investigation, some documents had been seized which were not adduced in evidence being construed to be irrelevant for substantiating the charge, but it did not certainly tantamount to suppression thereof so as to afflict the trial with the vice of unfairness and non-transparency as alleged. Additionally, the courts did intervene as permissible in law wherever merited to ensure against any prejudice qua the parties. The fact that the documents seized but not brought on evidence by the prosecution had not been destroyed and were available to the respondents for their inspection, at all relevant times, is, per se, an index of fair and impartial trial. The defence as a matter of record did at some point of time close its side of evidence by examining only two witnesses, whereafter following the inspection of the documents, as desired by the respondents, after A1 had returned to power, examined as many as 99 witnesses. Prior thereto, 76 prosecution witnesses were permitted to be recalled for further cross-examination. The remonstrance that the Trial Court did not take into consideration the defence evidence is also not borne out by the records. As would be evident from its judgment, the testimony of several witnesses examined by the respondents received in-depth appreciation by the Trial Court wherever relevant. The contention that the Trial Court had conducted the trial in a manner prejudicial to the respondents in the overall context, both factual and legal, thus cannot be sustained.

That the Trial Court was meticulous, sensitive, vigilant and judicious in appraisal, stands authenticated by the fact that in valuing the assets, as warranted, it excluded a sum of Rs.32 lakhs towards the price of sarees and further reduced the value of gold and diamond to the extent of Rs.2 crores. It also allowed reduction in the marriage expenses by more than 50% and further discounted the value of constructions by permitting a depreciation of 20%.

Apropos the off repeated grievance, of the defence that the Trial Court had left out of consideration material pieces of evidence adduced by it, suffice it to state that the decision rendered by it proclaims to the contrary. In all the aspects amongst others income, expenditure and assets, the judgment of the Trial Court reveals on a plain reading that the evidence adduced by the defence as construed to be relevant had not only been taken note of but also analysed and applied for arriving at the conclusions on the issues pertaining to the adjudication. Whereas qua income, reference of the testimony of the defence witnesses is decipherable amongst others pertaining to the scrutiny involving Namadhu MGR, Super Duper T.V., gifts offered to A1, rental income and income tax returns, the Trial Court did also assess the defence evidence while judging the case on the issues of marriage of A3, expenditure and as well as valuation of buildings. The cavil to the contrary thus cannot be entertained. Further this plea though elaborated in details in course of the arguments in the present proceedings was not taken very specifically before the High Court by the respondents while challenging their conviction. Significantly, such a grievance has also not been made by them by laying a formal challenge to such purported omissions on the part of the Trial Court, before this Court, as contemplated in law. In this persuasive backdrop, we are thus disinclined to sustain this contention. This is more so as in view of the appraisal of the relevant evidence as a whole, we are of the unhesitant opinion that the impugned judgment and order of the High Court suffers from

manifest errors on the face of the record, both on facts and in law and is liable to be set-aside.

The Criminal Law Amendment Ordinance, 1944 (referred to as the “Ordinance” as well), which was enforced w.e.f. 23.8.1944 is an yield of the exercise of powers under Section 72 of the Government of India Act, 1935 and is directed to prevent the disposal or concealment of property procured by means of the offences enlisted in the Schedule thereto. To iterate, for the instant adjudication, paragraphs 4A and 5 of the Schedule are extracted hereinbelow for immediate reference:

4-A: an offence punishable under the Prevention of Corruption Act, 1988;

5 : Any conspiracy to commit or any attempt to commit or any abetment of any of the offences specified in item 2,3 and 4 and 4-A. As the present appraisal does not involve the other offences enumerated in the Schedule, those are not being dwelt upon.

Clause 3 of the Ordinance provides that where the State Government or as the case may be, the Central Government has reason to believe that any person has committed, whether after the commencement of the Ordinance or not, any scheduled offence and whether or not any court has taken cognizance thereof, it may authorise the making of an application to the District Judge within the local limits of whose jurisdiction, the said person ordinarily resides or carries on business, for attachment of any money or other property, believed to have been procured by means of such offence. It also permits that if such money or property cannot for any reason be attached, the prayer in the application may be extended to other property of the said person of the value as nearly as may be equivalent thereto. The provisions did make applicable Order XXVII of the First Schedule to the Code of Civil Procedure, 1908 to the proceedings for an order of attachment under the Ordinance as they did apply to the suits by the Government.

