

## Central Bureau Of Investigation vs Shri J.Sundaram on 30 June, 2016

IN THE COURT OF THE IN THE COURT OF THE XLVI  
ADDITIONAL CITY CIVIL AND SESSIONS JUDGE  
AND SPECIAL JUDGE FOR CBI CASES (CCH-47) AT  
BENGALURU

Dated this the 30th day of June, 2016.

PRESENT:

Shri S.K.VANTIGODI, B.A.,LL.B.,  
XLVI Additional City Civil and Sessions Judge  
and Special Judge for C.B.I. Cases,  
Bengaluru.

SPECIAL CRIMINAL CASE No.03/2006

COMPLAINANT : Central Bureau of Investigation,  
A.C.B.,Bengaluru

(By Public Prosecutor)

-VERSUS-

ACCUSED-1 : Shri J.Sundaram,  
S/o.Late K.Jeganathan,  
Aged about 59 years,  
Ex-employee of BHEL,EDN,  
Bengaluru.  
r/a.'Sapthagiri', No.113/A,  
II Cross, III Main,  
Bikasipura,  
Subramaniyapura Post,  
Bengaluru-560 061.

ACCUSED-2 : Shri Dinesh Bhaskar Reddy  
S/o.R.Nagendra Rao,  
Bengaluru-50.

(Abated, since dead)

-2- Spl.C.C.3/2006

ACCUSED-3 : Shri Santhosh Kumar  
S/o.M.Annayappa,  
Aged 35 years,  
r/o.No.35, 14th Cross, 5th Main,

Chowdappa Lay-out,  
Bapuji Nagar,  
Bengaluru-560 026.

1. Date of Commission of Offence : During the period 1999 to 2004
2. Date of Report of Offence : 17.2.2005
3. Name of the complainant : Source information
4. Date of recording of Evidence : 7.8.2010
5. Date of closing Evidence : 6.11.2015
6. Offences complained of : 120-B, 420, 468, 471 & 168 of IPC and Sec.13(2) r/w.13 (1) (d) of Prevention of Corruption Act, 1988.
7. Opinion of the Judge :  
  
Accused No.1 is convicted for the offences punishable u/Ss. 120-B, 420, 468, 471 and 168 of IPC and Sec.13(2) r/w.13 (1) (d) of Prevention of Corruption Act, 1988.  
  
Accused No.3 is convicted for the offences punishable Spl.C.C.3/2006  
  
u/Ss. 120-B, 420, 468 and 471 of IPC.
8. State represented by : Public Prosecutor
9. Accused defended by : A-1 by Sri RNN, Adv.  
A-2 Abated  
A-3 by Sri MBV, Adv.

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JUDGMENT

This Inspector of Police, CBI/ACB/Bengaluru has filed the charge sheet against the accused Nos.1 to 3 for the offences punishable u/Ss.120-B, 420, 468, 471 and 168 of IPC and offence punishable under Section 13(1)(d) r/w.13(2) of Prevention of Corruption Act, 1988.

2. The brief facts of the case of prosecution are as under:-

The accused No.1 being employee of Bharat Heavy Electricals Limited (BHEL), Electronics Division (EDN), Bengaluru, purchased business firm M/s.Aaron Duplicators on 1.7.1999 and started running business with the help of accused Nos.2 and 3, who were the workers of M/s.Aaron Duplicators from July-1999 to June-2004. Accused Nos.1 to 3 entered into criminal conspiracy to cheat BHEL/EDN, during the year 1999-

2004 and in furtherance of criminal conspiracy, they have altered the delivery challans and indents subsequent to the endorsement made by CISF Staff

-4- Spl.C.C.3/2006 at the material incoming gate of the BHEL/EDN, Bengaluru. The delivery challans/invoices were altered by accused Nos.1 to 3 by prefixing or suffixing certain figures to the original figures, and then bills were raised for higher and inflated quantities, than the actual number of photocopying done and spiral binding works carried out; and thereby excess amount was claimed by producing the said fabricated documents and thereby cheated BHEL/EDN, Bengaluru to the tune of Rs.20,23,943/- with corresponding wrongful gain to accused No.1 and others.

3. A total number of about 235 bills were inflated for the purpose of claiming excess amount by M/s.Aaron Duplicators as per the incoming materials register and bills and thereby committed the above said offences.

4. The investigating officer, on the source information, registered a case in R.C.No.5(A)/2005 at CBI/ACB/Bengaluru and investigated the matter. During the investigation, the investigating officer recorded statements of witnesses, seized the records and concluded the investigation.

5. Since accused No.1 is dismissed from service at BHEL, with effect from 23.7.2005, by the orders of the Disciplinary Authority of BHEL/EDN, Bengaluru, no sanction order was required to

-5- Spl.C.C.3/2006 prosecute him. Hence, the investigating officer submitted the final report against accused Nos.1 to 3.

6. After filing the final report, cognizance has been taken against accused Nos.1 to 3 for the offences alleged.

7. In response to the summons, accused Nos.1 to 3 appeared before the Court and they have been enlarged on bail and necessary police papers were furnished to them. When the case was posted for

hearing before charge, accused No.2 is reported to be dead. As such, charge sheet against accused No.2 stands abated, in view of his death. The case is proceeded with against accused Nos.1 and 3 only.

8. Thereafter, the charge against accused No.1 for the offences punishable u/Ss.120-B, 468, 471, 420 and 168 of IPC and offence u/S.13(1)(d) r/w.13(2) of Prevention of Corruption Act 1988, has been framed. Charge against accused No.3 for the offence punishable u/Ss.120-B, 468, 471 and 420 of IPC has been framed. The charges for the above said offences are explained to accused Nos.1 and 3 in the language known to them and they pleaded not guilty and claimed to be tried.

9. Thereafter, prosecution examined witnesses in all PWs.1 to 121 and Exs.P1 to P1077

-6- Spl.C.C.3/2006 were marked. Then the statement of accused Nos.1 and 3 as required u/S.313 Cr.P.C. has been recorded, after explaining the incriminating circumstances appearing against them and they have denied all the incriminating circumstances. The defence of accused Nos.1 and 3 is nothing but total denial of case of prosecution. Accused no.1 and 3 submitted their written say on the incriminating circumstances. Accused have not examined any of the witnesses on their behalf.

10. I have heard the arguments advanced by learned Special Public Prosecutor as well as the learned Counsel for accused Nos.1 and 3. The learned Special Public Prosecutor also submitted notes of argument.

11. The only points that would arise for my consideration are :-

1. Whether the prosecution proves beyond all reasonable doubts that accused Nos.1 and 3 along with deceased accused No.2, entered into criminal conspiracy and altered delivery challans and indents subsequent to the endorsement made by CISF Staff at material incoming gate, BHEL/EDN, Bengaluru, by prefixing or suffixing the

-7- Spl.C.C.3/2006 figures to the original figures in the delivery challans, invoices, for claiming higher and inflated rates in order to cheat BHEL/EDN, Bengaluru and thereby committed an offence punishable u/S.120-B r/w.420 of I.P.C.?

2. Whether the prosecution further proves beyond all reasonable doubts that accused Nos.1 and 3 along with deceased accused No.2, forged the bills for the purpose of cheating BHEL/EDN, Bengaluru by claiming higher and inflated rates and thereby committed an offence punishable u/S.468 of I.P.C.?

3. Whether the prosecution further proves beyond all reasonable doubts that accused Nos.1 and 3 along with deceased accused No.2, used forged and inflated 235 bills as genuine for claiming inflated and excess amount from BHEL/EDN, Bengaluru and thereby committed an offence punishable u/S.471 of I.P.C.?

4. Whether the prosecution further

proves beyond all reasonable doubts that accused Nos.1 and 3 along with deceased accused No.2, fraudulently and dishonestly altered indents, delivery challans and dishonestly induced BHEL/EDN, Bengaluru to make payments on the altered and forged bills to the tune of Rs.20,23,943/- and thereby committed an offence punishable u/S.420 of I.P.C.?

5. Whether the prosecution further proves beyond all reasonable doubts that accused No.1 being the public servant, i.e. Sr.Manager, BHEL/EDN, Bengaluru, engaged in trade, and thereby committed an offence punishable u/S.168 of I.P.C.?

6. Whether the prosecution further proves beyond all reasonable doubts that accused No.1 being the public servant, working as Sr.Manager, BHEL/EDN, Bengaluru, abused his official position for pecuniary advantage and thereby committed an offence punishable u/S.13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988?

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7. What Order?

12. My findings on the above points are as follows:-

Point-1: In the affirmative Point-2: In the affirmative Point-3: In the affirmative  
Point-4: In the affirmative Point-5: In the affirmative Point-6: In the affirmative  
Point-7: As per final order For the following:-

#### REASONS

13. Point Nos.1 to 6:- Since all these points are interlinked each other, they are taken together for discussion and consideration, in order to avoid repetition of facts.

14. Looking to the defence set up by accused Nos.1 and 3, it becomes an admitted fact that accused No.1, who is an employee i.e. Sr.Manager, BHEL/EDN, Bengaluru was a public servant. It appears accused No.1 has been dismissed from service as per the orders of Disciplinary Authority, BHEL/EDN, Bengaluru, in the year 2005.

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15. It is also admitted fact that accused No.3 and deceased accused No.2 were the employees of M/s.Aaron Duplicators, during the relevant period i.e. from 1999-2004. It is also an admitted fact that accused No.1 had purchased M/s.Aaron Duplicators for Rs.65,000/- from its previous owner i.e. Vincent D'Souza i.e. PW3.

16. It is also admitted fact that accused No.1 being the owner of M/s.Aaron Duplicators, opened current account in the name of himself and his wife with State Bank of India, Chandra Layout Branch. It is undisputed fact that accused No.1 with the help of accused No.3 and deceased accused No.2, was carrying on business in the name of M/s.Aaron Duplicators, since 1999.

17. In the light of these undisputed facts, as per the case of prosecution as well as defence set up by accused Nos.1 and 3, now I proceed to evaluate and appreciate the evidence of prosecution witnesses and documents in the light of the charges leveled against accused Nos.1 and 3. Having gone through the evidence of PWs.1 to 121, the prosecution witnesses can be bifurcated in groups as under:-

a) PWs.3, 5 and 6 are the previous owners of M/s.Aaron Duplicators.

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b) PWs.1 and 2 are the labour and

commercial tax department officials who have spoken regarding the registration of M/s.Aaron Duplicators under the Karnataka Shops and Commercial Establishment Act as well as Professional Calling and Employment Act.

c) PW4 being the Deputy General Manager of BHEL has spoken regarding the entrustment of photocopying works to outside agencies including M/s.Aaron Duplicators as well as the procedure as to how the photocopying work is being done by the outsourcing agency as well as submission of indents, delivery challans and maintenance of material incoming registers.

d) PWs.7 to 9, 11 and 12 are the Bank Officials who have spoken regarding the joint bank account opened by accused No.1 as well as the cheques being honoured through the account of accused No.1.

e) PW10 being the Senior Manager of BHEL, has spoken regarding the photocopying work being entrusted to

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outsourcing agencies including M/s.Aaron Duplicators.

f) PW13 being the Senior Manager, Vigilance Department of BHEL has spoken regarding the serious discrepancies in the discharge of work by M/s.Aaron Duplicators. He has also spoken regarding scrutiny of various documents and submitting enquiry reports against accused No.1 as per Exs.P517 and 518.

g) PWs.15 to 98 being the BHEL Officials working in different departments, have spoken regarding passing of bills submitted by M/s.Aaron Duplicators for payment as well as giving indents for photocopying work and receiving back the photocopies along with originals as per the indents and delivery challans.

h) PWs.99 to 119 are the CISF Staff who have spoken regarding the maintenance of incoming and outgoing

material registers kept at the entrance gate of BHEL.

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i) PW120 being the GEQD witness,

examined the admitted and questioned documents and submitted report.

j) PW121 is the Investigating Officer.

k) Further, amongst the documents which are marked on behalf of prosecution, Exs.P1 to P10 are the copies of documents pertaining to M/s.Aaron Duplicators. Exs.P-

11 to P-32 are the documents pertaining to the quotation, tender committee minutes and finalization of tender for photocopying work etc.

l) Exs.P-33 to P-846 are the delivery challans, indents, incoming material registers and the bills passed for payment.

m) Ex.P847 to 852 are the specimen handwritings of accused No.1. Ex.P-853 and 854 are the specimen handwriting of accused No.3. Ex.P-855 to P-1034 are the Questioned documents.

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n) Ex.P-1035 to P-1038 are the report of handwriting expert and the annexures.

o) Ex.P-1039 is the FIR. Ex.P-1040

and 1041 are the search lists. Ex.P1042 is the specimen handwriting of one Latha and Manjula. Ex.P-1043 to Ex.P-1073 are the cheques. Ex.P-1074 is the rental agreement of M/s.Aaron Duplicators. Ex.P- 1075 to 1077 are the delivery challans.

18. Having carefully gone through the entire materials placed on record, now I proceed to evaluate, analyze and appreciate the evidence of prosecution witnesses one-by-one, in the light of the allegations leveled against accused.

19. PW1, being the retired Senior Labour Inspector has spoken regarding the registration of Company i.e. M/s.Aaron Duplicators under the provisions of Karnataka Shops and Commercial Establishment Act, 1961. This witness identified document i.e. Ex.P1(a) pertaining to the registration of M/s.Aaron Duplicators and its address, registration number, rental agreement, Form-A application etc. The evidence of this witness established the fact that M/s.Aaron Duplicators is a registered firm, engaged in the work of photocopying and spiral binding.

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20. PW2 being Commercial Inspector has

spoken regarding attested copy and Form No.2 under rule 4(1) and 6(2) of Professional Calling and Employment Act, 1976 as per Ex.P7. This witness also identified copy of rental agreement, annexure to Ex.P7 as per Ex.P8, Copy of Registration Certificate which was annexed with annexure as per Ex.P9. Copy of ration card of accused No.1 annexed to the said application is also identified as per Ex.P10. This witness identified the reports and receipts regarding Professional Tax as per Exs.P11 and P12. The evidence of this witness assumes little importance since the defence has not disputed the coverage of Professional Tax by M/s.Aaron Duplicators.

21. PW3 being the official at Commercial Department at BHEL, was the previous owner of M/s.Aaron Duplicators. This witness has spoken regarding registration of M/s.Aaron Duplicators by himself and his friend by name Sylvi Pinto in the year 1989.

22. It is his evidence that from 1989, he had business dealings with BHEL for doing photocopying and binding work through M/s.Aaron Duplicators. He has also spoken regarding opening of account in the name of Company. It is his further evidence that M/s.Aaron Duplicators was sold to A-1 for Rs.65,000/-

- 16 - Spl.C.C.3/2006 in the year 1999 as per letter dated 30.6.1999, which is marked at Ex.P13. It is also his evidence that accused No.1, after purchasing the said Company employed accused No.3 and one Srinivasa to run the business. Accused No.1 and his wife Manjula opened account in the name of M/s.Aaron Duplicators with State Bank of India, Chandralayout Branch, as per Ex.P14.



23. It is further evidence of this witness that accused No.1 being employee of BHEL has got orders for his Company from BHEL, for photocopying and binding work, for which he helped accused No.1 in getting the orders on the basis of letter Ex.P15.

24. It is his evidence that after 1999, it is only accused No.1 who carried out business in the name of M/s.Aaron Duplicators. He attended one meeting on the request of accused No.1 for securing tender.

25. In the cross-examination he states that there is no any other instrument transferring Company from Godwin Pinto to accused No.1. Ex.P13 does not bear acknowledgement of A-1. He admits that business of the Company with BHEL was carried out in the name of Godwin Pinto till 2002. He does not know who wrote the contents of Ex.P15.

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26. He denied the suggestion that he himself continued to carry on business with BHEL. He denied the suggestion that accused No.1 never became the owner of the said Company.

27. On careful appreciation of evidence of PW3 coupled with documents Exs.P13 to 15, it can be said that this witness was the previous owner of M/s.Aaron Duplicators, which carried out business of photocopying and binding work with BHEL. His evidence makes it clear that he sold Company i.e. M/s.Aaron Duplicators to accused No.1 in the year 1999, which is evident from the contents of Ex.P13. Though it is admitted by this witness that he once attended a meeting on the request of accused No.1 for securing the tender, this fact itself does not in any way establish that accused No.1 never became the owner of said M/s.Aaron Duplicators.

28. Anyhow, the evidence of this witness is suffice to hold that accused No.1 by virtue of Ex.P13 became the owner of M/s.Aaron Duplicators and he carried out business with BHEL since 1999 for photocopying and binding work.

29. Moreover, very accused No.1 while recording his statement u/S.313 Cr.P.C. did not dispute about his ownership over M/s.Aaron Duplicators along with his wife. Therefore, the

- 18 - Spl.C.C.3/2006 evidence of PW3 makes it clear that it is the accused No.1 who being the owner of M/s.Aaron Duplicators did business with BHEL with regard to photocopying and spiral binding work. As such, this witness withstood the test of cross-examination and his evidence is natural and believable.

30. PW4, being the Dy.General Manager, Department of Communication and Public Relation, BHEL, Bengaluru, has spoken regarding the photocopying work being given to outside agencies on rate contract basis, if the number of documents to be copied or Xeroxed, is more than 100.

31. This witness has spoken regarding the procedure as to how the photocopying work is being entrusted to outside agencies. This witness further speaks that a committee would scrutinize and

select 3 to 4 persons, who are capable of meeting all the requirements and norms as mentioned in the rate contract for photocopy and spiral binding work. After finalizing the list, contract would be given to the outside agencies for photocopying and spiral binding normally for a period of 2 years which would be extended for another 2 years under the discretion of committee. This witness identified letters, quotation received for photocopying work of contract as per Ex.P16, the concerned file as per Ex.P17.

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32. It is his further evidence that M/s.Aaron Duplicators is one of the agencies, out of 7 agencies which were finalized by the committee for photocopying and spiral binding work. This witness identified committee report of photocopying contract as per Ex.P19 and note sheet as per Ex.P20. This witness has also identified quotation and revised quotation by M/s.Aaron Duplicators as per Ex.P21 and P22.

33. This witness identified relevant documents pertaining to the finalization of M/s.Aaron Duplicators as one of the Companies, which were finalized for contract for photocopying and binding work as per Exs.P23 to 30.

34. This witness also speaks about procedure for getting the documents Xeroxed from the Contractors. This witness states that BHEL has had prescribed indent formats for offloading documents on plain paper, copying work, spiral binding and the said forms will be available to the representative of contractor along with the documents to be Xeroxed and the material gate pass. The representative of Contractor would collect those materials from the concerned department and get the documents xeroxed and copied and returns to the department concerned. The representative of Contractor before reaching concerned department will have to produce

- 20 - Spl.C.C.3/2006 the delivery challan containing details regarding number of copies Xeroxed at the entry gate and have it duly verified by CISF security.

35. The necessary entries will be effected in the material inward register at the gate, seal will be stamped indicating that all the original documents sent out for Xerox have been returned back to the factory. The representative of Contractor would carry original documents copies of Xerox to the concerned department in the factory and hand over the same to the authorized persons in the department, which has indented for copies. Thereafter, the bill will be submitted at a time for bunch of deliveries made along with corresponding delivery challans for payment.

36. It is further deposed by this witness that the said bill to be submitted by Contractor must accompany the original delivery challan, original indent and they would be forwarded to Finance Department. This witness identified one of the bills as per Ex.P31, under which Contractor i.e. Accused No.1 claimed a sum of Rs.7317.63 towards photocopying charges indented and received. This witness also identified annexure as per Ex.P32.

