

District-Ranchi

Dated Ranchi the day of 2nd February, 2012

In the Court of VIIth Special Judge, C.B.I. (AHD Scam case)

Ranchi

R.C. Case No. 41(A)/1996-Pat.

STATE through Central Bureau of Investigation.....Prosecution

- V e r s u s -

01. Braj Bhushan Prasad,

The then Budget and Accounts Officer, Directorate of Animal Husbandry,
Bihar, Patna aged about 72 years..

02. Erick Kerketta,

The then District Animal Husbandry Officer, Sahebganj, aged about 62
years.

03. Bimal Kant Das,

The then Touring Veterinary Officer (Mobile), Sahebganj aged about 65
years.

04. Krishna Murari Shah, the then Touring Veterinary Officer (Mobile),
Sahebganj, aged about 60 years.

05. Sudarshan Ram,

The then Accounts Officer of District Animal Husbandry Office,
Sahebgang aged about 55 years.

06. Vijay Kumar,

Treasury Officer, Sahebganj.....aged about 58 years,

07. Satya Narayan Jha @ S.N. Jha,

The then Treasury Officer of Sahebganj aged about 56 years.

08. Alok Kumar Gupta,

The then Accountant, Treasury at Sahebganj aged about 71 years.

09. Ashok Kumar Ghosh,

- Treasury Assistant in Sahebganj.....aged about 70 years,
10. Shailendra Kumar Mishra,
Treasury Assistant at Sahebganj..... aged about 50 years,
11. Tripurari Mohan Prasad,
Prop. of M/s Bihar Surgico Medico Agency, Patna aged about 57 years.
12. Sushil Kumar,
Prop. of M/s Samarpan Veterinary, Patna.....aged about 39 years
13. Sunil Kumar Sinha
Proprietor of M/s Baba Chemical Workds, Patna ...aged about 52 years.
14. Sarswati Chandra,
Proprietor of M/s S.R. Enterprises, Patna..... aged about 47
years,
15. Mahendra Prasad,
Manager of M/s S.R. Enterprises, aged about 50 years.
16. Sanjay Kumar Agrawal,
Proprietor of M/s Sanjay Kumar, Dumka..... aged about 40 years,
17. Ram Avtar Sharma,
Proprietor of M/s Tirupati Agency.....aged about 46 years,
18. Gopi Nath Das ,
Proprietor of M/s Radha Pharmacy, Dumkaaged about 54 years,
19. Phul Singh,
Prop. of M/s Gauri Distributors, Bhagalpur... aged about 50 years,
20. Arun Kumar Singh,
Prop. of M/s Vishwakarma Agency, Deoghar.....aged about 47 years,
21. Basant Kumar Sinha,
Proprietor of M/s Inter Pharmaceuticals, (I) Pvt. Ltd., Patna aged about 70
years.
22. Surendra Nath Sinha,
Managing Director of M/s Inter Pharmaceuticals (I) Pvt. Ltd., Patna aged
about 71 years.
23. Dr. Ajit Kumar Verma,
Proprietor of M/s Little Oak Pharmaceuticals, Calcutta aged about 67 years.

24. Smt. Chanchala Sinha,
Proprietor of M/s Magadh Chemical Works, Patna aged about 55 years.
25. Rabindra Prasad,
Manager of M/s Magadh Chemical Workds, Patna aged about 62 years.
26. Dayanand Prasad Kashyap,
Proprietor of M/s Vaishnav Enterprises, Ranchi aged about 58 years.

.....
.....Accused Persons

APPEARANCE:-

I) For the Prosecution (C.B.I):- Sri Shiv Kumar @ Kaka,

Spl. Public Prosecutor, C.B.I.

II) For the Accused Persons:-

i) For the Accused at Sl. Nos 8, 9, 10, 16, 18 :- Sri Sanjeev Chandra, Advocate.

ii) For the Accused at Sl. Nos. 15, 1, 14, 19, 23 :- Sri N.N. Tiwari, Advocate.

iii) For the accused at S. No. 6, 7 : Sri Arun Kumar Srivastava, Advocate

iv) For the Accused at Sl. Nos. 11, 12, 13 :- Sri Raj Kumar Sahay, Advocate.

v) For the Accused at Sl. No. 3, 4, 5, 26 :- Sri Sanjay Kumar, Advocate, and

vi) For the Accused at Sl. No. 17 :- Sri Naresh Prasad, Advocate

vii) For the Accused at Sl. No. 2: Sri Binod Kumar, Advocate

viii) For the accused at Sl. No. 20: Sri B.C. Mahto, Advocate

ix) For the accused at S. No. 21, 22, 24, 25: Sri A.K. Kanth, Advocate

CHARGE:-

Charge U/Ss. 120(B), 420, 467, 468, 471 and 477-A of the
Indian Penal Code (Hereinafter referred as 'the I.P.C.')

AND

Also U/Ss. 13(2) read with Section 13(1)(c) and 13(1)(d)
Of the Prevention of Corruption Act, 1988 (Herein
After referred as 'the P.C. Act')

PRESENT:-

**Sri Gitendra Kumar Singh,
1st Addl. Judicial Commissioner-cum-
VIIth Special Judge, C.B.I. (AHD Scam cases),
Ranchi.**

J U D G E M E N T

01. All the above named accused persons are facing trial and have been jointly charged for the offence punishable U/Ss. 120-B, 420, 467, 468, 471, 477-A of the Indian Penal Code and also U/Ss. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988.

It is alleged that all these accused persons and with Rameshwar Choudhary, Shailesh Prasad and Shiv Kumar Patwari, who have been taken as Approvers, and with co-accused Dr. Shyam Bihari Sinha, Dr. Jugal Kishore and Laxmi Narayan Singh (since died) during the period 1990-91; 1991-92 and 1995-96 at Sahebganj, Dumka, Patna and other places in Bihar were party to a criminal conspiracy and created forged and fake Allotment Letters, false and fake Supply and Purchase orders, created and submitted false fake Supply Bills, Invoices, created false contingency Bills and its submission. Further falsely certifying the receipt of materials. Further fraudulently and dishonestly passing the false fake contingent and Supply Bills and Invoices. Prepared documents false and Books of Account falsely, justifying the issuance of forged Allotment Letters and fraudulent purchase receipt and materials, cheating of Government money and further abusing the official position for pecuniary gains, etc., and in pursuance thereof a sum of Rs. 3,15,728=47; Rs. 43,16,792=40; Rs. 27,19,726=50 and Rs. 6,02,630=00 for the years 1990-91, 1991-92, 1992-93 and 1995-96 respectively were dishonestly and fraudulently withdrawn from the Sahebganj Treasury against the forged and fake Allotment Letters without valid sanction and beyond Budget allocation through false and fake Supply and Purchase Orders, false and fake Supply bills, Invoices have falsely certified of receipt of materials, false contingent Bills, Advice, etc., and for all these offences they are facing trial in this case.

02. All the above named accused persons have also been charged separately as follows:-

(i) Accused Braj Bhushan Prasad stands charged U/Ss. 420, 467, 468, 471, 477-A of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a sum of Rs. 3,15,278=47 (Rupees Three lakhs Fifteen thousand Two hundred Seventy-eight and paise forty-seven); Rs.43,16,793=40 (Rupees Forty-three lakhs Sixteen thousand Seven hundred Ninety-three and paise forty); Rs. 27,19,726=50 (Rupees Twenty-seven lakhs Nineteen thousand Seven hundred Twenty-six and paise fifty) and Rs. 6,02,630=00 (Rupees Six lakhs Two thousand Six hundred thirty) during the years 1990-91, 1991-92, 1992-93 and 1995-96 respectively through Sahebganj Treasury, State of Bihar.