Section 4 contemplates ad interim attachment by the jurisdictional District Judge, in the eventualities as mentioned therein and while doing so, he is required to issue to the person whose money or other property was being attached, a notice accompanied by copies of the order, the application and affidavits and of the evidence, if recorded, asking him to show cause on a date to be specified in the notice as to why the order of attachment should not be made absolute. Clause 5 empowers the District Judge to make the ad interim order of attachment absolute, if either no objection is filed by the person affected or not varied after necessary enquiry on a consideration of the objection if filed, and the evidence is adduced. In terms of clause 10 of the Ordinance, an order of attachment of property made shall unless it is withdrawn, continue to be in force, in a contingency where a court has taken cognizance of the alleged schedule offence whether, before or after the time when the order was applied for, until orders are passed by the District Judge in accordance with the provisions of the Ordinance after the termination of the criminal proceedings. Clause 11 provides for appeals against the order(s) of the District Judge, in the matter of attachment before the jurisdictional High Court. Whereas clause 12 makes it incumbent on the court trying a scheduled offence, when apprised of an order of attachment of the property involved under the Ordinance, to record a finding, in case of conviction, as to the amount of money or value of other property procured by the accused by means of the offence, Clause 13 mandates the manner of

disposal of such attached property upon termination of the criminal proceedings. Thereunder, when the final judgment or order of the criminal court is one of conviction, the District Judge shall order that from the property of the convicted person attached under the Ordinance or out of the security given in lieu of such attachment, there shall be forfeited to Government such amount or value as is found in the final judgment or order of the criminal court, to have been procured by the convicted person, by means of the offence together with the costs of attachment as determined by the District Judge. Sub-clause 4 deals with a situation where the amounts ordered to be forfeited or recovered exceed the value of the property of the convicted person attached, thus permitting in that eventuality, the steps to follow. Sub-clause (6) ordains that every sum ordered to be forfeited in connection with any scheduled offence other than one specified in item 1 of the schedule, would after deduction of the cost of attachment as determined by the District Judge, be credited to the Government or the local authority to which the offence has caused loss or where there is more than one such government or local authority, to be distributed amongst them in the proportion to the loss sustained by each.

Noticeably “termination of criminal proceedings”, as per clause 2(2), as relevant for our present purpose, would be where this Court would pass its final order in the present appeals.

In the appeals, filed by the State of Karnataka pertaining to the release of the properties recorded in the name of the six companies involved, consequent upon the acquittal of the respondents, the parties are essentially at issue on the applicability or otherwise of Section 452 of the Code of Criminal Procedure, 1973 invoked by the Trial Court to order confiscation/forfeiture of the properties otherwise attached under the Ordinance. The other facets of the competing assertions being largely common and already addressed, are inessential for a fresh scrutiny.

Whereas it is urged on behalf of the State that having regard to the scheme of the Act and the mode of attachment of the property involved in a scheduled offence, the operation of Section 452 of the Code is not excluded, the plea on behalf of the respondents is that the Ordinance being a complete code by itself, the Trial Court was patently wrong in assuming to itself the power of disposal of the property under attachment by invoking the said provision of the Code. It has been urged in essence on behalf of the respondents that at the most, the Trial Court could have valued the property under attachment following its conclusion of guilt against them, leaving it thereafter to the forum under the Ordinance to comply with the procedure prescribed therein and further the process to its logical end. This is more so, as has been urged for the respondents, that the appeals against the orders making the ad interim attachment absolute are pending before the High Court as permissible under the Ordinance. Principally, reliance, amongst others has been placed by the respondents on the decision of a Constitution Bench of this Court in *State of West Bengal Vs. S.K. Ghosh*, AIR 1963 SC 255.