37. It is his further evidence that on verification, he found that Delivery Challan No.4470 is

- 21 - Spl.C.C.3/2006 tampered one; the said bill is marked at Ex.P33. This witness states that though the Contractor actually supplied 20 copies from 10 originals as per gate pass report register, which is also called as inward register i.e. Ex.P-34, it is shown as supply of 200 copies at page 150 Sl.No.1032, which is marked at Ex.P34(a). Whereas, in Delivery Challan No.4470, in stead of mentioning 20 copies from 10 originals, he has mentioned 200 copies from 10 originals by adding "0" as suffix to "20". This tampering was made by accused after goods were supplied to the user department in their Company.

38. Further, the accused made an inflated claim to the tune of Rs.846/- by making false claim for 1800 copies. Since there was no procedure for cross- checking the same with entries in the inward register, he could not cross verify the same before forwarding bill to the Finance Department as per Ex.P-36.

39. Similarly, Delivery Challan No.4473 and 4475 are tampered. Though accused supplied 3 copies from 88 originals as per Ex.P-39; and 20 copies from 40 originals as per inward register; he has mentioned 30 copies from 88 originals by putting "0" as suffixing to "3" in the Delivery Challan No.4473.

40. Though there was indent only for 3 copies from 88 originals as per Ex.P-40, the accused has

- 22 - Spl.C.C.3/2006 tampered the Delivery Challan No.4473 by inserting 30 from 80 documents by adding "0" to "3" and thereby claimed false claim for 2376 copies to the tune of Rs.1,116.72.

41. Similarly, as per Delivery Challan No.4475, indent was only for 20 copies from 40 originals, but accused tampered by "40" into "140" by prefixing "1" to "40" and made excess claim to the tune of Rs.1,330/-.

42. Similarly, Delivery Challan No.4483 is tampered. Though there was indent for 17 copies from 16 originals as per Ex.P-44; material inward register i.e Ex.P45 reveals that the same is tampered by suffixing "0" to "16" and made it as "160" in stead of "16" and thereby made false claim to the tune of Rs.1150.56.

43. Similarly, in Delivery Challan No.4696 dated 21.9.1999, accused was asked to make 584 copies from originals, but it has been inflated by prefixing "2" to "584". Further, as per Ex.P-51 accused was asked to make 5 copies from 46 originals; he tampered the same by prefixing "2" to "46" so as to make it as "246".

44. Further, as per Ex.P-52 the accused was asked to deliver 20 copies from 22 originals, but while

- 23 - Spl.C.C.3/2006 submitting bill he inflated number of originals by adding "1" to the existing "22" originals and made it as "122" and made false claim to the tune of Rs.940/-

45. Similarly, in case of Ex.P-59 i.e. Delivery Challan No.4511, he has actually supplied 1200 copies i.e. 10 copies from 120 originals (120 x 10), but accused inflated the same by making that numerical

"1" in 120 as "4" so as to make it 420 and thereby falsely claimed Rs.1410/-.

46. Similarly Delivery Challan No.4510, 4513 and 4519 are tampered with as per Exs.P-65 to 67. Though accused supplied 2 copies from 278 originals, he has inflated the same by adding "1" as a prefix to "278" so as to make it 1278 and made a false claim of Rs.940-00.

47. Similarly, as per Ex.P-66, though he supplied 2 copies from 60 originals, he inflated the figure by adding "1" to "2" so as to make it as 12 and thereby made false claim of Rs.234/-.

48. Similarly, as per Ex.P-67, though he supplied 2 copies from 115 originals, he inflated the same by adding "1" as a prefix to numerical "115" so as to make it as "1115" and made false claim of Rs.940/-.

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49. Similarly, as per Ex.P-74 i.e. Delivery

Challan No.4524, number of copies is altered from "1" to "17" by suffixing figures "7" and claimed excess amount.

50. Further, as per Ex.P-79 i.e. Delivery Challan No.4538, the number of copies is altered from 1 to 10 by suffixing "0" to the actual number of copies.

51. It is his further evidence that as per Delivery Challan No.1150 i.e., Ex.P-89, excess amount of Rs.940/- claimed, by adding "2" to the total number of copies i.e. adding "0" to 722 and thereby made it as "7220".

52. Similarly, as per Delivery Challan No.1191 i.e. Ex.P92, "0" is added to 360 and made it as "3600" and excess amount of Rs.3072.80 is claimed.

53. Similarly, this witness identified the tampered Delivery Challans i.e. Exs.P-93, 95, 96, 98 99 and 100 and inflated amount is claimed. This witness identified the relevant Delivery Challans which are manipulated as well as the corresponding inward register and the indent forms.

54. This witness states that in the above said manner, the accused has tampered several delivery

- 25 - Spl.C.C.3/2006 challans to that of indent forms and made huge loss to the BHEL, by submitting excess claim.

55. In the cross-examination, he admits that CW5 was the earlier sole Proprietor of M/s.Aaron Duplicators. He states that during the year 2003 or 2004, it was brought to his notice about prefixing and suffixing the numbers to the actual number of copies that have been photocopied. The said fact was brought to his notice by the Vigilance Department of BHEL.

56. He states that on 12.3.2001 and on 10.9.2001 accused No.1 had sought for issuance of respectively, the said request letters as per Exs.P-29 and 30 were forwarded to Assistant Commandant, CISF for recommendation. Accused No.1 was working as Manager in Commercial Department at BHEL from 1992 to 2004.

57. He states that there is no alteration in Delivery Challan bearing No.4470 i.e. Ex.P-33. Since there was no discrepancy prima facie in Ex.P-36, he approved the same for forwarding it to the Finance Department. He admits that Delivery Challans are being prepared by supplier and concerned user department would acknowledge the receipt of the goods as per Delivery Challan. He states that apart

- 26 - Spl.C.C.3/2006 from Delivery Challan, there is a register called material inward register which is being maintained by main gate and the delivery of the materials inside the factory would find an entry in the said register. He has forwarded bills as per Exs.P-37, 47, 56, 62, 71, 96, 98, 99, 89, 92, 93, 95 and 100 to Finance Department. He denied other suggestions.

58. A careful appreciation of evidence of PW4 coupled with the above mentioned indent forms, delivery challans and the material inward register, makes it amply clear that the delivery challans have been altered by suffixing or prefixing some numerical digits to the actual number of documents, copied as per the indent forms. It is clearly established from the evidence of PW4 coupled with documentary evidence that there is no consistency in the number of documents to be copied as mentioned in delivery challan to that of the entries effected in the material inward register. So, the finance department after submitting delivery challans and the annexures would pass the bills for payment in the usual course of business. The said inflated bills being submitted by accused No.1 and others came to light only when Vigilance Department found discrepancies in the actual number of documents copied as mentioned in delivery challan to that of material inward register. Therefore, when there are inflated bills with regard to number of documents copied through M/s.Aaron

- 27 - Spl.C.C.3/2006 Duplicators to that of the entries found in the material inward register, it would indicate that the Contractor who presented the delivery challans and bills for payment, must have altered and manipulated the figures for claiming excess amount than the actual number of documents copied as per the indent forms.

59. So, the evidence of this witness established the fact that the Contractor i.e. accused No.1 with the help of delivery boys i.e. accused No.3 and deceased accused No.2 adopted modus operandi to alter the delivery challans and indent forms by prefixing or suffixing "0" or "1" to the existing figures after delivering original documents and the photocopies to the department concerned, while submitting bills for payment. Therefore, the evidence of this witness proves that, it is the accused Nos.1 and 3 along with deceased accused No.2 manipulated the delivery challans and indent forms so as to claim excess amount. As such, the evidence of this witness inspires the confidence of this court and same is believable and acceptable one.

60. PW5 and PW6 are the previous owners of M/s.Aaron Duplicators. The evidence of these witnesses would reflect that these witnesses along with PW3 started M/s.Aaron Duplicators and

they did run the said business from 1989 to 1995. It also emerges from the evidence of these witnesses that

- 28 - Spl.C.C.3/2006 they left Bengaluru in the year 1991 and thereafter it is only PW3 who was looking after the business of M/s.Aaron Duplicators till it was sold to accused no.1. So, the evidence of these witnesses is formal and does not carry much weight.

61. PWs.7 to 9 are the Bank Officials, who have spoken to the facts that they collected several challans pertaining to M/s.Aaron Duplicators. PW7 identified the account opening form pertaining to the Bank account of accused No.1 and his wife and also identified challans as per Exs.P-104 to 194 for having deposited the Cheques to the account of M/s.Aaron Duplicators. The evidence of these Bank Officials and PWs.7 to 9 goes to show that in view of the photocopying and binding work being done by M/s.Aaron Duplicators, BHEL issued Cheques for payment and those Cheques have been debited to the account of accused No.1 and his wife maintained with State Bank of India, Chandra Layout Branch, Bengaluru. The evidence of these witnesses assumes little importance in view of the fact that accused No.1 has not disputed owning of Bank account in the name of himself and his wife pertaining to M/s.Aaron Duplicators.

62. PW10 being Senior Manager, BHEL, Bengaluru, has spoken about photocopying work being entrusted to outsourcing agencies including M/s.Aaron

- 29 - Spl.C.C.3/2006 Duplicators during the year 2004-2006. It is his evidence that when himself and other team members of BHEL visited M/s.Aaron Duplicators, the daughter of accused No.1 was found sitting in the shop. It emerges from the evidence of this witness that M/s.Aaron Duplicators is owned by accused No.1 and its business is being looked after by his son and daughter on his behalf.

63. PW11 being Bank Official has spoken regarding the joint account owned by accused No.1 and his wife at State Bank of India, Chandra Layout Branch. This witness identified Bank account opening form as per Ex.P207. He also states about 21 cheques that were issued pertaining to the account of M/s.Aaron Duplicators and he passed those Cheques. His evidence is formal one.

64. PW12 being the Manager of Canara Bank, Townhall Branch, Bengaluru, has spoken regarding the pass sheets indicating cheques issued by BHEL to M/s.Aaron Duplicators. He identified those cheques as per Exs.P-229 to P-357.

The evidence of this witness indicates that for the photocopying work done by M/s.Aaron Duplicators, BHEL has issued several cheques for payment.

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65. PW13 being Sr.Manager, Finance

Department, BHEL, has spoken to the fact that he noticed several discrepancies in the discharge of work as per quotation by M/s.Aaron Duplicators in the matter of photocopying and binding of

documents. He states that number of copies as is found in the supply order and delivery challans are not being tallied with the inward register. He states that actual number of copies that were photocopied, was inflated by prefixing or suffixing zero or other numerical in the place of actual number of copies delivered and they do not tally with the number of copies mentioned in the inward register. On scrutiny of various documents from all divisions, he submitted reports indicating discrepancies and loss caused to BHEL, as per Exs.P- 517 and 518. Serious irregularities and lapses were noticed against accused No.1.

66. In the cross-examination, he states that before he conducted inspection about the irregularities, the Vigilance Department of BHEL had conducted a surprise inspection. He states whenever a Contractor submits bill for payment, the concerned user department and finance department will consult each other and after verifying the correctness of bill, it would be passed for payment. The concerned user department would verify the delivery challan, bill and work order.

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67. This witness volunteers that after taking signature of the officials of concerned user department in the delivery challan, the number of copies would be altered by adding zero or prefixing a numerical number so as to inflate the delivery of number of copies.

68. A careful appreciation of evidence of PW13 coupled with contents of Exs.P-517 and 518 indicates that several irregularities and lapses in the bills submitted for payment along with delivery challans with regard to photocopying and binding work of documents, had been noticed. His evidence establishes the fact that after taking signature of concerned user department in the delivery challan, figures in the delivery challans with regard to number of copies, were being altered by adding zero or prefixing or suffixing a numerical number so as to inflate the number of copies and thereby excess amount would be realized from the BHEL. Therefore, his evidence inspires the confidence of this Court to believe that accused No.1 with the help of accused No.3 and deceased accused No.2, used to get altered the actual number by prefixing or suffixing some numerical figure so as to inflate the same for claiming excess amount and to cause loss to BHEL.

69. PW14 has spoken to the effect that once she had worked as Assistant at M/s.Aaron Duplicators.

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PW3 gave up proprietorship and ownership of

M/s.Aaron Duplicators in favour of accused No.1. She identified several bills submitted for payment as per Exs.P-37, 39, 358, 359, 360 and 361; which are in her handwriting. She states that she prepared those bills at the dictation of A-1. She denied all the suggestions of defence in the cross-examination.

70. The evidence of this witness goes to show that she used to prepare bills for payment on the instruction given by accused No.1. So, evidence of this witness indicates that the bills wherein

alterations had taken place, were being submitted at the instruction of accused No.1. It shows that whatever alterations that had taken place in Indents and delivery challans, must have been done by accused no.3 and deceased accused no.2 at the instructions of accused no.1.

71. PW15 being employee of BHEL has spoken regarding passing of bills submitted by M/s.Aaron Duplicators for payment. This witness identified several bunch of bills, which are marked at Exs.P-362 to 399.

72. In the cross-examination by A-1, this witness states that before passing bills for payment, he used to verify the validity period of the contract, indent, delivery challan and pass orders. If the bills

- 33 - Spl.C.C.3/2006 are in order, their section would pass the bills for payment.

73. A perusal of his evidence goes to show that this witness in daily course of business, passed several bunch of bills submitted by M/s.Aaron Duplicators for payment.

74. PW16 and PW17 are the officials of BHEL, who passed several bunch of bills submitted by M/s.Aaron Duplicators for payment. These witnesses identified bunch of bills passed by them as per Ex.P- 415 to Ex.P-516.

In the cross-examination, these witnesses admit that they used to get confirmation from the concerned user department regarding the documents indented and photocopies supplied etc.

75. On perusal of the evidence of these witnesses it can be said these witnesses simply passed the bills since the indents and delivery challan tally each other.

76. PW18 is the Sr.Manager of BHEL. He identified cheques issued by BHEL, which were issued in favour of M/s.Aaron Duplicators, as per Exs.P-276 to 314, 318 to 328. The evidence of this witness is formal one since issuance of cheques by BHEL towards M/s.Aaron Duplicators, is not in dispute.

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77. PW19 being the Manager Finance, BHEL, has spoken regarding passing of bills and issuance of cheques by BHEL towards M/s.Aaron Duplicators. This witness identified cheques as per Exs.P329 to 357. The evidence of this witness is formal one.

78. PW20 being Commandant, CISF unit at BHEL, has spoken to the effect that he used to keep vigil on the traffic movement and men who pass through the main gate. The contractors and the visitors have to obtain necessary pass to enter BHEL gate. Nobody would be allowed to enter the campus without pass. This witness identified pass issue register as per Ex.P526. The evidence of this witness simply indicates as to the procedure being followed at the security gate while permitting the visitors to enter the BHEL premises. So his evidence is formal one.



79. PW21 being Inspector, CISF Unit, BHEL Bengaluru, has spoken regarding the procedures being followed by CISF at BHEL gate for ingress and egress of vehicles into the BHEL campus. The register is maintained in the security office containing the details of vehicle number, date, challan number, details of goods carried, quantity there off, entry time and exit time etc. He also states that whenever goods are to be delivered inside the campus, driver would carry delivery challan, wherein description of goods,

- 35 - Spl.C.C.3/2006 including quantity would be mentioned. He also deposed that the security staff would verify the quantity as well as description found in delivery challan and then make entry in the register and put rubber stamp and seal on the delivery challan and then vehicle will be allowed to enter the campus. Whenever vehicle moves outside campus carrying goods, driver has to produce gate pass, bill signed by BHEL. This witness identified the registers maintained in the security gate as per Exs.P34, 45, 60, 87, 90, 91, 94, 97, 101 and 102.

80. A perusal of his evidence makes it clear that a register would be maintained at the security gate and the details of the goods which are to be delivered inside the campus, shall have to be mentioned in the said register as per the delivery challan. Therefore, the entries effected in the material inward register, which is maintained in the security gate would normally tally with the entries effected in the delivery challan.

81. PW22, being Senior Manager, BHEL, has spoken regarding bunch of documents pertaining to bill No.740 dated 5.4.2004 and same is marked at Ex.P.527. He deposed that he used to give indent for photocopying work. He had given photocopy work for 4390 copies as per the delivery challans, later 4390 copies have been received in his department. After he

- 36 - Spl.C.C.3/2006 signed the indent forms and delivery challans, the figures are altered in respect of 450 copies by prefixing some numerical number. He noticed such alteration in the delivery challans for the first time at CBI Office. His department did not order for the altered number of copies nor he received altered number of copies from the outsourcing agency. This witness identified entries in the material register with regard to Ex.P.527. The said receipts are marked at Exs.P.528 and 529. He states that before alteration, the entries were matching with the indent forms and delivery challans. By alteration of the figures, the Company was required to make excess payment to the Contractor i.e. photocopier.

82. In the cross-examination, he states that while signing the bills, delivery challans were not verified and some times the bill had 2-3 transactions. He denied other suggestion.

83. A perusal of evidence of PW22 coupled with contents of Exs.P.527 to 529, makes it amply clear that the alterations were effected in the delivery challan and indents while submitting bills for payment. The altered entries found in delivery challans and indents would not tally with the entries found in the inward material register, kept in the main gate. It shows that after delivering the photocopies as per the indents, the entries in indent forms and delivery

- 37 - Spl.C.C.3/2006 challans would be altered by the contractor so as to claim excess amount from the Company, resulting loss to the BHEL. So, his evidence fully supports the case of prosecution to prove its case against accused.

84. PW23, being the Sr. DGM, working in the Commercial Department has spoken similar facts to that of evidence of PW22. This witness states that as per the indents, his department had placed order for photocopying 3838 documents. After he signed indent and delivery challans, he noticed alteration in the indent and delivery challans, which were effected by prefixing or suffixing number to increase the quantum. This witness identified the incoming register maintained at CISF security gate as per Ex.P530 at page 191 and 199 and states that by alteration, excess amount had been claimed by contractor.

85. In the cross-examination, he denied all the suggestion. A perusal of his evidence established the fact that after the photocopies have been delivered as per the delivery challans, there would have alteration in the indent forms as well as delivery challans while submitting the bills for encashment, so as to claim excess amount resulting loss to the Company.

86. PWs.24 to 40 are the officials of BHEL, who placed indents for photocopying work to accused No.1. These witnesses deposed that they received copies as

- 38 - Spl.C.C.3/2006 per the indent forms and delivery challans. Later they came to know that there were alterations in the indents and delivery challans by suffixing some numbers which resulted in increase in quantum of copies, causing loss to the BHEL Company. These witnesses identified the relevant indents and delivery challans pertaining to M/s.Aaron Duplicators for photocopying work. These witnesses identified the register and indents and delivery challans, which are marked at Exs.P-462, 471, 487, 494, 507, 528, 531, 540, 541, 542, 545, 581, 582, 583, 584, 585, 586, 587, 588.

87. In the cross-examination, these witnesses admitted that a register is maintained in the security gate, the materials which are out of the Company are being entered in the said register which is called as out going register. Similarly, material incoming register is maintained in the security gate. These witnesses denied the suggestion that no such alteration have been effected in delivery challans and indents by accused. They denied the suggestion that the incoming register is maintained only for security purpose.

88. On careful appreciation of evidence of PWs.24 to 40, I am of the view that their evidence clearly established the fact that though they received the documents which are copied as per the indent

- 39 - Spl.C.C.3/2006 forms and delivery challans, those delivery challans and indents have been altered subsequently while submitting bills for payment so as to claim excess amount from the Company. Before alteration, number of documents which were copied, would tally with the entries in the indent forms. It goes to show that numbers were being inflated by prefixing or suffixing some numerical figure only after obtaining signatures of the officials to whom the original and copies of the documents have been delivered. Thereby, these witnesses would not be in a position to doubt the acts of accused in any manner.