(ii) Accused Dr. Erick Kerketta has been charged U/Ss. 420, 467, 468, 471, 477-A of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 7,05,947=23 (Rupees Seven lakhs Five thousand Nine hundred forty-seven and twenty-three paise) during the period 1990-91, 1991-92 through Sahebganj Treasury, State of Bihar.

(iii) Accused Bimal Kumar Das stands charged U/Ss. 420, 467, 468, 471, 477-A of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 45,58,208=00 (Rupees Forty-five lakhs fifty-eight thousand two hundred Eight) during the years 1990-91 to 1992-93 and 1995-96 from the Sahebganj Treasury, Government of Bihar.

(iv) Accused Krishna Murari Shah stands charged U/Ss. 420, 467, 468, 471, 477-A of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 1,26,000 (Rupees One lakhs Twenty-six thousand) during the years 1990-91 and 1991-92 from the Sahebganj Treasury, Government of Bihar.

(v) Accused Sudarshan Ram stands charged U/Ss. 420, 467, 468, 471, 477-A of the Indian Penal Code and U/Sec. 13(2) of the Prevention of

Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 6, 74,989=22 (Rupees Six lakhs Seventy-four thousand Nine hundred Eighty-nine and paise twenty-two) during the years 1990-91 to 1992-93 and 1995-96 from the Sahebganj Treasury, Government of Bihar.

(vi) Accused Vijay Kumar stands charged U/Ss. 420 of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 44,43,782=00 (Rupees Forty-four lakhs forty-three thousand seven hundred Eighty-two) during the years 1991-92, 1992-93 and 1995-96 from the Sahebganj Treasury, Government of Bihar.

(vii) Accused S.N. Jha stands charged U/Ss. 420 of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 96,604=76 (Rupees Ninty-six thousand Six hundred four and paise seventy-six) during the years 1991-92 to 1995-96 from the Sahebganj Treasury, Government of Bihar.

(viii) Accused Alok Kumar Gupta stands charged U/Ss. 420 of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs.79,54,428=37 (Rupees Seventy-nine lakhs fifty-four thousand four hundred twenty-eight and paise thirty-seven) during the years 1990-91 to 1992-93 and 1995-96 from the Sahebganj Treasury, Government of Bihar.

(ix) Accused Ashok Kumar Ghosh stands charged U/Ss. 420 of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs.74,84,009=00 (Rupees Seventy-four lakhs Eighty-four thousand nine) during the years 1990-91 to 1992-93 and 1995-96 from the Sahebganj Treasury, Government of Bihar.

(x) Accused Shailendra Kumar Mishra stands charged U/Ss. 420 of the Indian Penal Code and U/Sec. 13(2) of the Prevention of Corruption Act, 1988. In respect of this accused the defalcated amount in question is a total sum of Rs. 4,70,419=00 (Rupees Four lakhs Seventy thousand Fur hundred

nineteen) during the years 1990-91 to 1992-93 and 1995-96 from the Sahebganj Treasury, Government of Bihar.

(xi) Accused Tripurari Mohan Prasad, Proprietor of M/s Bihar Surgico Medico Agency, Patna and M/s Mastrin Pharmaceutical, Patna stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 25,48,168=00 by submitting 19 (nineteen) numbers of fake, forged and fabricated Bills and Supply Orders to Animal Husbandry Department, Godda and dishonestly received the said amount during the year 1990-91, 1991-92 and 1995-96.

(xii) Accused Sushil Kumar Sinha, Proprietor of M/s Samarpan Enterprises, Patna stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 8,24,826=01=00 by submitting 20 (Twenty) numbers of fake, forged and fabricated Bills and Supply Orders to Animal Husbandry Department, Godda and dishonestly received the said amount during the year 1990-91, 1991-92 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xiii) Accused Sunil Kumar Sinha, Proprietor of M/s Baba Chemical Works, Patna stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 2,46,603=37 by submitting 8 (Eight) numbers of fake, forged and fabricated Bills and Supply Orders to Animal Husbandry Department, Godda and dishonestly received the said amount without effecting supply during the year 1990-91, 1991-92 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xiv) Accused Smt. Sarswati Chandra, Proprietor of M/s S. R. Enterprises stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 9,51,639=26 by submitting 20 (Twenty) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the

supply during the year 1990-91, 1991-92 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xv) Accused Mahendra Prasad, Manager of M/s S. R. Enterprises stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 9,51,639=26 by submitting 20 (Twenty) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xvi) Accused Sanjay Kumar Agrawal, Proprietor of M/s Sanjay Kumar Cattle Feed and General Supplier, Dumka stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 6,00,000=00 by submitting 10 (Ten) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xvii) Accused Ram Avtar Sharma, Proprietor of M/s Tripti Agency, Patna stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 4,99,599=00 by submitting eight (8) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xviii) Accused Gopi Nath Das, Proprietor of M/s Radha Pharmaceuticals stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 31,512=00 by submitting one (1) number of fake, forged and fabricated Bill and Supply Order to District Animal Husbandry Office,

Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xix) Accused Phul Singh, Proprietor of M/s Gauri Distributors, Bhagalpur stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 34937=00 by submitting one (1) number of fake, forged and fabricated Bill and Supply Order to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xx) Accused Arun Kumar Singh, Proprietor of M/s Vishwakarma stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 7,000=00 by submitting one (1) number of fake, forged and fabricated Bill and Supply Order to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xxi) Accused Surendra Nath Sinha, Proprietor of M/s Inter Pharmaceuticals (i) Pvt. Limited, Patna stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 97,313=00 by submitting four (4) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xxii) Accused Basant Kumar Sinha, Director of M/s Inter Pharmaceuticals (i) Pvt. Limited, Patna stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 97,313=00 by submitting four (4) numbers of fake, forged and fabricated Bills and Supply Orders to District

Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xxiii) Accused Dr. Ajit Kumar Verma, Proprietor of M/s Little Oak Pvt. Limited stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 6,09,959=00 by submitting eleven (11) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xxiv) Accused Chanchala Sinha, Proprietor of M/s Magdh Medical Works stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 85,443=00 by submitting two (2) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xxv) Accused Rabindra Prasad, Manager of Magadh Chemical Works stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 85,443=00 by submitting two (2) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

(xxvi) Accused Dayanand Prasad Kashyap, Proprietor of M/s Vaishnavi Enterprises stands charged U/Ss. 420, 467, 468, 471 of the Indian Penal Code. In respect of this accused the defalcated amount in question is a total sum of Rs. 14,19,840=00=00 by submitting thirty-three (33) numbers of fake, forged and fabricated Bills and Supply Orders to District Animal

Husbandry Office, Godda and dishonestly received the said amount without effecting the supply during the year 1990-91, 1991-92, 1992-93 and 1995-96 at Sahebganj, Dumka, Patna and other places of Bihar.

03. The prosecution case, in short, is that originally the instant case was registered by Sahebganj P.S. vide F.I.R. No. 11/96 dated 10.02.96 U/Ss. 467/468/477-A/471/419/420/409/120-B/34 of the Indian Penal Code on the basis of a complaint received from Sri Rajendra Prasad, the then Sub-Divisional Officer, Sahebganj vide No. 118/Confidential dated 10.2.96.