In our comprehension, the course adopted by the Trial Court cannot be faulted with. To reiterate, in terms of Section 5(6) of the Act, it was authorised to exercise all powers and functions exercisable by a District Judge under the Ordinance. The offences at the trial were under Sections 13(1)(e), 13(2) of the Act, Sections 109 and 120B of the Indian Penal Code encompassed within paragraphs 4A and 5 of the Schedule to the Ordinance. These offences were unimpeachably within the contours of the Act

and triable by a special Judge thereunder. Having regard to the frame and content of the Act and the limited modifications to the provisions of the Code of Criminal Procedure, in their applicability as occasioned thereby and the authorisation of the special Judge trying the offences thereunder to exercise all the powers and functions invocable by a District Judge under the Ordinance, we are of the opinion that the order of confiscation/forfeiture of the properties standing in the name of six companies, as involved, made by the Trial Court is unexceptionable. In any view of the matter, with the peremptory termination of the criminal proceedings resultant on this pronouncement, the direction of the Trial Court towards confiscation/forfeiture of the attached property, as mentioned therein, is hereby restored and would be construed to be an order by this court as well. The decisions cited on behalf of the respondents on this issue, are distinguishable on facts and are of no avail to them.

In *Mirza Iqbal Hussain through Askari Begum Vs. State of Uttar Pradesh*, (1982) 3 SCC 516, two fixed deposit receipts and the cash amount of Rs.5200/- seized from the house of the appellant and proved to be the subject-matter of charge under Section 5(1)(e) of the 1947 Act, were ordered to be confiscated to the State. Responding to the plea of want of jurisdiction of the Special Court to order confiscation, this Court referring to Section 4(2) of Cr.P.C., held that in terms thereof, all offences under any law other than the Indian Penal Code have to be investigated, inquired into, tried and otherwise dealt with according to the provisions contained in the Code but subject to any enactment for the time being in force regulating the manner or place of investigation, enquiry, trial or otherwise dealing with such offences. It was observed that none of the provisions of the Prevention of Corruption Act provided for confiscation or prescribed the mode by which an order of confiscation could be passed and thus, it was ruled that the order of confiscation in the facts of the case could not be held to be de hors jurisdiction. The invocation of Section 452 of the Code, in absence of any provision in the Prevention of Corruption Act, excluding its operations to effect confiscation of the property involved in any offence thereunder, was thus affirmed.

After analyzing the facts and circumstances of this case and after taking into consideration all the evidence placed before us and the arguments put forward by all the parties, we are of the unhesitant opinion that the impugned judgment and order rendered by the High Court is untenable and is thus set aside. We have considered the facts of this case and in our opinion, the percentage of disproportionate assets as 8.12% as computed by the High Court is based on completely wrong reading of the evidence on record compounded by incorrect arithmetical calculations, as referred to herinabove. In view of the regnant evidence on record, unassailably proving the disproportionateness of the assets, as contemplated in Section 13(1)(e) of 1988 Act, it is inessential as well to resort to any arithmetic to compute the percentage thereof. In any view of this matter, the decision of this Court in *Krishnanand Agnihotri* (supra) has no application in the facts of this case and therefore, the respondents cannot avail any benefit therefrom.

Both the Courts have construed all the assets, income and expenditure of all the accused collectively. We see no convincing reason to adopt a different course which even otherwise, having regard to the charge, is not warranted.

Noticeably, the respondents accused accepted all the findings of the High Court. We have analyzed the evidence adduced by the parties and we come to the conclusion that A1 to A4 have entered into a conspiracy and in furtherance of the same, A1 who was a public servant at the relevant time had come into possession of assets disproportionate to the known sources of her income during the check period and had got the same dispersed in the names of A2 to A4 and the firms & companies involved to hold these on her behalf with a masked front. Furthermore, the charge of abetment laid against A2 to A4 in the commission of the offence by A1 also stands proved.