89. These facts indicate that, if the entries effected in delivery challans and indents which were submitted for payment, would not tally with contents of material inward register, then the only inference that could be drawn is that it is only the accused who being the contractor and delivery boys working under M/s.Aaron Duplicators, have altered the figures in delivery challans and indent forms, so as to claim excess amount from the Company.

90. PWs.41 to 98, are the officials of BHEL, who worked in different departments and raised indents for photocopies of originals from time to time through M/s.Aaron Duplicators. These witnesses stated that accused No.1 was also employed in BHEL. These witnesses state that after they gave indents for

- 40 - Spl.C.C.3/2006 photocopying, M/s.Aaron Duplicators used to return the original documents along with photocopies as per indent and submit delivery challans. These witnesses in their evidence identified the indents raised by them as well as delivery challans submitted by M/s.Aaron Duplicators for having photocopied the originals as per indents. It has come in their evidence that on comparison of entries found in indent forms and delivery challans with the contents of incoming material register, they came to know that the figures pertaining to number of copies, have been altered in the original delivery challans either by prefixing or suffixing suitable digits, so as to inflate the number of copies in order to gain financial benefits by M/s.Aaron Duplicators, resulting corresponding loss to the BHEL Company.

91. On careful appreciation of evidence of these witnesses coupled with contents of indents, delivery challans as well as material incoming registers, it can be said that number of copies, which are indented by these officials as per indents, though tally with the delivery challans, they do not tally with the figures found in the material incoming register.

92. It shows that though M/s.Aaron Duplicators submitted delivery challans for having supplied photocopies of the documents as per the entries found in the incoming material register, those indents and

- 41 - Spl.C.C.3/2006 delivery challans had subsequently been altered by suffixing suitable digits so as to inflate the figures i.e. number of copies in order to gain financial benefit. As such, the evidence of these witnesses supports the case of prosecution to prove that after getting entry into security gate by mentioning the actual number of copies which were photocopied from the originals in the incoming material register and after supplying the photocopies as per the indents and delivery challans to the concerned sections at BHEL, M/s.Aaron Duplicators used to alter the indents and delivery challans, so as to inflate the figures at the time of submitting bills for payment. Therefore, M/s.Aaron Duplicators by forging the delivery challans and indents used to submit the same for claiming bill and thereby cheated BHEL to the tune of Rs.20-lakhs.

93. Though these witnesses admitted in the cross-examination that they are seeing the incoming material register for the first time in the CBI Office as well as in the Court, it is not fatal to the case of prosecution for the reason that these witnesses who gave indents for making photocopies of the originals, would compare the figures mentioned in the delivery challans and pass bills for payment

to the finance section. Therefore, the fact that these witnesses verifying the incoming material registers, kept at the security gate, does not arise. Hence, question of these witnesses comparing the indents and delivery

- 42 - Spl.C.C.3/2006 challans with that of the entries found in the material incoming register, does not arise.

94. It has also come in the cross-examination that except the incoming material register, there are no other documents to reveal as to how many documents which were given for photocopying and as to how many documents were received back after photocopying. It shows that the incoming material register is the prime document, which establishes the fact that M/s.Aaron Duplicators got mentioned inflated figures by altering figures found at indents and delivery challans for making wrongful gain while presenting bills for payment at finance department.

95. As such, the evidence of these witnesses coupled with the entries found in indents, delivery challans as well as material incoming register is sufficient to believe that M/s.Aaron Duplicators headed by accused No.1 and the delivery boys including accused No.3 got altered the figures in the indents and delivery challans so as to claim inflated amount with an intention to cheat BHEL company.

96. PW 99 being the Head Constable CISF Bengaluru, working as security force at BHEL during 2002-2006, has spoken to the facts that he used to maintain incoming and outgoing material registers in respect of materials which were coming inside and

- 43 - Spl.C.C.3/2006 going outside of BHEL Campus. The entry with regard to incoming materials is being effected in the incoming material register with all details. The signature of person who supplied materials would be taken in the said register and an endorsement would be put on the back of the delivery challan about the supply of materials. He deposed that accused Nos.1 and 3 were amongst persons who have signed in the said register on behalf of M/s.Aaron Duplicators. This witness identified relevant entries found in the incoming material register at Ex.P.728 as well as Ex.P.552. This witness identified several entries in the delivery challans as well as the entries in the incoming register with regard to supply of materials by M/s.Aaron Duplicators with regard to photocopying work.

97. In the cross examination, he denied the suggestion that in case of heavy rush, the suppliers themselves used to make entries in the registers. He denied the suggestion that the security personnel were not checking the materials personally. Outgoing material register is also maintained at the security gate and CBI officers did not seize the outgoing material register. He denied all other suggestions.

98. A careful appreciation of the evidence of PW 99 coupled with the entries found in the incoming material register as well as the delivery challans, which are confronted to this witness, makes it clear

- 44 - Spl.C.C.3/2006 that in case of photocopying work being done by the outsourcing agency, the security personnel used to make entries with regard to documents supplied by the outsourcing agency in the material incoming register and also make entries on the backside of the delivery challans. It shows that the material incoming register is maintained regularly in the ordinary course of business. As such, his evidence proves the fact that the details of materials which are supplied by M/s.Aaron Duplicators on the basis of indents and delivery challans, would be effected in the incoming material register. Therefore, in case the number of documents mentioned in the delivery challans and indent forms, do not tally with the entries found in the incoming register, then it would give rise to conclusive inference that figures in the indents and delivery challans have been altered subsequently by the supplier for making unlawful gain. Hence, the evidence of this witness fully supports the case of prosecution to prove its allegations against accused.

99. P.W.100 being the Constable of CISF at BHEL, Bengaluru, has spoken similar facts which are stated by PW 99. So, his evidence also supports the case of prosecution to prove that the incoming material register reflects the true and correct picture as to the documents which are supplied by M/s.Aaron Duplicators as against the indents.

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100. PWs.101 to 118 are the constables of CISF, BHEL, Bengaluru, who were on duty at the entrance gate wherein the incoming material register as well as the outgoing material register are being maintained. It is evidence of these witnesses that while they were on duty as constables of CISF, BHEL, Bengaluru, they used to maintain incoming and outgoing material registers in respect of materials which are coming inside as well as materials which are going outside the premises of BHEL. These witnesses identified their endorsements and signatures found in incoming material register extract as well as the delivery challans. It is their specific evidence that normally two constables would be deputed at the gate wherein the incoming and outgoing material registers were being maintained. It has come in their evidence that one of the two constables used to check the materials and make entries in the concerned register. These witnesses specifically identified their endorsements found in the delivery challans as well as in the incoming material register. They also deposed that they used to make entries on the challan with regard to arrival of representative of M/s.Aaron Duplicators inside the BHEL premises along with material i.e. original documents as well as the photo copies. These witnesses identified their signatures as well as the corresponding entries found in the incoming material register as well as delivery challans.

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101. In the cross-examination, these witnesses denied the suggestion that in case of urgency and heavy work, the representatives of M/s.Aaron Duplicators themselves used to make entries in the concerned registers. These witnesses also denied the suggestion that in case of bulk materials, it was not possible for them to check the same in detail. These witnesses, however, admit the suggestion of defence that incoming and outgoing material registers will be maintained for the purpose of security only. They denied the suggestion that without checking the materials properly they made wrong entries in the material register. These witnesses denied other suggestions of defence.

102. A careful appreciation of evidence of PWs.101 to 119, coupled with relevant endorsements found on the incoming material register as well as delivery challans, which are confronted and marked in their evidence, makes it amply clear that whenever representative of M/s.Aaron Duplicators entered BHEL gate along with materials i.e. originals and photocopies, the CISF security personnel i.e. constables used to check the materials and make entries in the incoming material register as well as on the back portion of the delivery challans.

103. These witnesses specifically denied the suggestion that in case of urgency and heavy work,

- 47 - Spl.C.C.3/2006 they effect entries in the incoming material register without checking the materials properly. It shows that whatever materials brought by M/s.Aaron Duplicators along with delivery challans, their description and numbers will be entered in the incoming material register by CISF constables. Therefore, the evidence of these witnesses proves the fact that the entries found in the material incoming register would tally with the entries found in the delivery challans brought by M/s.Aaron Duplicators. Further, it has come in the evidence of these witnesses that the incoming material register as well as outgoing material register are maintained for security purpose.

104. As such, these registers being maintained regularly in ordinary course of business, can very well be relied upon to ascertain the exact number of photocopies done by M/s.Aaron Duplicators from the original documents as against the indents. Therefore, in case the entries found in the incoming material registers do not tally with the entries effected in the delivery challans and indent forms, it would give rise to serious doubt as to exact number of photocopies done by M/s.Aaron Duplicators from the originals. In such a situation, the entries found in the incoming material register shall have to be relied upon to ascertain the truth.

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105. Therefore, the evidence of PWs.101 to 119 coupled with the contents of incoming registers can very well be relied upon by the prosecution to prove the allegations leveled against accused. These witnesses withstood the test of cross-examination and their evidence is natural, believable and worthy to be relied upon and as such, their evidence fully supports the case of prosecution.

106. However, one of the constables of CISF i.e. PW119 admits in the cross-examination that if the materials are bulk, they used to mention number, approximately in the incoming material register. The said admission is stray admission and it will not wipe out the consistency maintained by other witnesses i.e. PWs.99 to 118 who have categorically deposed that they would count and check the number of documents i.e. materials brought by M/s.Aaron Duplicators and then enter the same in the incoming material register. Though these witnesses admit in the cross- examination that if there is heavy rush at the material gate, the person who brought the material used to make entries in the incoming material register, the said fact does not in any way help the defence to establish that the entries effected in the incoming material register, do not give clear picture. Because, admittedly there is no mention in the incoming material register to the effect that those entries were affected by the person who brought the materials.

- 49 - Spl.C.C.3/2006 So, in the absence of any signature or endorsement of the person who brought the materials inside the premises, it has to be held that those entries were effected only by CISF constables not by the person who brought the materials inside the premises.

107. Further, other CISF personnel who have been examined as PWs.99 to 118 have categorically deposed that it is only the CISF constables who effect entries in the material incoming register and they would not permit the person who brought the materials to make entries in the said register. Therefore, the prosecution relying on the evidence of these CISF constables has successfully established that the entries in the material incoming register would be effected after verifying and checking the materials, brought by M/s.Aaron Duplicators and hence their evidence is natural, believable and acceptable one.

108. P.W.120 is an expert witness i.e. Government Examiner of Questioned Documents. This witness has spoken to the facts that he examined large number of documents and expressed his opinion on them independently since 1991 and he has got experience and thereby attended various courts and other institutions as an expert witness. He deposed that he received documents pertaining to this case

- 50 - Spl.C.C.3/2006 from Superintendent of Police, CBI/ACB/Bengaluru vide letters dated 3.12.2005 and 4.2.2006.

109. He marked documents as 'Q' and 'S' series. He verified specimen handwriting of accused which are marked as Exs.P847 to 852. He also verified the questioned handwritings which are marked at Exs.P855 to 1034. After examining the questioned handwritings and specimen handwritings, he submitted his opinion along with reference letter as per Exs.P1035 to 1037. He also identified the requisition submitted by him with his opinion as per Ex.P1038.

110. In the cross-examination, he states that himself and one Narendra Singh examined documents and submitted report to the Court. No admitted signatures were forwarded to him for verification. He submitted his opinion on 21.6.2006. He received specimen handwriting and signatures of accused Nos.1, 3 and others on 4.2.2006. He states that though one can imitate the writings of another, there will be difference in handwritings of original person and the person who imitates such handwritings. He states that he has not furnished any other materials to show as to how he arrived such opinion. Himself and Narendra Singh examined all the documents separately and both of them arrived at same opinion.

Narendra Singh has not furnished his reasons  
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separately. He denied the suggestion that he submitted false report on the say of CBI.

111. A careful appreciation of evidence of P.W. 120 coupled with contents of Exs.P853 to 1038 and other materials placed on record, established the fact that the specimen handwritings of accused Nos.1 and 3 tally with the handwritings found in the questioned documents i.e., Exs.P-855 to 1034. It means the questioned hand writings pertains to accused no.1 and 3 who have altered the indents and delivery challans so as to cheat BHEL by claiming excess amount. Therefore, it becomes amply clear that the altered figures found in delivery challans and Indents are in the handwritings of accused Nos.1 and 3. As such, expert evidence supports the case of prosecution to believe that, it is the accused Nos.1 and 3 who altered the figures by prefixing or suffixing '0' or other numerical digits to the figures already found in those indents and delivery challans so as to cheat BHEL. Hence, it goes to show that it is the accused Nos.1 and 3, who got altered the number of photocopies in the delivery challans as well as the indent forms so as to claim excess amount resulting loss to the BHEL. It indicates that soon after delivering the original documents as well as their photocopies to the particular Section as per the indent, accused Nos.1 and 3 got altered the figures in the indents as well as the delivery challans while submitting the same for

- 52 - Spl.C.C.3/2006 payment in the finance section. Hence, the evidence of P.W.120 fully supports the case of prosecution to prove its allegations against accused Nos.1 and 3.

112. P.W.121 being the Investigating Officer has spoken to the facts that he took-up investigation of this case and verified the source opinion and FIR. He identified FIR as per Ex.P1039. After taking up investigation, he obtained two search warrants and searches were conducted in the residential premises of accused no.1 and premises of M/s.Aaron Duplicators. He identified search lists as per Ex.P-1040 and Ex.P- 1041. He collected documents from Vigilance Department of BHEL containing 43 registers and 9 box files containing indents, delivery challans, bills etc. He examined CWs.1 to 115 and recorded their statements. He scrutinized the documents. He obtained specimen handwriting and signature of A-1 as well as one Smt.Latha and Smt.Manjula. He forwarded question documents and specimen handwriting signatures for examination to expert. After completion of investigation, he submitted charge sheet on 28.12.2005 by seeking permission for further investigation u/S.173(8) Cr.P.C.

113. Later, he examined 22 CISF personnel and handed over further investigation to Dy.S.P on 8.3.2006. During his investigation, he also seized 219 cheques from SBI, Chandra Layout Branch and also

- 53 - Spl.C.C.3/2006 joint Bank account standing in the name of accused No.1 and his wife. He also seized rental agreement pertaining to M/s.Aaron Duplicators as per Ex.P-1074. He also identified delivery challans and other documents. He identified document 751 as per Ex.P- 1075, document 752 as per Ex.P1-076, document 753 as per Ex.P-1077 and other documents which are already marked as Ex.P-652.

114. In the cross-examination, he admits that he came to know that A-1 was representative of M/s.Aaron Duplicators. One Vincent D'Souza was looking after M/s.Aaron Duplicators before A-1 took administration of the same and the said Vincent D'Souza was also an employee of BHEL and had contract with BHEL for photocopying. There was no complaint either from BHEL or from



general public against M/s.Aaron Duplicators. He admits that in respect of photocopies, indenter used to fill particulars of copies required and other details and used to hand over the same to M/s.Aaron Duplicators. He has not collected outgoing material register from BHEL. He admits that witnesses stated before him that when they forwarded bills for payment, the indents and delivery challans were in order. He denied the suggestion that if the documents are in bulky, sometimes CISF staff used to enter the numbers approximately in the incoming material register. Vincent D'Souza left the service in August by taking

- 54 - Spl.C.C.3/2006 V.R.S. He denied the suggestion that he concocted documents against accused with the help of CISF constables. He denied all other suggestions.

115. On careful appreciation of evidence of P.W.121, coupled with contents of Ex.P1039 to 1077 and the prosecution papers, it can be said that his evidence corroborates the evidence of material witnesses. His evidence proves the allegation that accused No.1 with the active assistance of accused No.3 and deceased accused No.2, with an intention to claim higher amount, got altered indents and delivery challans by prefixing or suffixing 'o' or other numerical to the actual number of copies indented and supplied. It is also established that the said alteration was carried out after delivering the materials before submitting bills for payment. Accused No.1 and 3 fabricated and submitted false bills on behalf of M/s.Aaron Duplicators by inflating number of copies for claiming higher amount for the work done. Similarly, alterations were also done in the indents so as to correspond with delivery challans.

116. Though this witness states in the cross- examination that there was no complaint either from BHEL or from general public against M/s.Aaron Duplicators, it does not in any way debar the CBI to take up investigation on source information. Though this witness states that he has not seized the outgoing

- 55 - Spl.C.C.3/2006 material register, it is not fatal, because the entries found in outgoing material register are not relevant to the case on hand. Seizure of outgoing material register is not necessary in the case on hand.

117. However, a suggestion is put to this witness in the cross-examination that whatever mistakes that are found in the incoming material register, they are due to fault committed by CISF personnel and it was unintentional. This suggestion i.e the tenor of cross-examination goes to show that the defence intended to fix responsibility on the CISF personnel. But the said defence is not probable. Because, it is highly improbable to believe that the CISF constables entered wrong figures in incoming material register than the figures found in the delivery challans. As such, it cannot be said that the figures mentioned in the incoming register are imaginary. Therefore, the evidence of PW121 i.e. investigating officer corroborates the evidence of PW1 to 120 and the prosecution papers.

118. On careful appreciation of entire evidence of PWs.1 to 121 coupled with contents of Exs.P1 to P-1077, I am of the view that prosecution relying on the evidence of prosecution witnesses successfully established that it is accused Nos.1 and 3 along with deceased accused No.2, who got altered the figures by suffixing or prefixing 'o' or other numerical to the

- 56 - Spl.C.C.3/2006 existing figures so as to inflate the figures in order to claim excess amount, resulting loss to the BHEL.

119. On overall assessing the oral and documentary evidence available on record, I am of the considered view that accused Nos.1 and 3 along with deceased accused No.2 entered into criminal conspiracy to cheat BHEL, Bengaluru in the matter of submitting bills for photocopying work and in furtherance of their criminal conspiracy, they got altered the delivery challans and indents subsequent to the endorsement made by CISF staff at materials inward gate by prefixing or suffixing certain figures to the original figures and thereby bills were raised for inflated quantity and thereby cheated BHEL, Bengaluru to the tune of Rs.20,23,943/- during the period from 1999-2004. There is ample material on record to show that the figures mentioned in the indents and delivery challans which were submitted along with bills for payment do not tally with the figures i.e. number of photocopies done by M/s.Aaron Duplicators, found in the material inward register maintained at the entrance gate of BHEL Campus by CISF Staff.

120. There is a cogent and consistent evidence to the effect that after photocopying work was done as per the indents, M/s.Aaron Duplicators headed by accused, used to mention the total number of

- 57 - Spl.C.C.3/2006 photocopies done from the originals in the material inward register maintained in the entrance gate and used to put signature in the said register. So, material inward register which is maintained in the ordinary course of business has got presumptive value to the effect that, the entries found in the material register reflect the correct number of photocopies done by outsourcing agency i.e. Contractor as per the indents. Therefore, the modus operandi adopted by accused Nos.1 and 3 along with deceased accused No.2 was to alter the figures mentioned in the indents and delivery challans after taking endorsement by the concerned department to whom the photocopies along with originals have been delivered and then used to submit the bills and invoices for payment. Normally the Finance Section would verify the figures mentioned in the indents as well as delivery challans and then used to pass the bills for payment and thereafter cheques were being issued in favour of M/s.Aaron Duplicators.

121. The act of accused in cheating BHEL, Bengaluru by altering the figures mentioned in delivery challans and indents by suffixing or prefixing some digits so as to inflate the figures, came to the notice of BHEL only when Vigilance Section verified and compared the figures found delivery challans and indents with that of the entries shown in the material inward register. Therefore, the evidence placed on

- 58 - Spl.C.C.3/2006 record by the prosecution is sufficient to believe that the accused used to alter the figures mentioned in the indents and delivery challans by prefixing or suffixing some numerical number so as to inflate the figures and thereby claimed excess amount from BHEL, Bengaluru. Therefore, the evidence placed on record attracts ingredients of offences punishable u/S.120-B r/w.420, 468 and 471 of IPC against both accused.