The allegations contained in that letter, in brief, is that Sri Md. Wasimuddin the then In-charge District Animal Husbandry Officer, Sahebganj; Bimal Kumar Das, the then Touring Veterinary Officer (Mobile); Sudharshan Ram, the then Accountant, O/o the District Animal Husbandry Office, Sahebganj; Jugal Kishore Singh, Retired District Animal Husbandry Officer, Sahebganj; Erick Kerketta Former District Animal Husbandry Officer, Sahebganj along with Suppliers namely M/s Maghdh Medical Corporation, Patna; M/s Mastrin Pharmaceuticals (P) Limited, Patna; M/s Samarpan Veterinary Enterprises, Patna; M/s Bihar Surgico Medico Agency, Patna; M/s Sri Baba Chemical Works, Patna and unknown others entered into a criminal conspiracy and in pursuance thereof manufactured and passed fake Machine Bills with criminal intention to cheat the Government of Bihar by encashing those Bills. The fraudulent withdrawals made time to time as identified by the Complainant were Rs. 10,02,457=56 (Rupees Ten lakhs Two thousand Four hundred Fifty-Seven and paise fifty-six) in July, 1991; Rs. 33,99,247=00 (Rupees Thirty-three lakhs Ninety-nine thousand Two hundred Forty-seven) during March 1992; Rs. 27.77 lakhs during the year 1992-93 and Rs. 5.40 lakhs during 1995-96.

Later on case was handed over to the Central Bureau of Investigation as per the order dated 11.3.96 of the Hon'ble High Court of Patna in C.W.J.C. No. 1617/96; C.W.J.W. No. 1642/96; C.W. J.C. No. 459/96(R); C.W.J.C. No. 451/96 (R); C.W.J.C. No. 602/96 (R); C.W.J.C. No.676/96 (R); C.W.J.C. No. 641/96 (R) and C.W.J.C. No. 687/96 (R). The Hon'ble High Court of Patna authorized the Central Bureau of Investigation to investigate and scrutinize all the cases of excess withdrawals and expenditures in Animal Husbandry Department, Bihar during the period 1977-78 and 1995-96 in which such withdrawals are found to be fraudulent

character to show its logical conclusion. The Hon'ble Supreme Court of India in his Judgment dated 19.3.96 in S.L.P. (Civil) No. 5811/96 modified the order of the Hon'ble High Court of Patna to the extent that Central Bureau of Investigation will take over the investigation of the cases already registered by the State Police and will take the same to the logical conclusion.

Accordingly, a Regular Case has been registered by the Central Bureau of Investigation by numbering as Criminal Case Number R.C. 41(A)/96-Pat dated 12.4.96 U/Ss. 120-B/467/468/471/477-A/419/420/409/34 of the Indian Penal Code and U/Sec. 13(2) read with Sections 13(1)(c) & (d) of the Prevention of Corruption Act, 1988 against all the above named accused persons and other unknown. The investigation of the case was entrusted to Sri R.K. Singh, Deputy Superintendent of Police, Patna.

The investigation revealed that constitutional provision relating to state financial management are contained in Articles 202 to 206, 266 & 267 of the Indian Constitution. Article 202 provides for laying down statement of estimated receipts and expenditure, called Annual Financial Statement or budget in respect of every financial year before the State Legislature. Article 205 provides that if the actual expenditure exceeds the budget amount supplementary budget should be passed. Article 266 provides for contingency fund for each state as the legislature of that state may establish by law. In order to formulate the budget the Finance Department asks all the Departments to submit their budget requisitions within prescribed time in prescribed pro forma for non-plan and plan separately. Each Department may have one or more major head of expenditure. Major heads are divided into minor heads. These minor heads are generally the broad schemes under which expenditure is incurred separately by the department these minor heads are divided into sub-heads as per the activities included in those schemes represented by the Minor Heads. In order to calculate the expenditure of the sub-heads, each sub head is divided into some detailed heads as of office expenses, salary, DA, TA, material supply, machines, instruments, etc. Once the appropriation bill is passed by the legislature, the Government circulates printed books separately for non-plan and plan scheme to all the controlling officers or Head of Departments. It

then becomes the responsibility of the Controlling Officers to allocate the budget fund to the DDOs as per the boundary set by the approved schemes. Schemes are of two natures namely permanent and temporary. Temporary schemes requires to be approved by the Ministry of Planning & Development., Government of Bihar, every year, the guidelines being provided by the sponsors, i.e. Central Government, State Government, World Bank, Nationalized Banks and other Financial institutions. Once the scheme becomes permanent, it need not be approved every year separately. The Drawing and Disbursing Officers are required to submit the detail expenditure report at the end of each quarter to the Controlling Officer. The Controlling Officer should submit the same to the Accountant General at the end of the year for reconciliation. Intimation should be sent by the AG to the Controlling Officer, when the total progressive expenditure under any head advanced rapidly and there is likelihood of an excess expenditure over the budget grant. Rules regarding accounting are given in Section-IV of chapter – of Bihar Financial Rules, Vol.-I. All the bills charged by the DDOs on the consolidated or contingency funds required to be routed through the Treasury. The checking to be made by the Treasury Officer before passing are given in Rule 189 of Bihar Treasury Code and Appendix – 13 of Bihar Treasury Code, Vol. II. The main thing which should be checked by the Treasury Officers/officials are as follows:-

- 1. The month for which the bill is drawn, is duly filled in;*
- 2. The major, minor, sub-heads and primary units of appropriation are filled
in properly;*
- 3. The bill together with the necessary certificates, has been signed by the head of the office or by another officer for him and design, of drawing is given.*
- 4. The allotment and expenditure have been noted in the space provided for the purpose.*

During the first two months, the beginning of the financial year, i.e. upto the 31st May when the allotment has not been communicated to the drawing officer, contingent bills may be paid, if the words, “applied for”, have been noted in the space meant for noting the figures of allotment and expenditure.

The policy of the Government of Bihar regarding purchase of articles are given in appendix- 8 of Bihar Financial Rules, Vol.-II. The salient features are as follows:-

i) In cases of supply of all articles, worth more than Rs. 1,000=00 tender should be invited and accepted only after the quality test which may be carried out during manufacture, before or after dispatch from supplier's premises. An officer's financial powers in the matter of purchase of stores ordinarily extends to the limit to which he is empowered to enter into contracts. Rule 130 of Bihar State Financial Rules, Vol. 1, clearly states that purchase orders should not be split in order to avoid the necessity for obtaining the sanction of higher authority, as required with reference to the total amount of the order. The Financial power of the Drawing and Disbursing Authority has been given in Section -2 of Chapter -7 for contingencies of Bihar Financial Rules, Vol.-I. The financial power of the DDOs of the AHD has been given in the circular bearing No. 2BT(2)/507/77/AH/3697 dated 25.3.77, issued by Shri BB Nathan, the then Secretary, AHD & F, are as follows:-

- (I) DAHO - Rs.5,000=00
- (II) RDAH - Rs. 15,000=00

It is required that bill should be printed and sub-vouchers should be in Indian language and all signatures in Indian Language are transliterated and marks of thumb impressions are attested. When a drawing officer desires to draw money through a messenger, who is an employee of the office, he should invariably record a separate authority in prescribed pro forma. The list of irregularities, which is treated as sufficiently serious to necessitate disciplinary action, has been given in Rule 190 of the Bihar Treasury Code, Vol.-I.