We have noticed that:

In State Through Central Bureau of Investigation, New Delhi Vs. Jitender Kumar Singh, reported in (2014) 11 SCC 724, this Court held that once the power has been exercised by the Special Judge under sub-section (3) of Section 4 of the P.C. Act to proceed against non-PC offences alongwith PC offences, the mere fact that the sole public servant dies after the exercise of powers under sub-section (3) of Section 4, will not divest the jurisdiction of the Special Judge or vitiate the proceedings pending before him. Therefore, we hold that as the sole public servant has died being A1 in this matter, in our opinion, though the appeals against her have abated, even then A2 to A4 are liable to be convicted and sentenced in the manner as has been held by the Trial Judge.

The Trial Court held that even private individuals could be prosecuted for the offence under Section 109 of I.P.C. and we find that the Trial Court was right in coming to the conclusion relying on the decision of Nallammal (supra), wherein it was observed that acquisition and possession by a public servant was capable of being abetted, and observed that Under Section 3 of the 1988 Act, the Special Judge had the power to try offences punishing even abetment or conspiracy of the offences mentioned in the PC Act and in our opinion, the Trial Court correctly held in this matter that private individuals can be prosecuted by the Court on the ground that they have abetted the act of criminal misconduct falling under Section 13(1)(e) of the 1988 Act committed by the public servant.

Furthermore, the reasoning given by the Trial Court in respect of criminal conspiracy and abetment, after scrutinizing the evidence of this case, is correct in the face of the overwhelming evidence indicating the circumstances of active abetment and conspiracy by A2 to A4 in the commission of the above offences under Section 13(1)(e) of the 1988 Act. This would be evident from the following circumstances:-

A1 had executed a General Power of Attorney in favour of A2 in respect of Jaya Publications marked as Ex.P-995. The circumstance of executing the power of attorney in favour of A2 indicates that with a view to keep herself secured from legal complications, A1 executed the said power of attorney knowing fully well that under the said powers, A2 would be dealing with her funds credited to her account in Jaya Publications.

Constitution of various firms during the check period is another circumstance establishing the conspiracy between the parties. It has come in evidence that 10 firms were constituted on a single day. In addition, A2 and A3 started independent concerns and apart from buying properties, no other business activity was undertaken by them. The circumstances proved in evidence undoubtedly establish that these firms are nothing but extensions of Namadhu MGR and Jaya Publications and they owed their existence to the benevolence of A1 and A2. The aforesaid firms and companies were operating from the residence of A1 and it cannot be accepted that she was unaware of the same even though she feigned ignorance about the activities carried on by A2 to A4. They were residing with A1 without any blood relation between them.

Although A2 to A4 claims to have independent sources of income but the fact of constitution of firms and acquisition of large tracts of land out of the funds provided by A1 indicate that, all the accused congregated in the house of A1 neither for social living nor A1 allowed them free accommodation out of humanitarian concern, rather the facts and circumstances proved in evidence undoubtedly point out that A2 to A4 were accommodated in the house of A1 pursuant to the criminal conspiracy hatched by them to hold the assets of A1.

Ex.D.61 reveals that before the Income Tax Authorities, the representative of A1 himself had put forth an argument that Rs.1 crore was advanced by A1 to Sasi Enterprises towards share capital and further it was submitted that on the security of the said amount, loan was borrowed by A1, and thus she cannot claim non-involvement with the firms.

The flow of money from one account to the other proves that there existed active conspiracy to launder the ill-gotten wealth of A1 for purchasing properties in the names of the firms.

The conspiracy among the accused persons is also proved by the evidence of Sub-Registrar, North Beach, Sub-Registrar office-PW.159 and the evidence of PW.71 Radha Krishnan, Horticultural officer.

In our opinion, the Trial Court correctly came to the conclusion on such reasoning and we hereby uphold the same.

Accordingly, in view of the reasoning recorded hereinabove in the preceding paragraphs, we set aside the judgment and order of the High Court and affirm and restore the judgment of the Trial Court in toto against A2 to A4. However, though in the process of scrutiny of the facts and the law involved and the inextricable nexus of A1 with A2 to A4, reference to her role as well as the evidence pertaining to her had been made, she having expired meanwhile, the appeals, so far as those relate to her stand abated. Nevertheless, to reiterate, having regard to the fact that the charge

framed against A2 to A4 is proved, the conviction and sentence recorded against them by the Trial Court is restored in full including the consequential directions.