122. Further, accused No.1 being employee of BHEL was a public servant at the relevant point of time and he misused his office in getting the bills passed by altering the bills and indents and

thereby committed criminal misconduct punishable u/S.13(2) r/w.13(1) (d) of Prevention of Corruption Act, 1988.

123. Further, accused No.1 being a public servant, and being legally bound as such public servant not to engage in trade, engaged in trade and thereby accused No.1 committed an offence punishable u/S.168 of I.P.C. There is ample evidence to show that accused No.1 being public servant as Sr.Manager, BHEL, engaged in trade through M/s.Aaron Duplicators and thereby accused No.1 abused his official position as public servant for pecuniary advantage and thereby committed the said offences.

- 59 - Spl.C.C.3/2006

124. Further, from the oral and documentary evidence, it can be gathered that accused used to prefix or suffix some numerical digits in the indents and delivery challans after obtaining endorsement by CISF Staff at material inward gate as well as after obtaining endorsement from the concerned department to whom the photocopies along with originals had been delivered, for the purpose of cheating BHEL.

125. In this regard, I would refer some of the documents wherein the alterations are found in the delivery challan and indents to that of entries found in the material inward register. It is necessary to note that the figures in indents and delivery challans have been altered by prefixing or suffixing '0' or '1' to the existing figures and they can be noticed hereunder by referring relevant Exhibits i.e altered delivery challans to that of corresponding incoming material registers, for better appreciation.

Delivery Challan Exhibits	As per bills submitted				As per material inward register			
	Original	Copies	Total DC		Actual Original	Actual copied	Total	
P.33	10	200	2000		10	20	200	as per Exhibit 34(a)
P.39	88	30	2640		88	3	264	as per
		- 60 -		Spl.C.C.3/2006				
				Exhibit 34(b)				
P.40	140	20	2800	40	20	800	as per	

Exhibit  
34(c)

P.44	160	17	2720	16	17	272	as per Exhibit 45(a)
P.50	152	17	2584	52	17	584	as per Exhibit 45(b)
P.51	246	5	1230	46	5	230	as per Exhibit 45(c)
P.52	122	20	2440	22	20	440	as per Exhibit 45(d)
P.65	1278	2	2556	278	2	556	as per Exhibit 45(e)
P.66	60	12	720	60	2	120	as per Exhibit 60(b)
P.67	1115	2	2230	115	2	230	as per Exhibit 60(c)
P.74	176	17	2992	176	1	176	as per Spl.C.C.3/2006
- 61 -							

Exhibit  
60(d)

P.81	52	10	520	52	1	52	as per Exhibit 60(f)
P.85	68	42	2856	68	1	68	as

						per Exhibit 87(a)	
P.89(d)	722	10	7220	722	1	722	as per Exhibit 91(a)
P.89(e)	2229	1	2229	229	1	229	as per Exhibit 90(a)
P.92	36	100	3600	36	10	360	as per Exhibit 91(b)
P.93(g)	91	200	18200	91	20	1820	as per Exhibit 94(a)
P.96(e)	46	70	3220	46	7	322	as per Exhibit 97(a)
P.98(e)	85	70	5950	85	7	595	as per Exhibit 97(b)
P.99(d)	86	70	6020	86	7	602	as per Exhibit Spl.C.C.3/2006
				- 62 -			
						97(e)	
P.99(e)	33	100	3300	33	10	330	as per Exhibit 97(e)
P.99(f)	190	20	3800	19	20	380	as per Exhibit 97(e)
P.100(b)	5284	2	10568	284	2	568	as

						per Exhibit 102(a)	
P.100(c)	280	11	3080	28	11	308	as per Exhibit 101(a)
P.501(g)	711	4	2844	7	4	28	as per Exhibit 530(a)
P.501(f)	13810	1	13810	3810	1	3810	as per Exhibit 530(b)
P.531(d)	296	4	1184	29	4	116	as per Exhibit 529(c)

126. On perusal of the above-said exhibits, one would certainly come to the conclusion that M/s.Aaron Duplicators after getting entry into the BHEL gate by mentioning the correct figures i.e. number of documents in material incoming registers,

- 63 - Spl.C.C.3/2006 got altered the figures in the indents and delivery challans at the time of submitting bills for payment. If really the figures found in the delivery challans and indents are correct, then the similar figures must have been found in the incoming material registers. But, the entries found in the incoming material registers do not tally with the figures mentioned in the indents and delivery challans which were submitted for payment at finance section. The only inference that could be drawn is that it is the Proprietor and delivery boys of M/s.Aaron Duplicators, who must have altered the figures in the indents and delivery challans so as to claim excess amount from BHEL, Bangalore and it amounts to cheating. Furthermore, it is pertinent to note that the accused Nos.1 and 3 along with deceased accused No.2 used to alter the only figures which would tally with the other digits found in the incoming material registers. In other words, the accused did not alter each and every indent and delivery challan, but they manage to alter only those indents and delivery challans, the alteration of which would match the other figures or digits found in the incoming material registers and same can be very well observed in the above table, wherein, the original as well as altered figures are separately shown. Therefore, the evidence of this witness proves the guilt of the accused beyond all reasonable doubts.

- 64 - Spl.C.C.3/2006

127. It has come on record that accused No.1 opened current account in his name and also opened joint account along with his wife in the name and style of M/s.Aaron Duplicators. It is clear from the entries found in the material incoming registers that actual quantity of materials sent for photocopying was received back through delivery challans and relevant entries were made in material incoming register after verifying the same. It reflects from the records that the delivery challan when sent for payment along with bills were inflated by suffixing or prefixing numerical with the actual figures. The amounts in words were also inserted in the delivery challans. The amount passed through cheques by BHEL was paid to the account of accused No.1 in the name of M/s.Aaron Duplicators and as such he was sole beneficiary of ill- gotten money. It reflects from the records that entry passes were issued in the name of accused No.3 and deceased accused No.2 for supplying materials on behalf of accused No.1.

128. It is also established from the records that during the relevant period, accused No.1 was a public servant working in BHEL and he was not supposed to engage in any business or trade as per Law. The evidence placed on record by prosecution coupled with expert opinion would lead to the only conclusion that the accused have committed the offences alleged. On the other hand, the accused

- 65 - Spl.C.C.3/2006 have not lead any defence evidence so as to disprove the case of prosecution. Having regard to these facts and circumstances of the case, I am of the view that the prosecution has successfully proved the guilt of the accused beyond all reasonable doubts.

129. During the course of arguments, the learned Counsel for accused strenuously argued that since firm i.e. M/s.Aaron Duplicators was registered in the name of his son, accused No.1 cannot be held liable for any of the acts done by M/s.Aaron Duplicators. But I do not find any force in the said arguments for the reason that though PW1 admits that the son of accused No.1 was the owner of M/s.Aaron Duplicators, it is the accused No.1 who was looking after the affairs of said Company. It is accused No.1, who received the money for the photocopying work done by M/s.Aaron Duplicators. Though son and daughter of accused No.1 were sitting in the Office of M/s.Aaron Duplicators, it is only accused No.1 who was mastermind in altering the figures for inflated amount so as to cheat the BHEL with the assistance of accused No.3 and deceased accused No.2. Therefore, accused No.1 is directly responsible for the illegal acts done by M/s.Aaron Duplicators, in altering the figures shown at indents and delivery challans so as to cheat BHEL by claiming excess amount. Furthermore, accused No.1 has not denied his ownership over M/s.Aaron Duplicators while

- 66 - Spl.C.C.3/2006 recording statement u/S.313 Cr.P.C. Further, as per the Vigilance Department report, i.e. Ex.P-517, it becomes clear that accused No.1 was doing business with the BHEL in the name of M/s.Aaron Duplicators, projecting his minor son Sri S.Sabrisudan as Proprietor and all the cheques issued by BHEL to M/s.Aaron Duplicators were being deposited to the Bank account jointly operated by accused No.1 and his wife. So, it is found that accused No.1 is doing direct business with BHEL in the name of M/s.Aaron Duplicators. Further, the Vigilance Officer i.e. PW13 has categorically deposed that it is accused No.1 who was running M/s.Aaron Duplicators and was doing photocopying work with BHEL Company.

130. It is further argued by the learned Counsel for accused that when the material incoming registers are maintained only for security purpose, those material registers cannot be looked into for any other purpose including billing and processing the bills. But I do not find any force in the argument, because though the finance section of BHEL passed bills based on the entries found in indents and delivery challan, they had no occasion to doubt the entries found in those records since they were endorsed by the officials of the concerned departments who have indented for photocopying work. As such, the discrepancies and illegalities in claiming excess amount by M/s.Aaron Duplicators came to light only

- 67 - Spl.C.C.3/2006 when PW13 being Vigilance Officer verified the entries found in incoming material registers and compared the same with the figures mentioned in indents and delivery challans.

131. During the course of arguments the learned Special Public Prosecutor vehemently argued that when the ill-gotten money went to the account of accused No.1, who is the sole beneficiary, then accused No.1 being beneficiary is held liable for cheating BHEL with the assistance of accused No.3 and deceased accused No.2. I do find some force in the said arguments for the reason that it is accused No.1, who is prime beneficiary of ill-gotten money by way of submitting bills for inflated figures than the actual photocopying work done by M/s.Aaron Duplicators. Accused No.1 having conspired with accused No.3 and deceased accused No.2, cheated BHEL by forging the bills and using fabricated bills for the purpose of cheating BHEL and also used fabricated bills as genuine for getting bills passed for payment. Therefore, the essential ingredients of the offences alleged are being attracted from the evidence of prosecution witnesses.

132. It is strenuously argued by the learned Counsel for accused that when there is no restriction by BHEL to engage in any trade, accused No.1 cannot be held liable for the offence u/S.168 I.P.C. But I do

- 68 - Spl.C.C.3/2006 not find any force in the said arguments, because accused No.1 has not taken previous sanction of the competent authority for directly or indirectly engaging in any trade or business as per BHEL-CDA-Rule 13.

133. From the above discussion and the relevant documents as referred above in the table, it becomes amply clear that accused No.1 and 3 along with deceased accused No.2 during the period from 1999-2004, got altered delivery challans and indents subsequent to the endorsement made by CISF Staff at material inward gate of BHEL by prefixing or suffixing certain figures to the original figures and thereby bills were raised for higher and inflated quantities than the actual number of photocopying done and spiral binding works carried out and excess amounts were claimed by producing fabricated documents and thereby cheated BHEL, Bangalore.

134. It is borne out from the records that a total number of about 235 bills were inflated for the purpose of claiming excess amount by M/s.Aaron Duplicators in the above manner. On overall assessing the oral and documentary evidence produced by prosecution, I am of the considered view that the prosecution has successfully proved beyond all reasonable doubts that accused No.1 and 3



along

- 69 - Spl.C.C.3/2006 with deceased accused No.2, committed the offences alleged.

135. Accordingly, accused No.1 is found guilty for the offences punishable u/Ss.120-B, 420, 468, 471 and 168 of IPC and offence u/S.13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988.

136. Further, accused No.3 is found guilty for the offences punishable u/Ss.120-B, 420, 468 and 471 of IPC; and hence both accused no.1 and 3 are liable to be convicted accordingly. Hence, I answer point Nos.1 to 6 in the 'affirmative'.

137. Point No.7 :- In view of my findings on point Nos.1 to 6, I proceed to pass the following:-

: ORDER :

Acting U/s.235(2) of Cr.P.C. accused No.1 is convicted for the offences punishable u/Ss.120-B, 420, 468, 471 and 168 of I.P.C. and offence u/S.13(2) r/w.13(1)(d) of PC Act.

Acting U/s.235(2) of Cr.P.C. accused No.3 is convicted for the offences punishable u/Ss.120-B, 420, 468 and 471 of I.P.C.

- 70 - Spl.C.C.3/2006 Judgment is deferred for hearing on sentence.

(Dictated to Judgment Writer, transcribed and computerized by him, corrected, signed then pronounced by me in the open court today i.e., on 30th day of June, 2016.) (S.K.VANTIGODI) XLVI Addl. City Civil and Sessions Judge and Special Judge for C.B.I. Cases, Bengaluru.

Order on sentence Heard accused Nos.1 and 3, the learned counsels for accused as well as the learned Special Public Prosecutor.

submits that accused are first offenders and are having children and aged parents to look after. It is also submitted that accused No.1 is already dismissed from service and is suffering from several chronic diseases and he has already paid the cheated amount to BHEL. As such, prayed to take lenient view. The learned counsel for accused No.1 has also filed a memo along with copies of documents to show that he has made payment of Rs.17,93,921/- to BHEL.

On the other hand, the learned Special Public Prosecutor submitted that the maximum punishment

- 71 - Spl.C.C.3/2006 prescribed in law may be imposed for offence u/S.13(2) of Prevention of Corruption Act, 1988 and no leniency can be shown against accused.

Looking to the submissions made by both the sides as well as the copies of documents filed along with memo by accused No.1, it is noticed that the cheated amount is almost recovered from the

accused No.1, who is the beneficiary of ill-gotten money. Further, accused No.3 being a delivery boy, is a paid servant of accused No.1. So, considering the facts and circumstances of the case as well as the submissions made by both the sides, it is proper to impose just and reasonable sentence on the accused for the offences alleged. Hence, I proceed to pass the following:-

: ORDER :

Acting u/S.235(2) of Cr.P.C., accused No.1 and 3 are sentenced to undergo simple imprisonment for a period of two years and to pay a fine of Rs.3,000/- each and in default of fine, to undergo simple imprisonment for six months for offence u/S.120-B r/w.420 of I.P.C.

are sentenced to undergo simple imprisonment for a period of three years and to pay a fine of Rs.5,000/- each and

- 72 - Spl.C.C.3/2006 in default of fine, to undergo simple imprisonment for six months for offence u/S.420 of I.P.C.

are sentenced to undergo simple imprisonment for a period of two years and to pay a fine of Rs.3,000/- each and in default of fine, to undergo simple imprisonment for six months for offence u/S.468 of I.P.C.

are sentenced to undergo simple imprisonment for a period of one year and to pay a fine of Rs.1,000/- each and in default of fine, to undergo simple imprisonment for three months for offence u/S.471 of I.P.C.

Further, the accused No.1 is sentenced to undergo simple imprisonment for a period of six months and to pay a fine of Rs.1,000/- and in default of fine, to undergo simple imprisonment for three months for offence u/S.168 of I.P.C.

Further, the accused No.1 is sentenced to undergo simple imprisonment for a period of three years

- 73 - Spl.C.C.3/2006 and to pay a fine of Rs.10,000/- and in default of fine, to undergo simple imprisonment for six months for the offence u/S.13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988.

All the sentences shall run concurrently.

The benefit of set off u/S.428 of Cr.P.C. is extended to accused Nos.1 and 3 in respect of period of detention undergone by them, if any, during investigation and trial of the case.

The bail bonds and surety bonds executed by accused Nos.1 and 3 and surety stand cancelled.

Supply free copy of judgment to accused Nos.1 and 3.

(Dictated to Judgment Writer, transcribed and computerized by him, corrected, signed then pronounced by me in the open court today i.e., on 30th day of June, 2016.) (S.K.VANTIGODI) XLVI Addl. City Civil and Sessions Judge and Special Judge for C.B.I. Cases, Bengaluru.

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Sp1.C.C.3/2006

#### ANNEXURE

##### 1. LIST OF WITNESSES EXAMINED ON BEHALF OF THE COMPLAINANT :-

P.W.1	Sri.Buden Khan	C.W.1	7.8.2010
P.W.2	Sri.P.Sundar Raj	C.W.2	22.2.2011
P.W.3	Sri.Vincent W D'Souza	C.W.3	22.2.2011
P.W.4	Smt. Seema Nanaiah	C.W.7	14.9.2011
P.W.5	Sri.Pinto Sylvi hilary	C.W.4	6-2-2013
P.W.6	Sri.Godwin Peter Pinto	C.W.5	26.2.2013
P.W.7	Sri.Swarnalatha C.R.	C.W.9	26-2-2013
P.W.8	Sri.Sushma Prathim Ekka	C.W.11	26-2-2013
P.W.9	Sri.Asha Sudhakar	C.W.12	26-2-2013
P.W.10	Sri.Praveen Gade	C.W.8	26-2-2013
P.W.11	Sri.T.V.Ramakrishna	C.W.10	12-3-2013
P.W.12	Sri.Surya Sathyanarayana	C.W.13	12-3-2013
P.W.13	Sri.Veerachari K.M.	C.W.17	12-3-2013
P.W.14	Smt.Latha B.L.	C.W.16	3-4-2013

P.W.15	Sri.N.K.Somarajan	C.W.18	3-4-2013
P.W.16	Sri.Masilamani K.	C.W.19	17-4-2013
P.W.17	Sri.C.Muthukumar	C.W.20	17-4-2013
P.W.18	Sri.M.Teethagiri - 75 -	C.W.21 Spl.C.C.3/2006	1-7-2013
P.W.19	Sri.Vaidyanathan A.S.	C.W.22	17-7-2013
P.W.20	Sri.V.G.Markam	C.W.23	17-7-2013
P.W.21	Sri.Jaspal Singh	C.W.24	17-7-2013
P.W.22	Sri A.Balakrishnan	C.W.27	5-8-2013
P.W.23	Sri.A.Rajashekaran	C.W.32	5-8-2013
P.W.24	Sri.N.M.Basavaraju	C.W.35	5-8-2013
P.W.25	Sri.Muralitharan R.	C.W.30	20-8-2013
P.W.26	Sri.Manoharan	C.W.29	2-9-2013
P.W.27	Sri.Ponnugurupackiam	C.W.31	2-9-2013
P.W.28	Sri.G.Ramamohan	C.W.33	28-10-2013
P.W.29	Sri.Ashok	C.W.26	27-11-2013
P.W.30	Sri Joseph Joachim	C.W.28	11-12-2013
P.W.31	Sri.T.R.Surya Prakash	C.W.34	11-12-2013
P.W.32	Sri.Bhaskar Bose	C.W.36	19-12-2013
P.W.33	Sri.Khaleel Khan	C.W.38	19-12-2013
P.W.34	Sri.Malathi K.	C.W.39	1-1-2014
P.W.35	Sri.L.C.Meshram	C.W.40	1-1-2014
P.W.36	Sri.Padmanabha M.	C.W.41	8-1-2014
P.W.37	Sri.K.Rajasekar	C.W.42	8-1-2014
P.W.38	Sri.Rajendra M. Pandhare	C.W.43	8-1-2014
P.W.39	Sri.R.Prabhu	C.W.44	8-1-2014