It has been revealed during investigation that Dr. S.B. Sinha was the kingpin among the conspirators. In the initial stage, the modus operandi was to divert funds of other regions to Chotanagpur and Santhalpargana Regions, where he already got the DDOs of his choice posted through manipulation or pairvi. Later on, when flow of central funds became choked due to internal political and economic factors, fake allotment letters started to be manufactured and distributed for encashment of passing the fake medicines and fodder bills of the suppliers. The said S.B. Sinha, used to maintain direct liaison with the important suppliers for having access

to the first hand information of the field. This exercise denied any opportunity to the DDOs, however important role might have been played by him in facilitating the fraud, to threaten the position enjoyed by the S.B. Sinha. Moreover, Demand Drafts of big suppliers like accused Tripurari Mohan Prasad used to be brought through the respective DDOs, because they used to consider it below their dignity to visit the unit offices of AHD. Moreover, as Regional Joint Director, AHD, Ranchi the said S.B. Sinha was having knowledge about the maximum stretchable limit of central and other funds under planned Schemes, because the annual budget indent for Centre sponsored scheme, planned schemes, etc., used to be prepared by the office of RDAH, Ranchi.

The case originally registered by Sahebganj P.S. and subsequently investigation of the case was taken over by the CBI, Patna as per the order of the Hon'ble High Court, Patna. Investigation has revealed that withdrawals to the tune of Rs. 3,15,278=00; Rs. 43,16,793=40; Rs. 27,19,726=50 and Rs. 6,02,630=00 were fraudulently and dishonestly made during the financial years 1990-91, 1991-92, 1992-93 and 1995-96 respectively, on the strength of two fake allotment letters and 14 fake sub-allotment letters. During investigation, a total of 163 bills worth Rs. 67,49,989=22 were seized. As many as six bills worth Rs. 60,000=00 vide which advances were paid to trainees were found irrelevant.

Investigation has revealed that during 1990-91 no fake allotment letters were used. During 1991-92 five fake sub-allotment letters issued by Dr. Shesh Muni Ram the then RDAH, Dumka were used and during 1992-93 a total of six sub-allotment letters issued by the said S.M. Ram were used. The details of these letters have already been given in the above chart. Similar is the story of those fake allotment letters on the basis of which the fake sub-allotment letters were issued in favour of DAHO, Sahebganj by Dr. Shesh Muni Ram, the then RDAH, Dumka. These fake allotment letters were procured by said Dr. S.M. Ram from Dr. S.B. Sinha, which proves their active connivance in the fraudulent withdrawal of Government funds as stated above. Dr. S.M. Ram distributed the non-existent fund, purported to have been allotted against fake allotment letters, to the DDOs working under his jurisdiction through fake sub-allotment letters signed by him. All the details of those fake sub-allotment letters were written in Allotment registers maintained in the Office of Regional Director,

Animal Husbandry, Dumka by Rameshwar Choudhury, the then Head Clerk of that office in connivance with Dr. Shesh Muni Ram. Rameshwar Choudhury also prepared some of these fake sub-allotment letters knowing fully well the fake nature of those letters and was in turn signed by Dr. S.M. Ram. Dr. Shesh Muni Ram procured relevant documents related with the fraudulent withdrawals made by the DDOs including DAHO, Sahebganj on the false plea of PAC enquiry and caused disappearance of some of those documents. Investigation further discloses that during 1995-96 to fake allotment letters were used. Both the fake allotment letters were prepared as per the direction of Dr. S.B. Sinha and he himself distributed those fake letters among the DDOs of his choice. The fake allotment letter No. 3969 dated 26.7.95 and 3971 dated 26.7.95 shown above in the chart were signed by Sri Braj Bhushan Prasad and dispatch Nos. on these were written by Mahendra Prasad. DEQD opinion is positive in this regard.

Thus, against genuine allotment of Rs. 1,55,000=00 received vide five genuine allotment letters during 1991-92 an amount of Rs. 43,16,793=47 was fraudulently and dishonestly withdrawn by passing 100 fake medicines/fodder bills of accused suppliers on the strength of one fake allotment and five fake sub-allotment letters worth Rs.5,00,000=00 and Rs. 36,25,000=00 respectively as stated above under minor head 101(3) material supply. Similarly, during 1992-93, against genuine allotment of Rs. 1,05,000=00 allotted vide two letters under 101(3) material supply; Rs.30,000=00 allotted vide three allotment letters under 102(4) material supply machines and other expenses; and Rs. 46,000=00 allotted vide two allotment letters under 101(5) material supply an amount of rs. 27,19,726=50 was fraudulently withdrawn against fake medicine bills passed on the strength of those letters as well as five fake sub-allotment letters issued by S.M. Ram worth Rs. 25,50,000=00. In 1995-96 against genuine allotment of Rs. 60,000=00 under 101(3) material supply received vide three allotment letters an amount of Rs. 6,02,630=00 was fraudulently withdrawn against two fake allotment letters worth Rs.5.35 lakh by passing 16 fake medicine bills of different supplier firms. Thus, the story of genuine allotment, fake allotment and fraudulent withdrawals may be summarized as follows:-

Sl. No.	Financial Years	Total Genuine allotment	Total fake allotment	Total Allotment	Total Fraudulent withdrawals
01.	1990=91	Rs.3,10,000=00	-	Rs.3,10,000=00	Rs.3,15,278=47

02.	1991-92	Rs.1,55,000=00	Rs.42,25,000=00	Rs.42,80,000=00	Rs.43,16,793=40
03.	1992-93	Rs.1,81,000=00	Rs.25,50,000=00	Rs.27,31,000=00	Rs.27,19,726=50
04.	1995-96	Rs.60,000=00	Rs.5,35,000=00	Rs.5,95,000=00	Rs.6,02,630=00

During investigation sufficient evidences and materials have been collected by the Central Bureau of Investigation against all the accused persons and lastly Charge-Sheet has been filed on 08.03.2000 U/Ss. 120-B read with Section 420/467/468/471/477-A/201 of the Indian Penal Code and U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 against all the above named accused persons and others.

Accordingly, cognizance has been taken on 08.03.2000 by the Special Judge, CBI (AHD Scam), Patna.

04. It is important to mention here that Charge-sheet was submitted against thirty-eight (38) accused persons, out of them two accused namely M/s Mastrin Pharmaceuticals Pvt. Limited and M/s Inter Pharmaceuticals (I) Pvt. Ltd. were Firms. There Proprietors namely Krishna Murari Prasad and Surendra Nath Sinha have also been made accused in the Charge-Sheet hence, the name of these two firms have been excluded from the Column of accused persons. After excluding the above named two firm, out of 36 accused persons, six accused persons namely (1) Dr. Md. Wasimuddin, D.A.H.O., Sahebganj; (2) Dr. Jugal Kishore Singh, D.A.H.O., Sahebganj; (3) Dr. Shesh Muni Ram, Regional Director, AHD, Dumka; (4) Laxmi Narayan Singh, Treasury Officer, Sahebganj; (5) Dr. Shyam Bihari Sinha, Regional Joint Director, AHD, Ranchi and (6) Sutughan Hassa, Treasury Officer, Sahebganj expired and their names have been expunged. One accused persons Sushil Kumar Jha, Proprietor of M/s Gauri Distributors, Bhagalpur pleaded his guilt and accordingly he was convicted. Three accused persons namely (1) Shailesh Prasad Singh, Proprietor of M/s Shakti Pharmaceuticals, Bhagalpur, (2) Shiv Kumar Patwari, Proprietor of M/s Shiv Kumar Patwari, Dumka and (3) Rameshwar Choudhary, Head Clerk, Regional Director Office, AHD, Dumka have been made Approvers. At present the above named twenty-six (26) accused persons are facing trial in this case.