Respondents A2 to A4, in view of this determination and the restoration of their conviction and sentence, would surrender before the Trial Court forthwith. The Trial Court is hereby also ordered to take immediate steps to ensure that the respondents A2 to A4 serve out the remainder of sentence awarded them and take further steps in compliance of this judgment, in accordance with law.

The appeals are allowed in the above terms.

.....J (Pinaki Chandra Ghose) .....J (Amitava Roy)  
New Delhi;

February 14, 2017.

REPORTABLE IN THE SUPREME COURT OF INDIA CRIMINAL APPEALATE  
JURISDICTION CRIMINAL APPEAL NOS. 300-303 OF 2017 (Arising out of SLP  
(Crl.) Nos. 6117-6120 of 2015) STATE OF KARNATAKA ... .. APPELLANT(S)  
:Versus:

SELVI J. JAYALALITHA & ORS. ... RESPONDENT(S) WITH CRIMINAL APPEAL  
NOS.304-307 OF 2017 (Arising out of SLP (Crl.) Nos. 6294-6297 of 2015) K.  
ANBAZHAGAN ... .. APPELLANT(S) :Versus:

SELVI J. JAYALALITHA & ORS. ETC. ... RESPONDENT(S) AND CRIMINAL  
APPEAL NOS. 308-313 OF 2017 (Arising out of SLP (Crl.) Nos. 6121-6126 of 2015) K.  
ANBAZHAGAN ... .. APPELLANT(S) :Versus:

INDO DOHA CHEMICALS & PHARMACEUTICALS AND ORS. ETC. ... ..  
RESPONDENT(S) AND CRIMINAL APPEAL NOS.314-319 OF 2017 (Arising out of  
SLP (Crl.) Nos. 7107-7112 of 2015) STATE OF KARNATAKA ... .. APPELLANT(S)  
:Versus:

INDO DOHA CHEMICALS & PHARMACEUTICALS  
AND ORS. ETC. ... .. RESPONDENT(S)

#### J U D G M E N T

Amitava Roy, J.

A few disquieting thoughts that have lingered and languished in distressed silence in  
mentation demand expression at the parting with a pulpit touch. Hence, this

supplement.

2. The attendant facts and circumstances encountered as above, demonstrate a deep rooted conspiratorial design to amass vast assets without any compunction and hold the same through shell entities to cover up the sinister trail of such illicit acquisitions and deceive and delude the process of law. Novelty in the outrages and the magnitude of the nefarious gains as demonstrated by the revelations in the case are, to say the least, startling.

3. A growing impression in contemporary existence seems to acknowledge, the all pervading pestilent presence of corruption almost in every walk of life, as if to rest reconciled to the octopoid stranglehold of this malaise with helpless awe. The common day experiences indeed do introduce one with unfailing regularity, the variegated cancerous concoctions of corruption with fearless impunity gnawing into the frame and fabric of the nation's essentia. Emboldened by the lucrative yields of such malignant materialism, the perpetrators of this malady have tightened their noose on the societal psyche. Individual and collective pursuits with curative interventions at all levels are thus indispensable to deliver the civil order from the asphyxiating snare of this escalating venality.

4. In the above alarming backdrop of coeval actuality, judicial adjudication of a charge based on an anti-corruption law motivated by the impelling necessities of time, has to be informed with the desired responsibility and the legislative vision therefor. Any interpretation of the provisions of such law has to be essentially purposive, in furtherance of its mission and not in retrogression thereof. Innovative nuances of evidential inadequacies, processual infirmities and interpretational subtleties, artfully advanced in defence, otherwise intangible and inconsequential, ought to be conscientiously cast aside with moral maturity and singular sensitivity to uphold the statutory sanctity, lest the coveted cause of justice is a causality.