P.W.40	Sri.N.Chandrashekar	C.W.41	8-1-2014
P.W.41	Sri.K.Rengaraj	C.W.46	17-1-2014
P.W.42	Sri.H.V.Sanjeeva Murthy - 76 -	C.W.47 Spl.C.C.3/2006	17-1-2014
P.W.43	Sri.Santhosh Kumar Toppo	C.W.48	17-1-2014
P.W.44	Sri.V.Shanthakumr	C.W.50	17-1-2014
P.W.45	Sri.Sethuraman	C.W.49	17-1-2014
P.W.46	Sri.Sathyanarayana Shenoy	C.W.51	28-1-2014
P.W.47	Sri.K.B.Siddaramappa	C.W.52	28-1-2014
P.W.48	Sri.A.K.Singh	C.W.53	28-1-2014
P.W.49	Sri.Srinivasan	C.W.54	20-3-2014
P.W.50	Sri.Sundarajan	C.W.56	20-3-2014
P.W.51	Sri.N.K.Umapathy	C.W.57	1-4-2014
P.W.52	Sri.Vikas	C.W.59	1-4-2014
P.W.53	Sri.Gajendra	C.W.60	1-4-2014
P.W.54	Sri.Devanand	C.W.61	6-8-2014
P.W.55	Sri.S.Shivaram Rao	C.W.62	1-9-2014
P.W.56	Sri.S.Laksmi Narayana	C.W.63	1-9-2014
P.W.57	Sri.T.M.Venkatesh	C.W.65	2-9-2014
P.W.58	Sri.V.R.Ramesh	C.W.66	2-9-2014
P.W.59	Sri.Lawrence	C.W.67	2-9-2014
P.W.60	Sri.M.Gururaj	C.W.68	3-9-2014
P.W.61	Sri.M.S.Udaya Shankar	C.W.69	3-9-2014
P.W.62	Sri.R.Gopinath	C.W.70	3-9-2014
P.W.63	Sri.Satyaprakash Yadav	C.W.71	4-9-2014
P.W.64	Sri.C.H.Ashwath Kumar	C.W.72	4-9-2014
P.W.65	Sri.Prithvi Raj	C.W.74	5-9-2014

P.W.66	Sri.Vijay D.Limkar	C.W.75	5-9-2014
P.W.67	Sri.Rangegowda N.S. - 77 -	C.W.76 Spl.C.C.3/2006	5-9-2014
P.W.68	Sri.C.G.Rajiv	C.W.77	27-10-2014
P.W.69	Sri.Vivek Kumar Yadav	C.W.79	27-10-2014
P.W.70	Sri.V.P.Gupta	C.W.81	28-10-2014
P.W.71	Sri.Durga Prasad Majakar	C.W.82	28-10-2014
P.W.72	Sri.Sridhar Sitaraman	C.W.83	28-10-2014
P.W.73	Sri.M.Sreenath	C.W.84	29-10-2014
P.W.74	Sri.Anantha Krishnan Thampi S.	C.W.85	29-10-2014
P.W.75	Sri.G.Kalyana Sundaram	C.W.87	30-10-2014
P.W.76	Sri.E.M.S. Sai Kumar	C.W.89	31-10-2014
P.W.77	Sri.A.N.Sitaram	C.W.90	31-10-2014
P.W.78	Sri.Madugiri Srinivasmurthy Raghunandan	C.W.91	31-10-2014
P.W.79	Sri.Shiva Kumar	C.W.86	8-12-2014
P.W.80	Sri.P.K.Shrivastava	C.W.88	8-12-2014
P.W.81	Sri.P.K.Basu	C.W.92	8-12-2014
P.W.82	Sri.Ashish Manjhi	C.W.94	12-1-2015
P.W.83	Sri.N.Thomos	C.W.93	12-1-2015
P.W.84	Sri.Senthil Kumar G.	C.W.95	12-1-2015
P.W.85	Sri.B.Harikrishna	C.W.96	13-1-2015
P.W.86	Sri.G.Umamaheshwara Rao	C.W.97	13-1-2015
P.W.87	Sri.B.K.Sreedhara Murthy	C.W.98	13-1-2015
P.W.88	Sri.A.K.Surya Narayana	C.W.73	14-1-2015
P.W.89	Sri.Harsh Vardhan	C.W.102	3-3-2015

P.W.90	Sri.Ramesh	C.W.101	4-3-2015
P.W.91	Sri.Balasubramanya - 78 -	C.W.103 Spl.C.C.3/2006	4-3-2015
P.W.92	Smt.Veena Nair	C.W.107	5-3-2015
P.W.93	Smt.Neelima	C.W.105	5-3-2015
P.W.94	Smt.Gayathri	C.W.104	6-4-2015
P.W.95	Smt.D.Kanimozhi	C.W.108	6-4-2015
P.W.96	Sri.L.V.Ravikumar	C.W.110	7-4-2015
P.W.97	Sri.Punit P.Singh	C.W.109	7-4-2015
P.W.98	Sri.B.K.R.Patnaik	C.W.100	7-4-2015
P.W.99	Sri.N.S.Virupakshappa	C.W.111	7-4-2015
P.W.100	Sri.S.G.Shivaraj	C.W.113	8-4-2015
P.W.101	Smt.L.Ammajamma	C.W.114	8-4-2015
P.W.102	Sri.M.Ramesh	C.W.112	8-4-2015
P.W.103	Sri.Sunil P.M.	C.W.115	1-6-2015
P.W.104	Sri.Sunil Kumar Mandal	C.W.122	9-7-2015
P.W.105	Sri.P.M.Bhaskaran	C.W.126	16-7-2015
P.W.106	Sri.G.V.Krishnaiah	C.W.127	20-7-2015
P.W.107	Sri.J.Jaganathan	C.W.128	20-7-2015
P.W.108	Sri.N.P.Vishweshwaran	C.W.119	17-8-2015
P.W.109	Sri.Shanmugam D.	C.W.120	18-8-2015
P.W.110	Sri.Shanmugam	C.W.121	19-8-2015
P.W.111	Sri.B.T.Gangaswamy	C.W.123	15-9-2015
P.W.112	Sri.K.K.Ajay Kumar	C.W.132	18-9-2015
P.W.113	Sri.E.Ramachandran	C.W.133	21-9-2015
P.W.114	Sri.K.A.Shaji Raj	C.W.134	21-9-2015
P.W.115	Sri.S.G.Murthaiah	C.W.135	22-9-2015

P.W.116 Sri.R.Velusamy C.W.136 23-9-2015  
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P.W.117	Sri.M.D.Chowdhry	C.W.124	2-11-2015
P.W.118	Sri.Narayana M.G.	C.W.138	3-11-2015
P.W.119	Sri.D.T.Ramanna	C.W.139	4-11-2015
P.W.120	Sri.R.B.Bhosale	C.W.141	5-11-2015
P.W.121	Sri.C.Ponnalagan	C.W.116	6-11-2015

## 2. LIST OF WITNESSES EXAMINED ON BEHALF OF THE ACCUSED:

- Nil -

## 3. LIST OF DOCUMENTS EXHIBITED ON BEHALF OF THE COMPLAINANT:-

EXHIBITS	PARTICULARS
Ex.P.1	Letter dated 02.07.2004 given by

S.Sharmila(Daughter of A-1) to the Office of the Inspector of Karnataka Shops & Commercial Establishments, Bengaluru. Ex.P.1(a) Initial of P.W.1 with Office Seal. Ex.P.2 Application in Form-A submitted by S.Sabarish Sudhan(son of A-1) on 03.07.2004. Ex.P.2(a) Registration Number mentioned in Ex.P.2. Ex.P.2(b) Counterfoil Number mentioned in Ex.P.2. Ex.P.2(c) Initials of P.W.1 with Office Seal in Ex.P.2. Ex.P.3 Photocopy of the Rental Agreement entered between S.Sabarish Sudhan's sister (Smt.Sharmila-Daughter of A-1) and owner of the premises of M/s.Aaron Duplicators (Sri.Sadashiva Naik) Ex.P.4 Copy of Counterfoil of the Cash Receipt. Ex.P.4(a) Signature of P.W.1 in Ex.P.4. Ex.P.5 Attested Copy of Form-B in which Registration Number and other particulars mentioned in respect of registered establishments for the year 2004 to 2008.

Ex.P.5(a) Signature of P.W.1 in Ex.P.5. Ex.P.6 Attested Copy of Form-B in which Registration Number and other particulars mentioned in respect of registered establishments for the

- 80 - Spl.C.C.3/2006 year 1998 to 2002.

Ex.P.6(a) Signature of P.W.1 in Ex.P.6. Ex.P.7 Attested Copy of Form-2 under Rule 4(1) and 6(2) of Professional Calling and Employment Act, 1976 submitted by son of A-1-Sri.Sabarish Sudahan.

Ex.P.8 Rental Agreement dated 01.06.2003 entered between D.Sadashiva Naik(owner of the premises of M/s.Aaron Duplicators) and Smt.S.Sharmila (Daughter of A-1). Ex.P.9 Attested Copy of Registration Certificate dated 01.06.2004 issued by CTO-P.W.96- Sri.Ravikumar.



Ex.P.10 Ration Card containing Photograph of A-1- Sri.J.Sundaram enclosed with Ex.P.2. Ex.P.11 Attested Copy of Report dated 29.05.2004 submitted by P.W.24-Sri.Basavaraj to CTO. Ex.P.12 Attested Copy of Receipt dated 28.05.2004 for payment of Professional Tax of Rs.1200/-. Ex.P.13 Copy of Letter dated 30.06.1999 given by P.W.3 to A-1-Sri.Sundaram. Ex.P.14 Xerox Copy of Account Opening Form of M/s.Aaron Duplicators.

Ex.P.15 Copy of Letter dated 22.04.2002 written by P.W.6-Sri.Godwin Pinto on behalf of M/s.Aaron Duplicators.

Ex.P.16 List of Quotations from various agencies received for photo copying contract. Ex.P.17 Minutes drawn in the Tender Committee Meeting.

Ex.P.17(a) Signature of P.W.4 in Ex.P.17. Ex.P.18 Signatures of representatives. Ex.P.19 Meeting Committee Report dated 14.02.1998. Ex.P.19(a) Signature of P.W.4 in Ex.P.19. Ex.P.20 Note Sheet dated 20.02.1998 initiated by P.W.4.

Ex.P.20(a) Signature of P.W.4 in Ex.P.20. Ex.P.21 Revised Quotation dated 10.02.1998 submitted by M/s.Aaron Duplicators with its Enclosures. Ex.P.22 Comparative Statement of Revised Quotations. Ex.P.23 Comparative Statement of Quotations. Ex.P.23(a) Signature of P.W.4 in Ex.P.23. Ex.P.24 Comparative Statement of Quotations. Ex.P.24(a) Signature of P.W.4 in Ex.P.24. Ex.P.25 Report of Tender Committee.

- 81 - Spl.C.C.3/2006 Ex.P.25(a) Signature of P.W.4 in Ex.P.25. Ex.P.26 Office Copy of Inter Office Memo regarding approval of Bidders.

Ex.P.27 Office Copy of the Order dated 01.04.2002 issued to M/s.Aaron Duplicators. Ex.P.27(a) Endorsement of Proprietor of M/s.Aaron Duplicators \*\*\*in Ex.P.27. Ex.P.28 Note put up by P.W.4 dated 28.03.2002 regarding approve the rate contract. Ex.P.28(a) Signature of P.W.4 in Ex.P.28. Ex.P.29 & Photocopy of Letters dated 12.03.2001 & Ex.P.30 10.09.2001 regarding requisition of Gate Pass by M/s.Aaron Duplicators.

Ex.P.31 Bill No.524 dated 20.08.1999 of M/s.Aaron Duplicators.

Ex.P.32 Annexure containing Delivery Challan Nos. and other particulars submitted with Ex.P.31. Ex.P.33 Delivery Challan No.4470 dated 19.08.1999 mentioned in Ex.P.32.

Ex.P.34 Inward Register (Gate pass Report Register) Ex.P.34(a) Entry relating to Ex.P.33 in Ex.P.34 (Page No.150 at Sl.No.1032).

Ex.P.34(b) Entry relating to Ex.P.39 in Ex.P.34 (Page No.165 at Sl.No.1117).

Ex.P.34(c) Entry relating to Ex.P.39(A) in Ex.P.34 (Page No.168 at Sl.No.1138).

Ex.P.35 Indent Form in respect of Delivery Challan Nos.4469 & 4470 raised by Roopashree (Official of P.W.4's Company). Ex.P.35(a) Relevant Entry in respect of Ex.P.33 in Ex.P.35. Ex.P.36 Inter Office Memo relating to forwardal of Ex.P.31 with its Enclosures to Finance Department of P.W.4's Office. Ex.P.36(a) Signature of P.W.4 in Ex.P.36. Ex.P.37 Bill No.525 dated 27.08.1999 of M/s.Aaron Duplicators.

Ex.P.38 Annexure containing Delivery Challan Nos. and other particulars submitted with Ex.P.37. Ex.P.39 Delivery Challan No.4473 dated 21.08.1999 mentioned in Ex.P.38.

Ex.P.39(A) Delivery Challan No.4475 dated 23.08.1999 mentioned in Ex.P.38.

Ex.P.39(a) Signature of Sri.B.K.Shreedhara Murthy in Ex.P.33 \*\*\* check hard copy Ex.P.39(b) Relevant entry Ex.P.40 Indent Form in respect of Delivery Challan

- 82 - Spl.C.C.3/2006 Nos.4473 & 4474 Approved By Sri.Prasanna Kumar (P.W.4's Office DGM) Ex.P.40(a) Entry in respect of Delivery Challan No.4473 in Ex.P.40.

Ex.P.40(A) Indent Form in respect of Delivery Challan Nos.4472 & 4475.

Ex.P.40(A-a) Relevant Portion in respect of Delivery Challan No.4475 in Ex.P.40(A).

Ex.P.40(b)	Sign of P.W.87
Ex.P.40(c)	Sign of P.W.87
Ex.P.41	Inter-Office-Memo of forwardal of Bill No.525

(Ex.P.37 with its enclosures) Ex.P.41(a) Signature of P.W.4 in Ex.P.41. Ex.P.42 Original Bill No.526 dated 10.09.1999. Ex.P.42(a) Signature of the Accused\*\*\* check the Accused no.

Ex.P.43 Annexure of Ex.P.42. Ex.P.43(a) Signature of the Representative of the Accused Establishment in Ex.P.43.

Ex.P.44 Delivery Challan No.4483 Dated 03.09.1999 enclosed with Ex.P.43.

Ex.P.45 Material Inward Register (Gate pass Report Register).

Ex.P.45(a) Entry relates to Ex.P.44 in Page-45 at Sl.No.1609.

Ex.P.45(b) Entry relates to Ex.P.50 in Page-121 at Sl.No.147.

Ex.P.45(c) Entry relates to Ex.P.51 in Page-129 at Sl.No.199.

Ex.P.45(d) Entry relates to Ex.P.52 in Page-135 at Sl.No.236.

Ex.P.45(e) Entry relates to Ex.P.65 in Page-186 at Sl.No.611.



Ex.P.60(d) Relevant entry of Ex.P.74 Ex.P.60(e) Relevant entry of Ex.P.75 Ex.P.60(f) Relevant entry of Ex.P.60 (Page.No.158 Sl.No.956) Ex.P.61 Indent Form raised and approved by the Accused-Sri.Sundaram relates to Ex.P.59. Ex.P.61(a) Signature of the Accused in Ex.P.61. Ex.P.61(b) Relevant Tampered Portion in Ex.P.61.

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Ex.P.62 Inter-Office-Memo dated 30.10.1999 forwardal

of Ex.P.57 with its enclosures to the Finance Department.

Ex.P.62(a) Signature of P.W.4 in Ex.P.62. Ex.P.63 Original Bill No.532 dated 20.10.1999. Ex.P.63(a) Signature of Representative of the Accused Establishment in Ex.P.63.

Ex.P.64 Annexure of Ex.P.63. Ex.P.64(a) Signature of Representative of the Accused Establishment in Ex.P.64.

Ex.P.65 Delivery Challan No.4510 relates to Ex.P.63. Ex.P.66 Delivery Challan No.4513 relates to Ex.P.63. Ex.P.67 Delivery Challan No.4519 relates to Ex.P.63. Ex.P.67a Signature of witness Ex.P.67b & Relevant entries 67c Ex.P.68 Indent Form relates to Ex.P.65. Ex.P.68(a) Relevant Tampered Portion of Ex.P.68.

Ex.P.69 Indent Form Ex.P.69(a) Relevant portion of Ex.P.69.

Ex.P.70 Indent form Ex.P.70(a) Relevant portion of Ex.P.70 Ex.P.71 Inter-office memo dated 30.10.1999 Ex.P.71(a) Signature of P.W.4 Ex.P.72 Bill No.534 dated 30.10.1999 Ex.P.73 Annexure to Ex.P.72 Ex.P.73(a) Relevant entry at sl.no.2 in Delivery challan No.4524 Ex.P.73(b) Relevant entry at sl.no.8 in Delivery challan No.4532 Ex.P.74 Delivery challan bearing No.4524 Ex.P.75 Delivery challan bearing No.4532 Ex.P.76 Indent form Ex.P.76(a) Signature of A-1 Ex.P.76(b) Signature of A-1 Ex.P.76(c) Signature of P.W.4 Ex.P.77 Indent form Ex.P.77(a) Signature of Indentor Ex.P.78 Covering letter verifying the DCs Ex.P.78(a) Signature of P.W.4 Ex.P.79 Bill No.535 dated 6.12.1999 Ex.P.80 Delivery challan No.4538 dated 8.11.1999 Ex.P.80a) Sl.No.6 in Ex.P.80 Ex.P.81 Relevant entry in Ex.P.80 Ex.P.82 Indent form

- 85 - Spl.C.C.3/2006 Ex.P.82(a) Signature of Ponnugurupackiam Ex.P.82(b) Signature of Ashok Dawane Ex.P.83 Covering letter for having forwarded the bill and indent Ex.P.83(a) Signature of P.W.4 Ex.P.84 Bill No.551 dated 7.3.2000 Ex.P.85 Delivery challan No.4339 dated 4.3.2000 Ex.P.86 Indent form Ex.P.86(a) Signature of Basavaraj Ex.P.86(b) Signature of Bhattacharya Ex.P.87 Inward Material Register Ex.P.87(a) Relevant entry in Ex.P.87 at page No.202 Sl.No.1596 Ex.P.88 Covering letter Ex.P.88(a) Signature of P.W.4 Ex.P.89 Letter dated 2.9.2000 Ex.P.89(a) Signature of P.W.4 Ex.P.89(b) to Delivery challans

(e) Ex.P.89(f) Bill No.572 Ex.P.89(g) & Requisition copy forms

(h) Ex.P.90 Inward material Register Ex.P.90(a) Relevant entry in Ex.P.90 at page no.201 Sl.No.1566 Ex.P.91 Inward Material Register Ex.P.91(a) Relevant entry in Ex.P.91 at page no.55 Sl.No.374 Ex.P.91(b) Relevant entry in Ex.P.91 at page no.178 Sl.No.2007 Ex.P.91(c) to Relevant entry

(e) Ex.P.92 Bill dated 30.9.2000 - forwarding letter Ex.P.92(a) Signature of P.W.4 Ex.P.92(b) to Seven delivery challans

(h) Ex.P.92(j) Requisition form Ex.P.93 Bill dated 16.10.2000 - forwarding letter Ex.P.93(a) Signature of P.W.4 Ex.P.93(b) to Seven delivery challans

(h) Ex.P.93(j) Requisition form Ex.P.94 Inward Material Register Ex.P.94(a) Relevant entry in Ex.P.94 at page No.24 Sl.No.251

- 86 - Spl.C.C.3/2006 Ex.P.94(b) Relevant entry in Ex.P.94 at page no.79 Sl.No.697 Ex.P.94(c) Relevant entry in Ex.P.94 at page no.69 Sl.No.612 Ex.P.94(d) Relevant entry in Ex.P.94 at page no.153 Sl.No.1602 Ex.P.94(e) Ex.P.94(f) Initial of P.W.104 Ex.P.94(g) Relevant entry Ex.P.94(h) Relevant entry Ex.P.95 Bill dated 31.10.2000 - forwarding letter Ex.P.95(a) Signature of P.W.4 Ex.P.95(b) to Six delivery challans

(g) Ex.P.95(h) Requisition form Ex.P.96 Bill dated 9.2.2000 - forwarding letter Ex.P.96(a) Signature of P.W.4 Ex.P.96(b) to Eleven delivery challans