05. Charges read over and explained to the accused persons in Hindi to which they pleaded not guilty and claimed to be tried.

06. The Court has to adjudicate that whether the prosecution has been able to prove its case beyond all shadows of doubt or not?

FINDINGS

07. Altogether ninety-eight (98) witnesses have been examined on behalf of the prosecution.

P.W. 1 is Surendra Mohan Sinha, Retired Head Clerk O/o District Animal Husbandry Office, Bhagalpur.

P.W. 2 is Nand Kumar Prasad, Statistical Assistant, AHD, Regional Director Office, Bhagalpur.

P.W. 3 is Janardan Prasad, Head Clerk, District Animal Husbandry officer, Sahebganj.

P.W. 4 is Satya Sadhan Chatterjee, Retd. Accountant Sahebganj Treasury.

P.W. 5 is Narendra Kumar Makhija, Cement Pipe Manufacturer.

P.W. 6 is Uttam Kumar Sheel, Manager, Cement Pipe Manufacturer, Ranchi.

P.W. 7 is Capt. Nageshwar Prasad Yadav, Prof. And Head of Department of Pharmecy, Nalanda Medical College, Patna.

P.W. 8 Dr. Pramod Ranjan Sinha, Retired D.A.H.O, Sahebganj.

P.W. 9 Sidharth Chakraborty, Businessman, Metal Container Manufacturer.

P.W.10 is Vijay Kumar Mehtrotra, Research Officer, Institute of Animal Health and Production, Patna (Bihar).

P.W. 11 is Jagjit Singh, Rtd. Drug Controller.

P.W. 12 is Pradeep Kumar Ghosh, Testing Chemist.

P.W. 13 is Santosh Kumar Khirwal,

P.W. 14 is Inder Kumr Kanodia, Builder.

P.W. 15. is Dinesh Chandra Srivastava, Rtd. Divisional Marketing Manager, Sarabhai Chemicals.

P.W. 16 Arun Kumar Mishra, Marketing Controller, Concept Pharma, Patna.

P.W. 17 Umesh Kumar Sinha, Deputy Manager, M/s Karnatka Antibiotic and Pharmaceuticals Ltd. Bangalore.

- P.W. 18 Ramji Rai, Retired Inspector, C.B.I..
- P.W. 19. Manoj Kumar Roy, Senior Supply cum Manager, Glaxo India Ltd.
- P.W. 20 Rameshwar Prasad Choudhary, Rtd. Head Clerk O/o Regional Director, AHD, Dumka. (Approver).
- P.W. 21. Dr. Amiya Kumar Chakraborty, General Manager, M/s Brihans Laboratory.
- P.W. 22 Krishna Prasad, Retd. Senior Deputy Accountant General, Ranchi.
- P.W. 23 Dr. Gulab Chand Bhagat, Block Animal Husbandry officer, Litipara, Dumka.
- P.W. 24. Dr. Vishnu Prasad Manjhi. T.V.O (M), Sahebganj.
- P.W. 25. Dilip Kumar Patwari, Transporter.
- P.W. 26 Dr. Samarjeet Mandal, T.V.O. (M), Asura, Jhinkpani.
- P.W. 27 Dr. Bipin Kumar Sinha, K.V.O., Dhanbad.
- P.W. 28. Dr. Kamla Kant, Retd. T.V.O., Kadma
- P.W. 29. Dr. Asim Kumar Sarkar, Block Animal Husbandry officer, Pakur.
- P.W. 30 Shyam Sunder Sharma, Service in Private Sector.
- P.W. 31 Guru Dayal Singh, Employee of Auto India, Jamshedpur.
- P.W. 32 Madhukar Verma, Sales Manager, Lamb's Pharmaceuticals, Patna.
- P.W. 33. Gopal Khaware, Unemployed Person,
- P.W. 34 Bhulan Kumar Singh, Businessman.
- P.W. 35 Sadarshan Kumar Bansal, Builder, New Delhi.
- P.W.36 Ram Nath Prasad, Typist. Law Department, Govt. of Bihar, Patna.
- P.W. 37. Arun Kumar Singh, Branch Manager, Bank of Baroda, Patna.
- P.W. 38 Manohar Ram, Retd. Addl. Secretary, PHED, Govt. of Bihar, Patna.
- P.W. 39 Anil Madhav Kulkarni, Bank Officer, Canara Bank, Mumbai.
- P.W. 40 Mohan Benani, Business in Chemical ,
- P.W. 41 Pragati Narayan Jha, Bank Manager, Bank of Baroda, Bokaro.
- P.W. 42, Dilip Kumar Shah, Steno, D.C. Office, Sahebganj.
- P.W. 43 Jawahar Lal Sinha, Bank Official, State Bank of India, Sahebganj.
- P.W. 44 Sapan Kumar Nandi, Manager, Punjab National Bank, Kolkatta.
- P.W. 45 Praful Kumar Choudhury, Branch Manager, SBI, Patna.
- P.W. 46 Vibhuti Mohan Varma, Dy. Manager, SBI, Muzzafarpur.
- P.W. 47 Anand Prakash Sinha, Chief Manager, SBI, Patratu.
- P.W. 48. Anand Vikram, Manager, SBI, Personnel Deptt. Patna.
- P.W. 49 Ghanshyam Lal, Depty Manager, SBI, Samastipur.
- P.W. 50 Smt. Nidhi Khare, Labour Commissioner, Ranchi.

- P.W. 51. Gautam Banerjee, Deputy General Manager, SBI, Calcutta.
- P.W. 52. Krishna Nand Singh, Sr. Branch Manager, Bank of Baroda.
- P.W. 53. Binodanand Jha, Assitant General Manager, Oriental Bank of Commerce, Calcutta.
- P.W. 54. Ashok Kumar Lakhmani, Retd. Assistant Manager, SBI, Gaya.
- P.W. 55. Vijay Kumar Mishra, Chief Manager, (Human Revenue), Patna.
- P.W. 56. Shah Md. Khilafat Hussain, Block Animal Husbandry Officer, Pathra. Sahebganj.
- P.W. 57. Shailesh Prasad Singh, Ad-Hoc Lecturer, Jasidih College, Deoghar, Approver.
- P.W. 58. Dr. Rajendra Paswan, Retd. Regional Director, AHD, Bhagalpur.
- P.W. 59. Dr. Dhanik Lal Mandal, Touring Veterinary Officer, Kurdeg.
- P.W. 60. Dr. Tej Narayan Singh, Retd. Pigry Development Officer, Ranchi.
- P.W. 61. Dr. Ratan Kumar Dubey, Jr. Veterinary Officer, Hazaribagh.
- P.W. 62. Dr. Kamlesh Singh, T.V.O., Pakharia.
- P.W. 63. Shiv Balak Choudhary, Director, AHD Department.
- P.W. 64. Dr. Akhilesh Kumar Singh, T.V.O., Mushari.
- P.W. 65. Dr. Ram Shankar Jha, T.V.O., Hardiya, Samastipur.
- P.W. 66. Shyam Charan Mishra, Clerk M/s Little Oak.
- P.W. 67. Dr. Braj Nandan Singh, T.V.O., Bero, Jharkhand.
- P.W. 68. Dr. Nehal Hussain, T.V.O., Parsaumi, Sitapur.
- P.W. 69. Madhav Jha, Manager, Vigilance Cell. C. C. L., Rajrappa.
- P.W. 70. Dr. Hanuman Prasad Varma, T.V.O. Dharhara, Mynger.
- P.W. 71. Dr. Binay Kumar, T.V.O. Silli.
- P.W. 72. Dr. Lal Bihari Prasad, Block Animal Husbandry Officer, Mandu.
- P.W. 73. Purshottam Kumar, Driver.
- P.W. 74. Dr. Arun Kumar, T.V.O., Mokama, Bihar.
- P.W. 75. Ramanand Kumar, Manager, Vigilance Cell. CCL, Ranchi.
- P.W. 76. Tribhuwan Prasad, Typist, AHD Directorate, Patna.
- P.W. 77. Dr. Jagdish Prasad, Block Animal Husbandry Officer.
- P.W. 78. Tarkeshwar Nath, Assistant in Budget Section. AHD, Patna.
- P.W. 79. Surya Narayan Pandey, State Police, Investigating Officer.
- P.W. 80. Jitendra Kumar Sinha, Ex-Chemist, M/s Inter Pharmaceuticals (I) Pvt., Patna.
- P.W. 81. Mithilesh Kumar Sinha, Chief Manager, Z.O. SBI, Patna.