5. Corruption is a vice of insatiable avarice for self-

aggrandizement by the unscrupulous, taking unfair advantage of their power and authority and those in public office also, in breach of the institutional norms, mostly backed by minatory loyalists. Both the corrupt and the corrupter are indictable and answerable to the society and the country as a whole. This is more particularly in re the peoples' representatives in public life committed by the oath of the office to dedicate oneself to the unqualified welfare of the laity, by faithfully and conscientiously discharging their duties attached thereto in accordance with the Constitution, free from fear or favour or affection or ill-will. A self-serving conduct in defiance of such solemn undertaking in infringement of the community's confidence reposed in them is therefore a betrayal of the promise of allegiance to the Constitution and a condemnable sacrilege. Not only such a character is an anathema to the preambular promise of justice, liberty, equality, fraternal dignity, unity and integrity of the country, which expectantly ought to animate the life and spirit of every citizen of this country, but also is an unpardonable onslaught on the constitutional religion that



forms the bedrock of our democratic polity.

6. This pernicious menace stemming from moral debasement of the culpables, apart from destroying the sinews of the nation's structural and moral set-up, forges an unfair advantage of the dishonest over the principled, widening as well the divide between the haves and have nots. Not only this has a demoralising bearing on those who are ethical, honest, upright and enterprising, it is visibly antithetical to the quintessential spirit of the fundamental duty of every citizen to strive towards excellence in all spheres of individual and collective activity to raise the nation to higher levels of endeavour and achievement. This virulent affliction triggers an imbalance in the society's existential stratas and stalls constructive progress in the overall well-being of the nation, besides disrupting its dynamics of fiscal governance. It encourages defiance of the rule of law and the propensities for easy materialistic harvests, whereby the society's soul stands defiled, devalued and denigrated.

7. Such is the militant dominance of this sprawling evil, that majority of the sensible, rational and discreet constituents of the society imbued with moral values and groomed with disciplinal ethos find themselves in minority, besides estranged and resigned by practical compulsions and are left dejected and disillusioned. A collective, committed and courageous turnaround is thus the present day imperative to free the civil order from the suffocative throttle of this deadly affliction.

8. Every citizen has to be a partner in this sacrosanct mission, if we aspire for a stable, just and ideal social order as envisioned by our forefathers and fondly cherished by the numerous self-effacing crusaders of a free and independent Bharat, pledging their countless sacrifices and selfless commitments for such cause.

.....J. (AMITAVA ROY) NEW DELHI;

FEBRUARY 14, 2017

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| ANNEXURE - I

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|PROPERTIES ACQUIRED BY ACCUSED NO.2 PRIOR TO CHECK PERIOD NOT | |TAKEN |  
|INTO ACCOUNT BY DVAC | |S|Description of property |Value |Exhibits and | |.| | |Evidence relied  
by| |N| | | |o| | |Accused | |.| | | |1|As per Balance Sheet for the |4,35,622|DW 88 (Vol No.92, | |  
|Assessment year 1991- 1992 ending | |Page 105-176) | | |on 31.3.1991 the Cash Balance | |Ex-D-287  
| | |Available with Accused No.2 | |(VolNo.157, Page | | | |1-5) | | | | |The properties value of  
A2, Jaya | | |Publication, Sasi Enterprises in Annexure — | | |I, According to DVAC was | | |Cash  
balance available on hand as on | | |1.7.1991 and the advances paid lying pending| | |adjustment as  
on 1.7.1991 As per Ex.P-2191 | | |the amount available as on 31.3.1991 by A2 | | |is Rs.4,35,622/-  
which was not taken into | | |Account by DVAC | | |Hence the balance available on hand as on | |  
|1.7.1991 has to be treated as a | | |Source/Income available to A2 during check | | |period and

considered in Annexure III |||| Hence the Assets value of A2 prior to check || period should be  
taken into Account as |||| |Rs. 59,29,168.00 |||| |Rs. 4,35,622.60 |||| |Rs.4,35,622.60  
|||| |Rs.63,64,790.60 |||| Grand Total 37,55,10,354