(m) Ex.P.96(n) Requisition form Ex.P.96(o) Signature of Srinivas Ex.P.96(p) Signature of Srinivas Ex.P.96(q) Rubber stamp Ex.P.96I Rubber stamp Ex.P.97 Inward material register Ex.P.97(a) Relevant entry in Ex.P.97 at page no.94 Sl.No.653 Ex.P.97b Relevant entry in Ex.P.97 Ex.P.97c Delivery challan Ex.P.97d Relevant entry Ex.P.97e Relevant entry Ex.P.97e-a Initial of P.W.116 Ex.P.98 Bill dated 12.12.2000 - forwarding letter Ex.P.98(a) Signature of P.W.4 Ex.P.98(b) to Four delivery challans

(e) Ex.P.98(f) Requisition form Ex.P.98(g) Signature of Srinivas Ex.P.98(h) Signature of Srinivas Ex.P.98(i) Rubber stamp Ex.P.98(j) Rubber stamp Ex.P.99 Bill dated 2.1.2001 - forwarding letter Ex.P.99(a) Signature of P.W.4 Ex.P.99(b) to Six delivery challans

(g)

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(k) Ex.P.99(l) Signature of Srinivas Ex.P.99m Signature of Srinivas Ex.P.99(n) Rubber stamp Ex.P.99(o) Rubber stamp Ex.P.99(p) Indent form Ex.P.99(q) Signature of P.W.79 and (r) Ex.P.99(s) Relevant entry Ex.P.100 Bill dated 18.1.2002 - forwarding letter Ex.P.100a Signature of P.W.4 Ex.P.100b & Two delivery challans 100c Ex.P.100d Requisition form Ex.P.101 Inward Material Register Ex.P.101a Relevant entry in Ex.P.101 at page No.124 Sl.No.1030 Ex.P.101b Relevant entry Ex.P.101c to f Ex.P.101g Relevant entry Ex.P.101h Initial of P.W.105 Ex.P.101i Relevant entry

Ex.P.101j Relevant entry Ex.P.101k Relevant entry Ex.P.102 Inward material register Ex.P.102a Relevant entry in Ex.P.102 at page no.28 Sl.No.282 Ex.P.102b to Entries 102g Ex.P.102h Relevant entry Ex.P.102i Signature of P.W.105 Ex.P.102j Signature of A-3 Ex.P.102k Relevant entry Ex.P.102l Signature of P.W.105 Ex.P.102m Signature of A-3 Ex.P.102n Relevant entry Ex.P.102o Relevant entry Ex.P.102p Initial of P.W.105 Ex.P.103 Copy of statement of account Ex.P.103a Signature of witness Ex.P.104 to 91 pay-in-slips (challans) 194 Ex.P.195 Cheque Ex.P.195a Signature of witness

- 88 - Spl.C.C.3/2006 Ex.P.196 to Ten cheques 205 Ex.P.206 File containing eleven sheets Ex.P.206a Letter dated 25.3.2004 Ex.P.206b Letter dated 3.5.2004 Ex.P.207 Current account opening form Ex.P.207a to Signature of A-1, Manjula and witness 207c Ex.P.208 to Sixteen cheques 223 Ex.P.224 to Five cheques 228 Ex.P.229 to 129 cheques 357 Ex.P.315a to Signature of witness 317a Ex.P.329a Signature of witness Ex.P.358 Bunch of bills with debit advice slip cum repayment voucher Ex.P.358a to Handwriting of witness in bills 358e Ex.P.358f Signature of Srinivas Ex.P.358g Bill Ex.P.359 Bunch of bills with debit advice slip cum repayment voucher Ex.P.359a to Handwriting of witness in bills 359d Ex.P.359e Signature of Srinivas Ex.P.360 Bunch of bills with debit advice slip cum repayment voucher Ex.P.360a to Handwriting of witness in bills 360c Ex.P.360d Signature of Srinivas Ex.P.361 Bunch of bills with debit advice slip cum repayment voucher Ex.P.361a to Handwriting of witness in bills 361e Ex.P.361f Signature of Srinivas Ex.P.362 Bunch of bills Ex.P.362a Signature of the witness Ex.P.362b Bill enclosed to Ex.P.362 Ex.P.362c Rubberstamp endorsement along with signature Ex.P.362d Interoffice memo Ex.P.362e Signature of witness

- 89 - Spl.C.C.3/2006 Ex.P.363 Bunch of bills Ex.P.363a Signature of witness Ex.P.363b Bill enclosed to Ex.P.363 Ex.P.363c Rubberstamp endorsement along with signature Ex.P.363d Interoffice memo Ex.P.363e Signature of witness Ex.P.364 Bunch of bills Ex.P.364a Signature of witness Ex.P.364b Bill enclosed to Ex.P.363 Ex.P.364c Rubberstamp endorsement along with signature Ex.P.364d Interoffice memo Ex.P.364e Signature of witness Ex.P.365 Bunch of bills dated 4.3.2002 Ex.P.365a Signature of witness Ex.P.365b Bill enclosed to Ex.P.363 Ex.P.365c Rubberstamp endorsement along with signature Ex.P.366 Bunch of bills dated 4.3.2002 Ex.P.366a Signature of witness Ex.P.366b Bill enclosed to Ex.P.363 Ex.P.366c Rubberstamp endorsement along with signature Ex.P.367 Bunch of bills dated 4.3.2002 Ex.P.367a Signature of witness Ex.P.367b Bill enclosed to Ex.P.363 Ex.P.367c Rubberstamp endorsement along with signature Ex.P.368 Bunch of bills dated 22.3.2002 Ex.P.368a Signature of witness Ex.P.368b Bill enclosed to Ex.P.363 Ex.P.369 Bunch of bills dated 4.3.2002 Ex.P.369a Signature of witness Ex.P.369b Bill enclosed to Ex.P.363 Ex.P.369c Rubberstamp endorsement along with signature Ex.P.370 Bunch of bills dated 22.3.2002 Ex.P.370a Signature of witness Ex.P.370b Bill enclosed to Ex.P.363 Ex.P.370c Rubberstamp endorsement along with signature Ex.P.371 Bunch of bills dated 22.3.2002 Ex.P.371a Signature of witness Ex.P.371b Bill enclosed to Ex.P.363

- 90 - Spl.C.C.3/2006 Ex.P.371c Rubberstamp endorsement along with signature Ex.P.372 Bunch of bills dated 22.3.2002 Ex.P.372a Signature of witness Ex.P.372b Bill enclosed to Ex.P.363 Ex.P.372c Rubberstamp endorsement along with signature Ex.P.373 Bunch of bills dated 22.3.2002 Ex.P.373a Signature of witness Ex.P.373b Bill enclosed to Ex.P.363 Ex.P.373c Rubberstamp endorsement along with signature Ex.P.374 Bunch of bills dated 27.1.2003 Ex.P.374a Signature of witness

Ex.P.374b Bill enclosed to Ex.P.363 Ex.P.374c Rubberstamp endorsement along with signature Ex.P.375 Bills bunch Ex.P.375a Signature of witness Ex.P.375b Bill Ex.P.375c Rubber stamp endorsement along with signature Ex.P.376 Bills bunch Ex.P.376a Signature of witness Ex.P.376b Bill Ex.P.376c Rubber stamp endorsement along with signature Ex.P.376d Interoffice memo Ex.P.376e Signature of witness Ex.P.376f to Delivery challan 376i Ex.P.376j & Indent forms 376k Ex.P.376f-a Initial of P.W.110 Ex.P.377 Bills bunch Ex.P.377a Signature of witness Ex.P.377b Bill Ex.P.377c Rubber stamp endorsement along with signature Ex.P.378 Bills bunch Ex.P.378a Signature of witness Ex.P.378b Bill Ex.P.378c Rubber stamp endorsement along with signature Ex.P.379 Bills bunch

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- 92 - Spl.C.C.3/2006 Ex.P.383 Bills bunch Ex.P.383a Signature of witness Ex.P.383b Bill Ex.P.383c Rubber stamp endorsement along with signature Ex.P.383d Interoffice memo Ex.P.383e Signature of witness Ex.P.383f Delivery challan Ex.P.383g Indent form Ex.P.383h Signature of witness Ex.P.383i Signature of witness Ex.P.383j & Entries 383k Ex.P.383 l & Words 383m Ex.P.384 Debit advice Ex.P.384a Signature of Srinivas Ex.P.385 Debit advice Ex.P.385a Signature of Srinivas Ex.P.386 Debit advice Ex.P.386a Signature of Srinivas Ex.P.387 Debit advice Ex.P.387a Signature of Srinivas Ex.P.388 Debit advice Ex.P.388a Signature of Srinivas Ex.P.389 Debit advice Ex.P.389a Signature of Srinivas Ex.P.389b Interoffice memo Ex.P.389c Signature of witness Ex.P.390 Debit advice Ex.P.390a Signature of Srinivas Ex.P.390b Bill Ex.P.390c Signature of witness Ex.P.390d Interoffice memo Ex.P.390e Signature of witness Ex.P.391 Debit advice Ex.P.391a Signature of Srinivas Ex.P.391b Bill Ex.P.391c Rubber stamp Ex.P.391d Interoffice memo Ex.P.391e Signature of witness Ex.P.392 Debit advice Ex.P.392a Signature of Srinivas Ex.P.392b Bill Ex.P.392c Rubber stamp

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Signature of Srinivas Ex.P.397b Bill Ex.P.397c Rubber stamp Ex.P.397d Interoffice memo Ex.P.397e  
Signature of witness Ex.P.398 Debit advice Ex.P.398a Signature of Srinivas Ex.P.398b Bill  
Ex.P.398c Rubber stamp Ex.P.398d Interoffice memo Ex.P.398e Signature of witness Ex.P.399  
Debit advice Ex.P.399a Signature of Srinivas Ex.P.399b Bill Ex.P.399c Rubber stamp Ex.P.399d  
Interoffice memo Ex.P.399e Signature of witness Ex.P.400 Debit advice Ex.P.400a Signature of  
Srinivas Ex.P.401 Debit advice Ex.P.401a Signature of Srinivas Ex.P.401b Bill Ex.P.401c Rubber  
stamp Ex.P.401d Interoffice memo

- 94 - Spl.C.C.3/2006 Ex.P.401e Signature of witness Ex.P.402 Debit advice Ex.P.402a Signature of  
Srinivas Ex.P.402b Bill Ex.P.402c Rubber stamp Ex.P.402d Interoffice memo Ex.P.402e Signature  
of witness Ex.P.403 Debit advice Ex.P.403a Signature of Srinivas Ex.P.403b Bill Ex.P.403c Rubber  
stamp Ex.P.403d Interoffice memo Ex.P.403e Signature of witness Ex.P.403f to Delivery challans  
403m Ex.P.403n to Indent forms 403p Ex.P.404 Debit advice Ex.P.404a Signature of Srinivas  
Ex.P.404b Bill Ex.P.404c Rubber stamp Ex.P.404d Interoffice memo Ex.P.404e Signature of  
witness Ex.P.405 Debit advice Ex.P.405a Signature of Srinivas Ex.P.405b Bill Ex.P.405c Rubber  
stamp Ex.P.405d Interoffice memo Ex.P.405e Signature of witness Ex.P.406 Debit advice Ex.P.406a  
Signature of Srinivas Ex.P.406b Bill Ex.P.406c Rubber stamp Ex.P.407 Debit advice Ex.P.407a  
Signature of Srinivas Ex.P.407b Bill Ex.P.407c Rubber stamp Ex.P.408 Debit advice Ex.P.408a  
Signature of Srinivas Ex.P.408b Bill Ex.P.408c Rubber stamp Ex.P.408d Interoffice memo  
Ex.P.408e Signature of witness Ex.P.409 Debit advice Ex.P.409a Signature of Srinivas

- 95 - Spl.C.C.3/2006 Ex.P.409b Bill Ex.P.409c Rubber stamp Ex.P.410 Debit advice Ex.P.410a  
Signature of Srinivas Ex.P.410b Bill Ex.P.410c Rubber stamp Ex.P.410d Interoffice memo Ex.P.410e  
Signature of witness Ex.P.411 Debit advice Ex.P.411a Signature of Srinivas Ex.P.411b Bill Ex.P.411c  
Rubber stamp Ex.P.411d Interoffice memo Ex.P.411e Signature of witness Ex.P.412 Debit advice  
Ex.P.412a Signature of Srinivas Ex.P.412b Bill Ex.P.412c Rubber stamp Ex.P.412d Interoffice memo  
Ex.P.412e Signature of witness Ex.P.413 Debit advice Ex.P.413a Signature of Srinivas Ex.P.413b Bill  
Ex.P.413c Rubber stamp Ex.P.413d Interoffice memo Ex.P.413e Signature of witness Ex.P.414 Debit  
advice Ex.P.414a Signature of Srinivas Ex.P.414b Bill Ex.P.414c Rubber stamp Ex.P.414d Interoffice  
memo Ex.P.414e Signature of witness Ex.P.415 Debit advice Ex.P.415a Signature of Srinivas  
Ex.P.415b Bill Ex.P.415c Rubber stamp Ex.P.415d Interoffice memo Ex.P.415e Sign of P.W.46  
Ex.P.415f & Delivery challans 415g Ex.P.415h Indent form Ex.P.415i Sign of P.W.46 Ex.P.415j Indent  
form Ex.P.415k Sign of Sundarrajan Ex.P.415l Delivery challan

- 96 - Spl.C.C.3/2006 Ex.P.415m Sign of P.W.91 Ex.P.415n Back portion Ex.P.416 Debit advice  
Ex.P.416a Signature of witness Ex.P.416b Endorsement Ex.P.416c Signature of witness Ex.P.416d  
Interoffice memo Ex.P.416e Signature of witness Ex.P.416f to Delivery challans 416k Ex.P.416k-a  
Signature of P.W.106 Ex.P.416l Indent form Ex.P.416m Signature of witness Ex.P.417 Debit advice  
Ex.P.417a Endorsement Ex.P.417b Signature of witness Ex.P.417c Interoffice memo Ex.P.417d Sign  
of P.W.50 Ex.P.417e to Delivery challans 417i Ex.P.417j Indent form Ex.P.417k Sign of P.W.50  
Ex.P.417l Signature of witness Ex.P.417m Relevant entry Ex.P.417n Relevant entry Ex.P.417o Sign of  
P.W.84 Ex.P.417p Relevant entry Ex.P.417q Sign of P.W.91 Ex.P.417r Relevant entry Ex.P.418 Debit  
advice Ex.P.418a Signature of witness Ex.P.418b Endorsement Ex.P.418c Signature of witness  
Ex.P.418d Interoffice memo Ex.P.418e Signature of witness Ex.P.418f to Delivery challans 418i



Ex.P.418g-a Signature of P.W.106 Ex.P.418j Indent form Ex.P.418k & Signature of witness 418l Ex.P.418m Sign of P.W.92 Ex.P.418n Relevant entry Ex.P.419 Debit advice Ex.P.419a Endorsement

- 97 - Spl.C.C.3/2006 Ex.P.419b Signature of witness Ex.P.419c Interoffice memo Ex.P.419d Signature of witness Ex.P.419e Indent form Ex.P.419f to Delivery challan 419i Ex.P.419k Sign of P.W.84 Ex.P.419l Relevant entry Ex.P.420 Debit advice Ex.P.420a Signature of witness Ex.P.420b Endorsement Ex.P.420c Signature of witness Ex.P.421 Debit advice Ex.P.421a Signature of witness Ex.P.421b Bill Ex.P.422 Debit advice Ex.P.422a Signature of witness Ex.P.422b Endorsement Ex.P.422c Signature of witness Ex.P.423 Copy of Debit advice Ex.P.423a Signature of witness Ex.P.423b Endorsement Ex.P.423c Signature of witness Ex.P.424 Copy of Debit advice Ex.P.424a Signature of witness Ex.P.424b Endorsement Ex.P.424c Signature of witness Ex.P.425 Copy of Debit advice Ex.P.425a Signature of witness Ex.P.425b Endorsement Ex.P.425c Signature of witness Ex.P.426 Debit advice Ex.P.426a Signature of witness Ex.P.426b Endorsement Ex.P.426c Signature of witness Ex.P.427 Debit advice Ex.P.427a Signature of witness Ex.P.427b Endorsement Ex.P.427c Signature of witness Ex.P.427d Interoffice memo Ex.P.427e Signature of witness Ex.P.428 Debit advice Ex.P.428a Signature of witness Ex.P.428b Endorsement Ex.P.428c Signature of witness

- 98 - Spl.C.C.3/2006 Ex.P.429 Copy of Debit advice Ex.P.429a Signature of witness Ex.P.429b Endorsement Ex.P.429c Signature of witness Ex.P.430 Copy of Debit advice Ex.P.430a Signature of witness Ex.P.430b Endorsement Ex.P.430c Signature of witness Ex.P.431 Copy of debit advice Ex.P.431a Signature of witness Ex.P.431b Bill Ex.P.432 Copy of Debit advice Ex.P.432a Signature of witness Ex.P.432b Endorsement Ex.P.432c Signature of witness Ex.P.433 Copy of Debit advice Ex.P.433a Signature of witness Ex.P.433b Endorsement Ex.P.433c Signature of witness Ex.P.434 Copy of Debit advice Ex.P.434a Signature of witness Ex.P.434b Endorsement Ex.P.434c Signature of witness Ex.P.435 Copy of Debit advice Ex.P.435a Signature of witness Ex.P.435b Endorsement Ex.P.435c Signature of witness Ex.P.435d Interoffice memo Ex.P.435e Signature of witness Ex.P.436 Copy of Debit advice Ex.P.436a Signature of witness Ex.P.436b Endorsement Ex.P.436c Signature of witness Ex.P.436d Interoffice memo Ex.P.436e Signature of witness Ex.P.436f to Delivery challans 436i Ex.P.436h-a Initial of P.W.110 Ex.P.436j Indent form Ex.P.436k Signature of witness Ex.P.437 Copy of Debit advice Ex.P.437a Signature of witness Ex.P.437b Endorsement Ex.P.437c Signature of witness Ex.P.437d to f

- 99 - Spl.C.C.3/2006 Ex.P.437g Delivery challan Ex.P.437g-a Initial of P.W.110 Ex.P.437h Delivery challan Ex.P.437h-a Initial of P.W.110 Ex.P.438 Copy of Debit advice Ex.P.438a Signature of witness Ex.P.438b Endorsement Ex.P.438c Signature of witness Ex.P.439 Copy of Debit advice Ex.P.439a Signature of witness Ex.P.439b Endorsement Ex.P.439c Signature of witness Ex.P.439d Interoffice memo Ex.P.439e Signature of witness Ex.P.439f to Delivery challans 439h Ex.P.439i Indent form Ex.P.439j Signature of witness Ex.P.440 Copy of debit advice Ex.P.440a Signature of witness Ex.P.440b Bill Ex.P.441 Copy of debit advice Ex.P.441a Signature of witness Ex.P.441b Endorsement Ex.P.441c Signature of witness Ex.P.442 Debit advice Ex.P.442a Signature of witness Ex.P.442b Endorsement Ex.P.442c Signature of witness Ex.P.442d Interoffice memo Ex.P.442e Signature of witness Ex.P.442f & Delivery challans 442g Ex.P.442h & Indent forms 442i Ex.P.442j & Signature of witness 442k Ex.P.443 Debit advice Ex.P.443a Signature of witness Ex.P.443b Endorsement Ex.P.443c Signature of witness Ex.P.444 Debit advice Ex.P.444a Signature of witness