P.W. 82 Bhola Nath Choudhury, Employee of Bengal Tin Box Manufacturing Company, Pvt. Limited.

P.W. 83. Devanand Sinha, Assistant in Cabinet Secretariate, AHD Budget Section, Patna.

P.W. 84. Naren Tribhuvandas Shah, Partner Tribhuvandas Firm.

P.W. 85 Jitendra Magan Lal Desai, Manager M/s Libatul Ltd.

P.W. 86. Sapan Dutta, Private Service.

P.W. 87 Anil Hirani. Partner of M/s Kushalchandra & Co. Mumbai.

P.W. 88 Anand Swaroop Gupta, Government Examiner of Questioned Documents.

P.W. 89. Laxmi Kant Das, Accountant, AHD, Godda.

P.W. 90. D. Bhattacharya, the Investigating Officer of this case.

P.W. 91. Shiv Kumar Patwari, Businessman, Approver.

P.W. 92. V.G.S. Bhatnagar, Government Examiner of Questioned Documents.

P.W. 93. Achraj Lal Dhan, Business of Surgical Goods.

P.W. 94. Arun Kumar Moitra, Assistant Manager, Femine Care, Gujarat.

P.W. 95 Dharamvir Singh Mallick, Inspector of C.B.I.

P.W. 96. Anjani Kumar Singh, Businessman.

P.W. 97 K.Y. Guru Prasad, The part Investigating Officer of this case, and

P.W. 98 Dr. Shashi Kumar Singh, Employee of Animal Husbandry Department.

08. The following exhibits have been marked in this case on behalf of the prosecution.

Ext. No.	Proved by	Nature of documents	Firm
Ext. 1	P.W.1	Search List	
2-2/6	PW3	Voucher(7) annexed with Bill No. 302/C-91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/7 to 2/16	PW3	Voucher(10) annexed with Bill No. 303(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/17 to 2/26	PW3	Voucher(10) annexed with Bill No. 304(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/27 to 2/36	PW3	Voucher(10) annexed with Bill No. 305(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/37 to 2/46	PW3	Voucher(10) annexed with Bill No. 306(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/47 to 2/57	PW3	Voucher(11) annexed with Bill No. 307(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/58 to 2/67	PW3	Voucher(10) annexed with Bill No. 308(C)/91-92	M/s Baishnow Enterprises, Khunti,

			Ranchi
2/68 to 2/77	PW3	Voucher(10) annexed with Bill No. 309(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/78 to 2/87	PW3	Voucher(10) annexed with Bill No. 310(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/88 to 2/97	PW3	Voucher(10) annexed with Bill No. 311(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/98 to 2/107	PW3	Voucher(10) annexed with Bill No. 312(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/108 to 2/117	PW3	Voucher(10) annexed with Bill No. 317(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/118 to 2/127	PW3	Voucher(10) annexed with Bill No. 318(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/128 to 2/137	PW3	Voucher(10) annexed with Bill No. 319(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/138 to 2/147	PW3	Voucher(10) annexed with Bill No. 320(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/148 to 2/157	PW3	Voucher(10) annexed with Bill No. 321(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/158 to 1/167	PW3	Voucher(10) annexed with Bill No. 322(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/168 to 2/178	PW3	Voucher(11) annexed with Bill No. 323(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/179 to 2/188	PW3	Voucher(10) annexed with Bill No. 324(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/189 to 2/198	PW3	Voucher(10) annexed with Bill No. 325(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/199 to 2/203	PW3	Voucher(5) annexed with Bill No. 326(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/204 to 2/213	PW3	Voucher(10) annexed with Bill No. 327(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/214 to 2/223	PW3	Voucher(10) annexed with Bill No. 328(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/224 to 2/233	PW3	Voucher(10) annexed with Bill No. 329(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/234 to 2/243	PW3	Voucher(10) annexed with Bill No. 330(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/244 to 2/253	PW3	Voucher(10) annexed with Bill No. 331(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/254 to 2/263	PW3	Voucher(10) annexed with Bill No. 332(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/264 to 2/273	PW3	Voucher(10) annexed with Bill No. 333(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/274 to 2/283	PW3	Voucher(10) annexed with Bill No. 334(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/284 to 2/293	PW3	Voucher(10) annexed with Bill No. 335(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/294 to 2/303	PW3	Voucher(10) annexed with Bill No. 336(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/304 to 2/313	PW3	Voucher(10) annexed with Bill No. 337(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/314 to 2/316	PW3	Voucher(3) annexed with Bill No. 347(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
2/317 to 2/335	PW3	Voucher(19) annexed with Bill No. 152(C)/91-92	M/s Shakti Pharma Distributors, Bhagalpur
2/336 to 2/356	PW3	Voucher(21) annexed with Bill No. 153(C)/91-92	M/s Shakti Pharma Distributors, Bhagalpur
2/357 to 2/375	PW3	Voucher(19) annexed with Bill No. 155(C)/91-92	M/s Shakti Pharma Distributors, Bhagalpur

2/376 to 2/396	PW3	Voucher(21) annexed with Bill No. 154(C)/91-92	M/s Shakti Pharma Distributors, Bhagalpur
2/397 to 2/406	PW3	Voucher(10) annexed with Bill No. 150(C)/91-92	M/s Sanjay Kumar, Dumka
2/407 to 2/416	PW3	Voucher(10) annexed with Bill No. 106(C)/91-92	M/s Sanjay Kumar, Dumka
2/417 to 2/426	PW3	Voucher(10) annexed with Bill No. 107(C)/91-92	M/s Sanjay Kumar, Dumka
2/427 to 2/436	PW3	Voucher(10) annexed with Bill No. 108(C)/91-92	M/s Sanjay Kumar, Dumka
2/437 to 2/448	PW3	Voucher(12) annexed with Bill No. 117(C)/91-92	M/s Sanjay Kumar, Dumka
2/449 to 2/458	PW3	Voucher(10) annexed with Bill No. 118(C)/91-92	M/s Sanjay Kumar, Dumka
2/459 to 2/472	PW3	Voucher(14) annexed with Bill No. 119(C)/91-92	M/s Sanjay Kumar, Dumka
2/473 to 2/483	PW3	Voucher(11) annexed with Bill No. 120(C)/91-92	M/s Sanjay Kumar, Dumka
2/484 to 2/496	PW3	Voucher(14) annexed with Bill No. 121(C)/91-92	M/s Sanjay Kumar, Dumka
2/497 to 2/514	PW3	Voucher(18) annexed with Bill No. 122(C)/91-92	M/s Sanjay Kumar, Dumka
2/515 to 2/522	PW3	Voucher(8) annexed with Bill No. 109(C)/91-92	M/s Tirupati Agency, Patna
2/523 to 2/534	PW3	Voucher(12) annexed with Bill No. 110(C)/91-92	M/s Tirupati Agency, Patna
2/535 to 2/549	PW3	Voucher(13) annexed with Bill No. 111(C)/91-92	M/s Tirupati Agency, Patna
2/550 to 2/562	PW3	Voucher(13) annexed with Bill No. 112(C)/91-92	M/s Tirupati Agency, Patna
2/563 to 2/573	PW3	Voucher(11) annexed with Bill No. 113(C)/91-92	M/s Tirupati Agency, Patna
2/574 to 2/585	PW3	Voucher(12) annexed with Bill No. 114(C)/91-92	M/s Tirupati Agency, Patna
2/586 to 2/598	PW3	Voucher(13) annexed with Bill No. 115(C)/91-92	M/s Tirupati Agency, Patna
2/599 to 2/614	PW3	Voucher(16) annexed with Bill No. 116(C)/91-92	M/s Tirupati Agency, Patna
2/615 to 2/623	PW3	Voucher(9) annexed with Bill No. 262(C)/91-92	M/s S.R. Enterprises, Patna
2/624 to 2/631	PW3	Voucher(8) annexed with Bill No. 263(C)/91-92	M/s S.R. Enterprises, Patna
2/632 to 2/639	PW3	Voucher(8) annexed with Bill No. 264(C)/91-92	M/s S.R. Enterprises, Patna
2/640 to 2/645	PW3	Voucher(7) annexed with Bill No. 265(C)/91-92	M/s S.R. Enterprises, Patna
2/646 to 2/654	PW3	Voucher(9) annexed with Bill No. 266(C)/91-92	M/s S.R. Enterprises, Patna
2/655 to 2/663	PW3	Voucher(9) annexed with Bill No. 267(C)/91-92	M/s S.R. Enterprises, Patna
2/664 to 2/675	PW3	Voucher(12) annexed with Bill No. 70(C)/91-92	M/s S.R. Enterprises, Patna
2/676 to 2/688	PW3	Voucher(13) annexed with Bill No. 71(C)/91-92	M/s S.R. Enterprises, Patna
2/689 to 2/701	PW3	Voucher(13) annexed with Bill No. 72(C)/91-92	M/s S.R. Enterprises, Patna
2/702 to 2/713	PW3	Voucher(12) annexed with Bill No. 73(C)/91-92	M/s S.R. Enterprises, Patna
2/714 to 2/725	PW3	Voucher(12) annexed with Bill No. 74(C)/91-92	M/s S.R. Enterprises, Patna
2/726 to 2/737	PW3	Voucher(12) annexed with Bill No. 75(C)/91-92	M/s S.R. Enterprises, Patna
2/738 to 2/749	PW3	Voucher(12) annexed with Bill No. 76(C)/91-92	M/s S.R. Enterprises, Patna
2/750 to 2/763	PW3	Voucher(14) annexed with Bill No. 77(C)/91-92	M/s S.R. Enterprises, Patna
2/764 to 2/775	PW3	Voucher(12) annexed with Bill No. 78(C)/91-92	M/s S.R. Enterprises, Patna
2/776 to 2/787	PW3	Voucher(12) annexed with Bill No. 79(C)/91-92	M/s S.R. Enterprises, Patna
2/788 to 2/796	PW3	Voucher(9) annexed with Bill No. 80(C)/91-92	M/s S.R. Enterprises, Patna
2/797 to 2/799	PW3	Voucher(3) annexed with Bill No. 283(C)/91-92	M/s S.R. Enterprises, Patna
2/800 to 2/801	PW3	Voucher(2) annexed with Bill No. 284(C)/91-92	M/s S.R. Enterprises, Patna
2/802 to 2/806	PW3	Voucher(5) annexed with Bill No. 71(C)/91-92	M/s S.R. Enterprises, Patna
2/807 to 2/810	PW3	Voucher(4) annexed with Bill No. 64(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/811 to 2/815	PW3	Voucher(5) annexed with Bill No. 66(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/816 to 2/820	PW3	Voucher(5) annexed with Bill No. 67(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/821 to 2/826	PW3	Voucher(6) annexed with Bill No. 68(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/827 to 2/830	PW3	Voucher(4) annexed with Bill No. 69(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/831 to 2/835	PW3	Voucher(5) annexed with Bill No. 70(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/836 to 2/842	PW3	Voucher(7) annexed with Bill No. 84(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/843 to 2/849	PW3	Voucher(7) annexed with Bill No. 86(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/850 to 2/857	PW3	Voucher(8) annexed with Bill No. 87(C)/91-92	M/s Little Oak Pharmaceutical,

			Calcutta
2/858 to 2/865	PW3	Voucher(8) annexed with Bill No. 90(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/866 to 2/872	PW3	Voucher(7) annexed with Bill No. 92(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
2/873 to 2/882	PW3	Voucher(10) annexed with Bill No. 363(C)/91-92	M/s Inter Pharmaceuticals (India) Pvt. Ltd., Patna
2/883 to 2/892	PW3	Voucher(10) annexed with Bill No. 250(C)/91-92	M/s Inter Pharmaceuticals (India) Pvt. Ltd., Patna
2/893	PW3	Voucher(1) annexed with Bill No. 977(C)/91-92	M/s Inter Pharmaceuticals (India) Pvt. Ltd., Patna
2/894 to 2/898	PW3	Voucher(5) annexed with Bill No. 279(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/899 to 2/905	PW3	Voucher(7) annexed with Bill No. 227(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/906 to 2/912	PW3	Voucher(7) annexed with Bill No. 228(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/913 to 2/922	PW3	Voucher(10) annexed with Bill No. 260(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/923 to 2/938	PW3	Voucher(16) annexed with Bill No. 261(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/939 to 2/947	PW3	Voucher(9) annexed with Bill No. 271(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/948 to 2/956	PW3	Voucher(9) annexed with Bill No. 272(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/957 to 2/965	PW3	Voucher(9) annexed with Bill No. 289(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/966 to 2/974	PW3	Voucher(9) annexed with Bill No. 290(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/975 to 2/983	PW3	Voucher(9) annexed with Bill No. 291(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/984 to 2/992	PW3	Voucher(9) annexed with Bill No. 296(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/993 to 2/997	PW3	Voucher(5) annexed with Bill No. 298(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/998 to 2/1006	PW3	Voucher(9) annexed with Bill No. 299(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/1007 to 2/1016	PW3	Voucher(10) annexed with Bill No. 300(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/1017 to 2/1018	PW3	Voucher(2) annexed with Bill No. 359(C)/91-92	M/s Samarpan Veterinary Enterprises, Patna
2/1019 to 2/1032	PW3	Voucher(14) annexed with Bill No. 130(C)/95-96	M/s Samarpan Veterinary Enterprises, Patna
2/1033 to 2/1044	PW3	Voucher(12) annexed with Bill No. 131(C)/95-96	M/s Samarpan Veterinary Enterprises, Patna
2/1045 to 2/1052	PW3	Voucher(8) annexed with Bill No. 132(C)/95-96	M/s Samarpan Veterinary Enterprises, Patna
2/1053 to 2/1061	PW3	Voucher(9) annexed with Bill No. 256(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1062 to 2/1071	PW3	Voucher(10) annexed with Bill No. 257(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1072 to 2/1081	PW3	Voucher(10) annexed with Bill No. 258(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1082 to 2/1092	PW3	Voucher(11) annexed with Bill No. 259(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1093 to 2/1103	PW3	Voucher(11) annexed with Bill No. 268(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1104 to 2/1112	PW3	Voucher(9) annexed with Bill No. 292(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1113 to 2/1121	PW3	Voucher(9) annexed with Bill No. 293(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1122 to	PW3	Voucher(9) annexed with Bill No. 294(C)/91-92	M/s Bihar Surgico Medico Agency,