Ex.P.444b Endorsement Ex.P.444c Signature of witness

- 100 - Spl.C.C.3/2006 Ex.P.444d Interoffice memo Ex.P.444e Signature of witness Ex.P.445 Debit advice Ex.P.445a Signature of witness Ex.P.445b Endorsement Ex.P.445c Signature of witness Ex.P.445d Interoffice memo Ex.P.445e Signature of witness Ex.P.446 Debit advice Ex.P.446a Signature of witness Ex.P.446b Endorsement Ex.P.446c Signature of witness Ex.P.446d Interoffice memo Ex.P.446e Signature of witness Ex.P.447 Debit advice Ex.P.447a Signature of witness Ex.P.447b Endorsement Ex.P.447c Signature of witness Ex.P.447d Interoffice memo Ex.P.447e Signature of witness Ex.P.448 Debit advice Ex.P.448a Signature of witness Ex.P.448b Endorsement Ex.P.448c Signature of witness Ex.P.448d Interoffice memo Ex.P.448e Signature of witness Ex.P.449 Debit advice Ex.P.449a Signature of witness Ex.P.449b Endorsement Ex.P.449c Signature of witness Ex.P.449d Interoffice memo Ex.P.449e Signature of witness Ex.P.450 Debit advice Ex.P.450a Signature of witness Ex.P.450b Endorsement Ex.P.450c Signature of witness Ex.P.450d Interoffice memo Ex.P.450e Signature of witness Ex.P.451 Debit advice Ex.P.451a Signature of witness Ex.P.451b Endorsement Ex.P.451c Signature of witness Ex.P.451d Interoffice memo Ex.P.451e Signature of witness Ex.P.452 Debit advice

- 101 - Spl.C.C.3/2006 Ex.P.452a Signature of witness Ex.P.452b Endorsement Ex.P.452c Signature of witness Ex.P.452d Interoffice memo Ex.P.452e Signature of witness Ex.P.453 Debit advice Ex.P.453a Signature of witness Ex.P.453b Endorsement Ex.P.453c Signature of witness Ex.P.453d Interoffice memo Ex.P.453e Signature of witness Ex.P.454 Debit advice Ex.P.454a Signature of witness Ex.P.454b Endorsement Ex.P.454c Signature of witness Ex.P.454d Interoffice memo Ex.P.454e Signature of witness Ex.P.455 Debit advice Ex.P.455a Signature of witness Ex.P.455b Endorsement Ex.P.455c Signature of witness Ex.P.455d Interoffice memo Ex.P.455e Signature of witness Ex.P.456 Debit advice Ex.P.456a Signature of witness Ex.P.456b Endorsement Ex.P.456c Signature of witness Ex.P.457 Debit advice Ex.P.457a Signature of witness Ex.P.457b Endorsement Ex.P.457c Signature of witness Ex.P.458 Debit advice Ex.P.458a Signature of witness Ex.P.458b Endorsement Ex.P.458c Signature of witness Ex.P.459 Debit advice Ex.P.459a Signature of witness Ex.P.459b Endorsement Ex.P.459c Signature of witness Ex.P.460 Debit advice Ex.P.460a Signature of witness Ex.P.460b Endorsement Ex.P.460c Signature of witness Ex.P.461 Debit advice Ex.P.461a Signature of witness

- 102 - Spl.C.C.3/2006 Ex.P.461b Endorsement Ex.P.461c Signature of witness Ex.P.462 Debit advice Ex.P.462a Signature of witness Ex.P.462b Endorsement Ex.P.462c Signature of witness Ex.P.462d Indent form Ex.P.462e Delivery challan Ex.P.462f Interoffice memo signed by witness Ex.P.462g to Delivery challans 462j Ex.P.463 Debit advice Ex.P.463a Signature of witness Ex.P.463b Endorsement Ex.P.463c Signature of witness Ex.P.463d Interoffice memo Ex.P.463e Signature of witness Ex.P.463f to Delivery challans 463h Ex.P.463i Indent form Ex.P.464 Debit advice Ex.P.464a Signature of witness Ex.P.464b Endorsement Ex.P.464c Signature of witness Ex.P.465 Debit advice Ex.P.465a Signature of witness Ex.P.465b Endorsement Ex.P.465c Signature of witness Ex.P.465d Interoffice memo Ex.P.465e Signature of witness Ex.P.465f to Delivery challans 465h Ex.P.465f-a Initial of P.W.110 Ex.P.465h-a Initial of P.W.110 Ex.P.465i Indent form Ex.P.465j Signature of witness Ex.P.466 Debit advice Ex.P.466a Signature of witness Ex.P.466b Endorsement Ex.P.466c Signature of witness Ex.P.466d to g Ex.P.466h Delivery challan

Ex.P.466h-a Initial of P.W.105 Ex.P.466f Delivery challan

- 103 - Spl.C.C.3/2006 Ex.P.466f-a Signature of P.W.113 Ex.P.466i Delivery challan Ex.P.466i-a Signature of P.W.109 Ex.P.466i-b Signature of P.W.113 Ex.P.467 Debit advice Ex.P.467a Signature of witness Ex.P.467b Endorsement Ex.P.467c Signature of witness Ex.P.468 Debit advice Ex.P.468a Signature of witness Ex.P.468b Endorsement Ex.P.468c Signature of witness Ex.P.468d Interoffice memo Ex.P.468e Signature of witness Ex.P.468f to Delivery challans 468l Ex.P.468i-a Signature of P.W.105 Ex.P.468m Indent form Ex.P.468n Signature of witness Ex.P.468o Signature of witness on delivery challan Ex.P.468p Signature Ex.P.468q & Relevant entry on delivery challan 468r Ex.P.468s & Portion of words marked on delivery challan 468t Ex.P.469 Debit advice Ex.P.469a Signature of witness Ex.P.469b Endorsement Ex.P.469c Signature of witness Ex.P.469d to l Ex.P.469f-a Initial of P.W.110 Ex.P.469g Delivery challan Ex.P.469g-a Signature of P.W.105 Ex.P.469m Delivery challan Ex.P.469m-a Signature of P.W.105 Ex.P.470 Debit advice Ex.P.470a Signature of witness Ex.P.470b Endorsement Ex.P.470c Signature of witness Ex.P.471 Debit advice Ex.P.471a Signature of witness Ex.P.471b Endorsement Ex.P.471c Signature of witness Ex.P.471d Indent form Ex.P.471e & Delivery challans

- 104 - Spl.C.C.3/2006 471f Ex.P.471g Interoffice memo Ex.P.471h to Delivery challans 471l Ex.P.471m Signature of witness Ex.P.471n & Entries 471o Ex.P.471p Signature of P.W.60 on Indent form Ex.P.471q to Signature on delivery challan 471s Ex.P.472 Debit advice Ex.P.472a Signature of witness Ex.P.472b Endorsement Ex.P.472c Signature of witness Ex.P.472d Interoffice memo Ex.P.472e Signature of witness Ex.P.472f to Delivery challans 472h Ex.P.472g-a Signature of P.W.105 Ex.P.472h-a Signature of P.W.105 Ex.P.472i Indent form Ex.P.472j Signature of witness Ex.P.473 Debit advice Ex.P.473a Signature of witness Ex.P.473b Endorsement Ex.P.473c Signature of witness Ex.P.473d Interoffice memo Ex.P.473e Signature of witness Ex.P.474 Debit advice Ex.P.474a Signature of witness Ex.P.474b Endorsement Ex.P.474c Signature of witness Ex.P.474d Interoffice memo Ex.P.474e Signature of witness Ex.P.475 Debit advice Ex.P.475a Signature of witness Ex.P.475b Endorsement Ex.P.475c Signature of witness Ex.P.476 Debit advice Ex.P.476a Signature of witness Ex.P.476b Endorsement Ex.P.476c Signature of witness Ex.P.476d Interoffice memo Ex.P.476e Signature of witness Ex.P.476f to Delivery challans

- 105 - Spl.C.C.3/2006 476j Ex.P.476k Indent form Ex.P.477 Debit advice Ex.P.477a Signature of witness Ex.P.477b Endorsement Ex.P.477c Signature of witness Ex.P.477d Interoffice memo Ex.P.477e Signature of witness Ex.P.477f & Delivery challans 477g Ex.P.477h Indent form Ex.P.477i Signature of witness Ex.P.478 Debit advice Ex.P.478a Signature of witness Ex.P.478b Endorsement Ex.P.478c Signature of witness Ex.P.478d Interoffice memo Ex.P.478e Signature of witness Ex.P.478f,g Delivery challans Ex.P.478h Indent form Ex.P.478i Signature of witness Ex.P.479 Debit advice Ex.P.479a Signature of witness Ex.P.479b Endorsement Ex.P.479c Signature of witness Ex.P.480 Debit advice Ex.P.480a Signature of witness Ex.P.480b Endorsement Ex.P.480c Signature of witness Ex.P.481 Debit advice Ex.P.481a Signature of witness Ex.P.481b Endorsement Ex.P.481c Signature of witness Ex.P.482 Debit advice Ex.P.482a Signature of witness Ex.P.482b Endorsement Ex.P.482c Signature of witness Ex.P.482d Interoffice memo Ex.P.482e Signature of witness Ex.P.482f Indent form Ex.P.482g & Delivery challans 482j Ex.P.483 Debit advice Ex.P.483a Signature of witness Ex.P.483b Endorsement

- 106 - Spl.C.C.3/2006 Ex.P.483c Signature of witness Ex.P.483d Interoffice memo Ex.P.483e Signature of witness Ex.P.483f to Delivery challans 483h Ex.P.483f-a Signature of P.W.105 Ex.P.483i Indent form Ex.P.484 Debit advice Ex.P.484a Signature of witness Ex.P.484b Endorsement Ex.P.484c Signature of witness Ex.P.485 Debit advice Ex.P.485a Signature of witness Ex.P.485b Endorsement Ex.P.485c Signature of witness Ex.P.486 Debit advice Ex.P.486a Signature of witness Ex.P.486b Endorsement Ex.P.486c Signature of witness Ex.P.486d Interoffice memo Ex.P.486e Signature of witness Ex.P.486f to Delivery challans 486h Ex.P.486i & Indent forms 486j Ex.P.486f-a Signature of P.W.112 Ex.P.487 Debit advice Ex.P.487a Signature of witness Ex.P.487b Endorsement Ex.P.487c Signature of witness Ex.P.487d Indent form Ex.P.487e Delivery challan Ex.P.487f Interoffice memo Ex.P.487g to Delivery challans 487i Ex.P.487g-a Signature of P.W.112 Ex.P.488 Debit advice Ex.P.488a Signature of witness Ex.P.488b Endorsement Ex.P.488c Signature of witness Ex.P.488d Interoffice memo Ex.P.488e Signature of witness Ex.P.488f to Delivery challans 488k Ex.P.488l & Indent forms

- 107 - Spl.C.C.3/2006 488m Ex.P.489 Debit advice Ex.P.489a Signature of witness Ex.P.489b Endorsement Ex.P.489c Signature of witness Ex.P.490 Debit advice Ex.P.490a Signature of witness Ex.P.490b Endorsement Ex.P.490c Signature of witness Ex.P.490d Interoffice memo Ex.P.490e Signature of witness Ex.P.490f to Delivery challans 490n Ex.P.490g-a Signature of P.W.118 Ex.P.490h-a Signature of P.W.118 Ex.P.490o & Indent forms 490p Ex.P.490q to Signature of witness 490s Ex.P.490j-a Signature of P.W.110 Ex.P.490m-a Initial of P.W.110 Ex.P.491 Debit advice Ex.P.491a Signature of witness Ex.P.491b Endorsement Ex.P.491c Signature of witness Ex.P.492 Debit advice Ex.P.492a Signature of witness Ex.P.492b Endorsement Ex.P.492c Signature of witness Ex.P.492d Interoffice memo Ex.P.492e Signature of witness Ex.P.492f to Delivery challans 492h Ex.P.492i & Indent forms 492j Ex.P.492k Signature of witness Ex.P.492h-a Signature of P.W.112 Ex.P.493 Debit advice Ex.P.493a Signature of witness Ex.P.493b Endorsement Ex.P.493c Signature of witness Ex.P.494 Debit advice Ex.P.494a Signature of witness Ex.P.494b Endorsement Ex.P.494c Signature of witness

- 108 - Spl.C.C.3/2006 Ex.P.494d to f Ex.P.494j Delivery challan Ex.P.494j-a Signature of P.W.112 Ex.P.495 Debit advice Ex.P.495a Signature of witness Ex.P.495b Endorsement Ex.P.495c Signature of witness Ex.P.495d Interoffice memo Ex.P.495e Signature of witness Ex.P.495f to Delivery challans 495h Ex.P.495i & Indent forms 495j Ex.P.495k to Signature of witness 495m Ex.P.496 Debit advice Ex.P.496a Signature of witness Ex.P.496b Endorsement Ex.P.496c Signature of witness Ex.P.496d Interoffice memo Ex.P.496e Signature of witness Ex.P.496f to Delivery challans 496i Ex.P.496j Indent form Ex.P.496k Signature of witness Ex.P.497 Debit advice Ex.P.497a Signature of witness Ex.P.497b Endorsement Ex.P.497c Signature of witness Ex.P.498 Debit advice Ex.P.498a Signature of witness Ex.P.498b Endorsement Ex.P.498c Signature of witness Ex.P.498d Interoffice memo Ex.P.498e Signature of witness Ex.P.498f to Delivery challans 498h Ex.P.498(g-a) Sign of P.W.99 Ex.P.498(g-b) Signature of representative of Aaron Duplicators Ex.P.498(h-a) endorsement Ex.P.498i & Indent forms 498j Ex.P.498i1 & Signature of witness 498j1

- 109 - Spl.C.C.3/2006 Ex.P.499 Debit advice Ex.P.499a Signature of witness Ex.P.499b Endorsement Ex.P.499c Signature of witness Ex.P.500 Debit advice Ex.P.500a Signature of witness Ex.P.500b Endorsement Ex.P.500c Signature of witness Ex.P.501 Debit advice Ex.P.501a Signature

of witness Ex.P.501b Endorsement Ex.P.501c Signature of witness Ex.P.501d Indent form Ex.P.501e Signature of witness Ex.P.501f Signature of witness Ex.P.501g Signature of George Ex.P.501(g-a) Endorsement of P.W.101 Ex.P.501(g-b) Endorsement of P.W.101 Ex.P.501h Signature of witness Ex.P.501 h1 Signature of witness Ex.P.502 Debit advice Ex.P.502a Signature of witness Ex.P.502b Endorsement Ex.P.502c Signature of witness Ex.P.503 Debit advice Ex.P.503a Signature of witness Ex.P.503b Endorsement Ex.P.503c Signature of witness Ex.P.503d Interoffice memo Ex.P.503e Signature of witness Ex.P.503f to Delivery challans 503h Ex.P.503i Indent form Ex.P.503j Signature of witness Ex.P.504 Debit advice Ex.P.504a Signature of witness Ex.P.504b Endorsement Ex.P.504c Signature of witness Ex.P.504d Interoffice memo Ex.P.504e Signature of witness Ex.P.504f to Delivery challans 504h Ex.P.504f1 Signature of P.W.108 Ex.P.504i Indent form Ex.P.504j Signature of witness

- 110 - Spl.C.C.3/2006 Ex.P.505 Debit advice Ex.P.505a Signature of witness Ex.P.505b Endorsement Ex.P.505c Signature of witness Ex.P.505d Ex.P.505e Sign of A2 Ex.P.505f Indent form Ex.P.505g Sign of A2 Ex.P.505h to Delivery challans 505l Ex.P.505m Signature of witness Ex.P.505n Relevant entry Ex.P.506 Debit advice Ex.P.506a Signature of witness Ex.P.506b Endorsement Ex.P.506c Signature of witness Ex.P.506d Office memo Ex.P.506e Signature of witness Ex.P.506f & Indent form 506g Ex.P.506h to Delivery challans 506k Ex.P.507 Debit advice Ex.P.507a Signature of witness Ex.P.507b Endorsement Ex.P.507c Signature of witness Ex.P.507d Office memo Ex.P.507e Signature of witness Ex.P.507f & Indent form 507g Ex.P.507h to Delivery challans 507k Ex.P.507(j-a) Endorsement Ex.P.507(j-b) Endorsement Ex.P.507n Sign of P.W.88 Ex.P.507o Relevant entry Ex.P.507p Sign of P.W.88 Ex.P.507q Relevant entry Ex.P.508 Debit advice Ex.P.508a Signature of witness Ex.P.508b Endorsement Ex.P.508c Signature of witness Ex.P.508d Interoffice memo Ex.P.508e Signature of witness Ex.P.508f Indent form

- 111 - Spl.C.C.3/2006 Ex.P.508g to Delivery challans 508k Ex.P.508l Sign of Mohumal Ex.P.508m Sign of P.W.88 Ex.P.508n Relevant entry Ex.P.509 Debit advice Ex.P.509a Signature of witness Ex.P.509b Endorsement Ex.P.509c Signature of witness Ex.P.510 Debit advice Ex.P.510a Signature of witness Ex.P.510b Endorsement Ex.P.510c Signature of witness Ex.P.511 Debit advice Ex.P.511a Signature of witness Ex.P.511b Endorsement Ex.P.511c Signature of witness Ex.P.511d to g Ex.P.511f Delivery challan Ex.P.511f-a Initial of P.W.107 Ex.P.511h Delivery challan Ex.P.511h-a Initial of P.W.107 Ex.P.512 Debit advice Ex.P.512a Signature of witness Ex.P.512b Endorsement Ex.P.512c Signature of witness Ex.P.513 Debit advice Ex.P.513a Signature of witness Ex.P.513b Endorsement Ex.P.513c Signature of witness Ex.P.514 Debit advice Ex.P.514a Signature of witness Ex.P.514b Endorsement Ex.P.514c Signature of witness Ex.P.514d Interoffice memo Ex.P.514e Signature of witness Ex.P.514f to Delivery challans 514i Ex.P.514j Indent form Ex.P.514 (f-a) signature & (f-b) Ex.P.514h-a Signature and initial of P.W.107 Ex.P.515 Debit advice Ex.P.515a Signature of witness

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account Ex.P.522a Signature of witness Ex.P.523 Statement of account Ex.P.523a Signature of witness Ex.P.524 & Requisition slip 525 Ex.P.526 Pass issue register Ex.P.526a & Relevant entry 526b Ex.P.527 Entire bunch Ex.P.527a Indent form Ex.P.527b Signature of witness Ex.P.527c Delivery challan Ex.P.527c1 Signature Ex.P.527c2 & Entries c3 Ex.P.527d Signature of witness Ex.P.527d1 Signature of witness Ex.P.527d2 Entries and d3 Ex.P.527e Signature of Sridhar Sitharam Ex.P.527e1 Signature of Sridhar Ex.P.527f Signature of witness Ex.P.527f1 Signature of witness Ex.P.528 & Incoming material registers 529 Ex.P.528a Relevant entry

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a) Ex.P.528(a1- Signature of representative of Aaron

b) Duplicators Ex.P.528g-a Initial of P.W.110 Ex.P.528w-a Initial of P.W.110 Ex.P.528(y-a) Sign of P.W.101 Ex.P.528(z-a) Sign of P.W.101 Ex.P.528(z-b) Signature of representative of Aaron Duplicators Ex.P.529a Relevant entry Ex.P.529b Delivery challan Ex.P.529c & Delivery challan 529d Ex.P.529e & Relevant entry 529f Ex.P.529g to Relevant entry 529r Ex.P.529a-a, Signature a-b Ex.P.529c-a Initial of P.W.107 Ex.P.529h-a Initial of P.W.107 Ex.P.529j-a Initial of P.W.107 Ex.P.529p-a, Signature p-b Ex.P.529q-a, Signature q-b Ex.P.529r-a Initial of P.W.107 Ex.P.529t Relevant entry Ex.P.529t-a Initial of P.W.110 Ex.P.530 Incoming register Ex.P.530a to Relevant entry 530x Ex.P.530(a-a) Sign of P.W.101 Ex.P.530(a-b) Signature of representative of Aaron Duplicators Ex.P.530(g-a) signature & (g-b) Ex.P.530(i-a) Sign of P.W.99 Ex.P.530(i-b) Signature of representative of Aaron

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of representative of Aaron Duplicators Ex.P.537(q-a) Sign of P.W.102 Ex.P.537l Relevant entry Ex.P.537l-a Signature of P.W.107 Ex.P.537m Relevant entry Ex.P.537n Relevant entry Ex.P.537n-a Initial of P.W.107 Ex.P.537o Ex.P.537p Relevant entry Ex.P.537p-a Initial of P.W.107 Ex.P.537r Relevant entry Ex.P.537r-a Initial of P.W.107 Ex.P.537s Relevant entry Ex.P.537s-a Initial of P.W.107 Ex.P.537t Relevant entry Ex.P.537t-a Initial of P.W.107 Ex.P.537u Relevant entry Ex.P.537u-a Initial of P.W.107 Ex.P.538 Incoming register Ex.P.538a to Relevant entries 538e

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b) Duplicators Ex.P.541(e-a) Sign of P.W.100 Ex.P.541(e-b) Signature of representative of Aaron Duplicators Ex.P.541m-a Initial of P.W.110 Ex.P.541n-a Initial of P.W.107 Ex.P.541y-a Initial of P.W.107 Ex.P.541(q-2) Relevant entry Ex.P.542 Bunch of papers Ex.P.542a Interoffice memo Ex.P.542b Signature of witness Ex.P.542c Bill Ex.P.542d Indent form Ex.P.542e to Delivery challans

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to Delivery challans 551g Ex.P.551d-a Signature of P.W.107 Ex.P.551h Indent form Ex.P.551i Signature of witness Ex.P.552 Incoming material register Ex.P.552a to Relevant entries 552o Ex.P.552f-a Initial of P.W.110 Ex.P.552i-a Initial of P.W.110 Ex.P.552l-a Initial of P.W.110

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Ex.P.675 Delivery challan Ex.P.675a Signature of witness Ex.P.676 Delivery challan Ex.P.676a Signature of witness Ex.P.677 Delivery challan Ex.P.677a Signature of witness Ex.P.677b & Entries 677c Ex.P.677d words Ex.P.678 Delivery challan Ex.P.678a Signature of witness Ex.P.678b & Entries 678c Ex.P.678d Words

- 132 - Spl.C.C.3/2006 Ex.P.679 Indent form Ex.P.679a Signature of witness Ex.P.680 Delivery challan Ex.P.680a Signature of witness Ex.P.680b & Entries 680c Ex.P.680d Words Ex.P.681 Delivery challan Ex.P.681a Signature of witness Ex.P.681b & Entries 681c Ex.P.681d & Words 681e Ex.P.682 Indent form Ex.P.682a Signature of witness Ex.P.683 Delivery challan Ex.P.683a Signature of witness Ex.P.683b Entry Ex.P.684 Delivery challan Ex.P.684a Signature of witness Ex.P.684b Entry Ex.P.685 Delivery challan Ex.P.685a Signature of witness Ex.P.685b Entry Ex.P.685c Words Ex.P.686 Incoming material register Ex.P.686a Relevant entry Ex.P.686b Signature Ex.P.686b-a Initial of P.W.116 Ex.P.686b-b Initial of P.W.116 Ex.P.686c Register Ex.P.686c-a Initial of P.W.116 Ex.P.686c-b Initial of P.W.116 Ex.P.687 Delivery challan Ex.P.687a Signature of witness Ex.P.687b & Entries 687c Ex.P.688 Indent form Ex.P.688a Signature of witness Ex.P.689 Delivery challan Ex.P.689a Signature of witness Ex.P.689b Entry Ex.P.689c Words Ex.P.690 Indent form Ex.P.690a Entry

- 133 - Spl.C.C.3/2006 Ex.P.690b Signature of witness Ex.P.691 Indent form Ex.P.691a Signature Ex.P.691b & Relevant entry 691c Ex.P.692 Incoming material register Ex.P.692a Marked portion of register Ex.P.693 Indent form Ex.P.693a Signature Ex.P.694 Delivery challan Ex.P.694a Signature Ex.P.694b Portion marked on delivery challan Ex.P.694c Entry made on delivery challan Ex.P.695 Duplicate delivery challan Ex.P.696 Indent form Ex.P.696a Signature Ex.P.697 Duplicate delivery challan Ex.P.698 Delivery challan Ex.P.699 Indent form Ex.P.699a & Signature of P.W.80 699b Ex.P.700 Delivery challan Ex.P.700a Signature of P.W.80 Ex.P.700b Portion entries Ex.P.700c Entry Ex.P.701 Indent form Ex.P.701a Signature of P.W.81 Ex.P.702 Delivery challan Ex.P.702a Signature of P.W.81 Ex.P.702b Relevant entry Ex.P.702c Entry regarding insertion of words Ex.P.703 Delivery challan Ex.P.703a Signature of P.W.82 Ex.P.703b Endorsement Ex.P.704 Interoffice memo Ex.P.705 Bill Ex.P.706 to Delivery challans 709 Ex.P.710 Indent form Ex.P.710a Sign of P.W.84 Ex.P.711 Delivery challan Ex.P.711a Sign of P.W.84 Ex.P.711b Entries Ex.P.711c Signature of P.W.106 Ex.P.712 Incoming material register

- 134 - Spl.C.C.3/2006 Ex.P.712a Relevant entry Ex.P.713 Delivery challan Ex.P.713a Sign of P.W.84 Ex.P.714 Delivery challan Ex.P.714a Sign of P.W.84 Ex.P.714b Entries Ex.P.715 Delivery challan Ex.P.715a Sign of accused no.1 Ex.P.716 Delivery challan Ex.P.716a Sign of P.W.84 Ex.P.716b Relevant entry Ex.P.717 Indent form Ex.P.717a Sign of Kaleel Khan Ex.P.718 Delivery challan Ex.P.718a Sign of P.W.84 Ex.P.718b Relevant entry Ex.P.719 Ex.P.719a Sign of Khaleel Khan Ex.P.720 Delivery challan Ex.P.720a Sign of P.W.84 Ex.P.720b Relevant entry Ex.P.721 Indent form Ex.P.721a Sign of Indenter Ex.P.722 Delivery challan Ex.P.722a Sign of P.W.84 Ex.P.722b Relevant entry Ex.P.722c Signature of P.W.119 Ex.P.723 Indent form Ex.P.723a Sign of indenter Ex.P.724 Delivery challan Ex.P.724a Sign of P.W.84 Ex.P.724b Relevant entry Ex.P.725 Indent form Ex.P.725a Sign of V.Shankumar Ex.P.726 Delivery challan Ex.P.726a Sign of P.W.85 Ex.P.726b Relevant entry Ex.P.727 Indent form Ex.P.727a Sign of Kaleel Khan Ex.P.728 Delivery challan Ex.P.728a Sign of P.W.86 Ex.P.728b Relevant entry Ex.P.729 Delivery challan Ex.P.729a Sign of

P.W.86 Ex.P.729b Relevant entry

- 135 - Spl.C.C.3/2006 Ex.P.730 Indent form Ex.P.730a Sign of Rajashekar Ex.P.731 Delivery challan Ex.P.731a Sign of P.W.88 Ex.P.731b Relevant entry Ex.P.732 Indent form Ex.P.732a Sign of Kaleel Khan Ex.P.733 Delivery challan Ex.P.733a Sign of P.W.88 Ex.P.733b Relevant entry Ex.P.734 Indent form Ex.P.734a Sign of P.W.88 Ex.P.735 Delivery challan Ex.P.735a Sign of P.W.88 Ex.P.735b Relevant entry Ex.P.736 Indent form Ex.P.736a Sign of indenter Ex.P.737 Delivery challan Ex.P.737a Sign of P.W.88 Ex.P.737b Relevant entry Ex.P.737c Signature of P.W.111 Ex.P.738 Indent form Ex.P.738a Sign of indenter Ex.P.739 Delivery challan Ex.P.739a Sign of P.W.88 Ex.P.739b Relevant entry Ex.P.740 Indent form Ex.P.740a Sign of Rajendra.M.Bhadri Ex.P.741 Delivery challan Ex.P.741a Sign of P.W.89 Ex.P.741b Relevant entry Ex.P.741c Signature of P.W.105 Ex.P.742 Delivery challan Ex.P.742a Sign of Rajendra.M.Bhadri Ex.P.742b Relevant entry Ex.P.743 Indent form Ex.P.743a Sign of P.W.89 Ex.P.744 Delivery challan Ex.P.744a Sign of P.W.89 Ex.P.744b Relevant entry Ex.P.745 Delivery challan Ex.P.745a Sign of P.W.89 Ex.P.745b Relevant entry Ex.P.746 Delivery challan Ex.P.746a Sign of Sundaram

- 136 - Spl.C.C.3/2006 Ex.P.746b Relevant entry Ex.P.746c Signature of P.W.105 Ex.P.747 Indent form Ex.P.747a Sign of Sundaram Ex.P.748 Delivery challan Ex.P.748a Sign of Satyanarayana Ex.P.748b Relevant entry Ex.P.749 Indent form Ex.P.749a Sign of P.W.92 Ex.P.750 Indent form Ex.P.750a Sign of P.W.94 Ex.P.751 Delivery challan Ex.P.751a Sign of P.W.94 Ex.P.751b Endorsement and 751c Ex.P.751d Signature of P.W.104 Ex.P.752 Ex.P.753 Indent form Ex.P.753a Sign of P.W.96 Ex.P.753b Endorsement and 753c Ex.P.754 Indent form Ex.P.754a Sign of P.W.96 Ex.P.755 Receipt Ex.P.755a Sign of P.W.96 Ex.P.755b Endorsement and 755c Ex.P.756 Receipt Ex.P.756a Sign of P.W.98 Ex.P.756b Endorsement and 756c Ex.P.757 Indent form Ex.P.757a Sign of A-1 Ex.P.758 Indent form Ex.P.758a Endorsement made by Constable Ex.P.758b Endorsement made by P.W.99 Ex.P.759 Indent form Ex.P.759a endorsement and 759b Ex.P.760 Incoming material Register Ex.P.760a & Signatures 760b Ex.P.761 Delivery challans Ex.P.761a & Signatures 761b

- 137 - Spl.C.C.3/2006 Ex.P.762 Delivery challan Ex.P.762a & b Signature of P.W.102 Ex.P.763 Delivery challan Ex.P.763a Signature of witness Ex.P.763b Signature of colleague Ex.P.764 Delivery challan Ex.P.764a & b Endorsement Ex.P.765 Delivery challan Ex.P.765a & b Endorsement Ex.P.766 Register Ex.P.766a Relevant entry Ex.P.766a-a Signature of witness Ex.P.766a-b Signature of witness Ex.P.766b Relevant entry Ex.P.766b-a Signature of witness Ex.P.766b-b Signature of colleague Ex.P.766c Relevant entry Ex.P.766c-a Signature of witness Ex.P.766c-b Signature of colleague Ex.P.766d Relevant entry Ex.P.766d-a Signature of colleague Ex.P.766d-b Signature of witness Ex.P.766e Relevant entry Ex.P.766f Relevant entry Ex.P.766g Relevant entry Ex.P.767 Delivery challan Ex.P.767a Signature of witness Ex.P.768 Delivery challan Ex.P.768a Signature of witness Ex.P.768b Signature of colleague Ex.P.769 Delivery challan Ex.P.769a Signature of witness Ex.P.769b Signature of colleague Ex.P.770 Delivery challan Ex.P.770a Signature of witness Ex.P.770b Signature of colleague Ex.P.771 Delivery challan Ex.P.771a Signature of witness Ex.P.771b Signature of colleague Ex.P.772 Delivery challan Ex.P.772a Signature of colleague Ex.P.772b Signature of witness Ex.P.773 Delivery challan Ex.P.773a Signature of witness Ex.P.773b Signature of colleague

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- 139 - Spl.C.C.3/2006 Ex.P.792c Signature of A-3 Ex.P.792d Relevant entry Ex.P.792e Signature of P.W.105 Ex.P.792f Signature of A-3 Ex.P.792g Relevant entry Ex.P.792h Signature of P.W.105 Ex.P.792i Signature of A-3 Ex.P.792j Relevant entry Ex.P.792k Initial of P.W.105 Ex.P.792l Relevant entry Ex.P.792m Relevant entry Ex.P.792n Relevant entry Ex.P.792n-a Initial of P.W.110 Ex.P.793 Delivery challan Ex.P.793a Signature of P.W.105 Ex.P.794 Delivery challan Ex.P.794a Signature of P.W.105 Ex.P.795 Delivery challan Ex.P.795a Signature of P.W.105 Ex.P.796 Delivery challan Ex.P.796a Signature of P.W.105 Ex.P.797 Delivery challan Ex.P.797a Signature of P.W.105 Ex.P.798 Delivery challan Ex.P.798a Signature of P.W.105 Ex.P.799 Delivery challan Ex.P.799a Signature of P.W.105 Ex.P.800 Delivery challan Ex.P.800a Signature of P.W.105 Ex.P.801 Delivery challan Ex.P.801a Signature of P.W.105 Ex.P.802 Delivery challan Ex.P.802a Signature of P.W.105 Ex.P.803 Delivery challan Ex.P.803a Signature of P.W.105 Ex.P.804 Delivery challan Ex.P.804a Signature of P.W.105 Ex.P.805 Delivery challan Ex.P.805a Signature of P.W.105 Ex.P.806 Delivery challan Ex.P.806a Signature of P.W.105 Ex.P.807 Delivery challan Ex.P.807a Signature of P.W.105 Ex.P.808 Delivery challan Ex.P.808a Signature of P.W.105

- 140 - Spl.C.C.3/2006 Ex.P.809 Delivery challan Ex.P.809a Signature of P.W.106 Ex.P.810 Delivery challan Ex.P.810a Signature of P.W.106 Ex.P.811 Delivery challan Ex.P.811a Signature of P.W.107 Ex.P.812 Delivery challan Ex.P.812a Signature of P.W.107 Ex.P.813 Delivery challan Ex.P.813a Signature of P.W.107 Ex.P.814 Delivery challan Ex.P.814a Signature of P.W.107 Ex.P.815 Delivery challan Ex.P.815a Signature of P.W.108 Ex.P.816 Delivery challan Ex.P.816a Signature of P.W.108 Ex.P.817 Delivery challan Ex.P.817a Signature of P.W.108 Ex.P.818 Delivery challan Ex.P.818a Signature of P.W.108 Ex.P.819 Delivery challan Ex.P.819a Signature of P.W.108 Ex.P.820 Delivery challan Ex.P.820a Signature of P.W.108 Ex.P.821 Delivery challan Ex.P.821a Signature of P.W.108 Ex.P.822 Delivery challan Ex.P.822a Signature of P.W.108 Ex.P.823 Delivery challan Ex.P.823a Signature of P.W.109 Ex.P.823b Signature of P.W.113 Ex.P.824 Delivery challan Ex.P.824a Signature of P.W.109 Ex.P.825 Delivery challan Ex.P.825a Signature of P.W.109 Ex.P.826 Delivery challan Ex.P.826a Signature of P.W.109 Ex.P.827 Delivery challan Ex.P.827a Signature of P.W.109 Ex.P.828 Delivery challan Ex.P.828a Signature of P.W.109 Ex.P.829 Delivery challan Ex.P.829a Initial of P.W.109 Ex.P.830 Delivery challan Ex.P.830a Initial of P.W.109

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Questioned document No.328 Ex.P.927 Questioned document No.329 Ex.P.928 Questioned document No.330 Ex.P.929 Questioned document No.331 Ex.P.930 Questioned document No.332 Ex.P.931 Questioned document No.377 Ex.P.932 Questioned document No.378 Ex.P.933 Questioned document No.379 Ex.P.934 Questioned document No.381 Ex.P.935 Questioned document No.382 Ex.P.936 Questioned document No.383 Ex.P.937 Questioned document No.384 Ex.P.938 Questioned document No.385 Ex.P.939 Questioned document No.386 Ex.P.940 Questioned document No.387 Ex.P.941 Questioned document No.388 Ex.P.942 Questioned document No.389 Ex.P.943 Questioned document No.390 Ex.P.944 Questioned document No.391 Ex.P.945 Questioned document No.392 Ex.P.946 Questioned document No.393 Ex.P.947 Questioned document No.396 Ex.P.948 Questioned document No.397 Ex.P.949 Questioned document No.398 Ex.P.950 Questioned document No.400 Ex.P.951 Questioned document No.401 Ex.P.952 Questioned document No.403

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- 145 - Spl.C.C.3/2006 666/3 Ex.P.998 Questioned document No.667 Ex.P.999 Questioned document No.668 Ex.P.1000 Questioned document No.669 Ex.P.1001 Questioned document No.670 Ex.P.1002 Questioned document No.671 Ex.P.1003 Questioned document No.672 Ex.P.1004 Questioned document No.673 Ex.P.1005 Questioned document No.674 Ex.P.1006 Questioned document No.675 Ex.P.1007 Questioned document No.676 Ex.P.1008 Questioned document No.677 Ex.P.1009 Questioned document No.678 Ex.P.1010 Questioned document No.679 Ex.P.1011 Questioned document No.680 Ex.P.1012 Questioned document No.681 Ex.P.1013 Questioned document No.682 Ex.P.1014 Questioned document No.683 Ex.P.1015 Questioned document No.684 Ex.P.1016 Questioned document No.685 Ex.P.1017 Questioned document No.685/1 Ex.P.1018 Questioned document No.687 Ex.P.1019 Questioned document No.688



Ex.P.1020 Questioned document No.689 Ex.P.1021 Questioned document No.690 Ex.P.1022 Questioned document No.691 Ex.P.1023 Questioned document No.692 Ex.P.1024 Questioned document No.694 Ex.P.1025 Questioned document No.695 Ex.P.1026 Questioned document No.696 Ex.P.1027 Questioned document No.697 Ex.P.1028 Questioned document No.698 Ex.P.1029 Questioned document No.699 Ex.P.1030 Questioned document No.700 Ex.P.1031 Questioned document No.701 Ex.P.1032 Questioned document No.702 Ex.P.1033 Questioned document No.703 Ex.P.1034 Questioned document No.704 Ex.P.1035 Covering letter Ex.P.1036 Opinion Ex.P.1036a Signature of P.W.120 Ex.P.1037 Covering letter Ex.P.1038 Reasons consisting of 7 pages Ex.P.1038a Signature of P.W.120 Ex.P.1039 FIR

- 146 - Spl.C.C.3/2006 Ex.P.1039a Signature of P.W.121 Ex.P.1040 Search list Ex.P.1041 Search list Ex.P.1042 File containing specimen handwriting and signature of P.W.14 and wife of accused no.1 Ex.P.1043 to 31 Cheques issued in the name of accused 1073 no.1 Ex.P.1074 Rental Agreement Ex.P.1075 Document No.751 containing pages 1 to 49 Ex.P.1076 Document No.752 containing pages 1 to 40 Ex.P.1077 Document No.753 containing pages 1 to 43

4. LIST OF DOCUMENTS EXHIBITED ON BEHALF OF ACCUSED: -

- NIL-

5. LIST OF MATERAIL OBJECTS MARKED:

- Nil -

(S.K.VANTIGODI) XLVI Additional City Civil and Sessions Judge and Special Judge  
for CBI Cases, Bengaluru.