2/1130			Patna
2/1131 to 2/1139	PW3	Voucher(9) annexed with Bill No. 291(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1140 to 2/1143	PW3	Voucher(4) annexed with Bill No. 297(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1144 to 2/1147	PW3	Voucher(4) annexed with Bill No. 358(C)/91-92	M/s Bihar Surgico Medico Agency, Patna
2/1148 to 2/1153	PW3	Voucher(6) annexed with Bill No. 106(C)/94-95	M/s Bihar Surgico Medico Agency, Patna
2/1154 to 2/1168	PW3	Voucher(15) annexed with Bill No. 127(C)/95-96	M/s Bihar Surgico Medico Agency, Patna
2/1169 to 2/1175	PW3	Voucher(7) annexed with Bill No. 138(C)/95-96	M/s Bihar Surgico Medico Agency, Patna
2/1176 to 2/1181	PW3	Voucher(6) annexed with Bill No. 226(C)/90-91	M/s Mastrin Pharmaceuticals Pvt. Ltd., Patna
2/1182 to 2/1185	PW3	Voucher(4) annexed with Bill No. 260(C)/90-91	M/s Mastrin Pharmaceuticals Pvt. Ltd., Patna
2/1186 to 2/1189	PW3	Voucher(4) annexed with Bill No. 360(C)/90-91	M/s Mastrin Pharmaceuticals Pvt. Ltd., Patna
2/1190 to 2/1199	PW3	Voucher(10) annexed with Bill No. 91(C)/95-96	M/s Mastrin Pharmaceuticals Pvt. Ltd., Patna
2/1200 to 2/1209	PW3	Voucher(10) annexed with Bill No. 92(C)/95-96	M/s Mastrin Pharmaceuticals Pvt. Ltd., Patna
2/1210 to 2/1214	PW3	Voucher(5) annexed with Bill No. 93(C)/95-96	M/s Mastrin Pharmaceuticals Pvt. Ltd., Patna
2/1215 to 2/1223	PW3	Voucher(9) annexed with Bill No. 224(C)/91-92	M/s Shree Baba Chemicals Works, Patna
2/1224 to 2/1229	PW3	Voucher(6) annexed with Bill No. 225(C)/91-92	M/s Shree Baba Chemicals Works, Patna
2/1230 to 2/1235	PW3	Voucher(6) annexed with Bill No. 226(C)/91-92	M/s Shree Baba Chemicals Works, Patna
2/1236 to 2/1248	PW3	Voucher(13) annexed with Bill No. 269(C)/91-92	M/s Shree Baba Chemicals Works, Patna
2/1249 to 2/1258	PW3	Voucher(10) annexed with Bill No. 270(C)/91-92	M/s Shree Baba Chemicals Works, Patna
2/1259 to 2/1260	PW3	Voucher(2) annexed with Bill No. 259(C)/92-93	M/s Shree Baba Chemicals Works, Patna
2/1261 to 2/1264	PW3	Voucher(4) annexed with Bill No. 128(C)/95-96	M/s Shree Baba Chemicals Works, Patna
2/1265 to 2/1269	PW3	Voucher(5) annexed with Bill No. 66(C)/94-95	(For three firms)
2/1270 to 2/1277	PW3	Voucher(8) annexed with Bill No. 176(C)/94-95	(For two firms)
2/1278 to 2/1289	PW3	Voucher(12) annexed with Bill No. 89(C)/95-96	M/s Magadh Chemical Works, Patna
2/1290 to 2/1291	PW3	Voucher(2) annexed with Bill No. 150(C)/95-96	M/s Magadh Chemical Works, Patna
2/1292 to 2/1294	PW3	Voucher(3) annexed with Bill No. 261(C)/90-91	M/s Shri Brijnandan Dwedi Shaktishali Bhasam Aushdhayalaya, Motihari
2/1295 to 2/1298	PW3	Voucher(4) annexed with Bill No.	M/s Shri Brijnandan Dwedi Shaktishali Bhasam Aushdhayalaya, Motihari
2/1299 to 2/1305	PW3	Voucher(7) annexed with Bill No. 315(C)/91-92	M/s Radha Pharmacy, Dumka
2/1306 to 2/1312	PW3	Voucher(7) annexed with Bill No. 260(C)/92-93	M/s Shree Gauri Distributors, Bhagalpur
2/1313 to 2/1314	PW3	Voucher(2) annexed with Bill No. 281(C)/92-93	M/s Vishwakarma Agency, Deoghar
2/1315 to	PW3	Voucher(17) annexed with Bill No. 314(C)/91-92	M/s Shiv Kumar Patwari, Dumka

2/1331			
2/1332 to 2/1333	PW3	Voucher(2) annexed with Bill No. 373(C)/91-92	M/s A.K. Enterprises, Patna
2/1334 to 2/1335	PW3	Voucher(2) annexed with Bill No. 404(C)/91-92	M/s Raman Surgico Medico, Patna
3	PW3	Bill No. 302(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/1	PW3	Bill No. 303(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/2	PW3	Bill No. 304(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/3	PW3	Bill No. 305(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/4	PW3	Bill No. 306(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/5	PW3	Bill No. 307(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/6	PW3	Bill No. 308(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/7	PW3	Bill No. 309(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/8	PW3	Bill No. 310(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/9	PW3	Bill No. 311(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/10	PW3	Bill No. 312(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/11	PW3	Bill No. 317(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/12	PW3	Bill No. 318(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/13	PW3	Bill No. 319(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/14	PW3	Bill No. 320(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/15	PW3	Bill No. 321(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/16	PW3	Bill No. 322(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/17	PW3	Bill No. 323(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/18	PW3	Bill No. 324(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/19	PW3	Bill No. 325(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/20	PW3	Bill No. 326(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/21	PW3	Bill No. 327(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/22	PW3	Bill No. 328(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/23	PW3	Bill No. 329(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/24	PW3	Bill No. 330(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/25	PW3	Bill No. 331(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/26	PW3	Bill No. 332(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/27	PW3	Bill No. 333(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi

3/28	PW3	Bill No. 334(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/29	PW3	Bill No. 335(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/30	PW3	Bill No. 336(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/31	PW3	Bill No. 337(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/32	PW3	Bill No. 347(C)/91-92	M/s Baishnow Enterprises, Khunti, Ranchi
3/33	PW3	Bill No. 152(C)/92-93	M/s Shakti Pharma Distributor, Bhagalpur
3/34	PW3	Bill No. 153(C)/92-93	M/s Shakti Pharma Distributor, Bhagalpur
3/35	PW3	Bill No. 155(C)/92-93	M/s Shakti Pharma Distributor, Bhagalpur
3/36	PW3	Bill No. 154(C)/92-93	M/s Shakti Pharma Distributor, Bhagalpur
3/37	PW3	Bill No. 150(C)/92-93	M/s Sanjay Kumar, Dumka
3/38	PW3	Bill No. 106(C)/92-93	M/s Sanjay Kumar, Dumka
3/39	PW3	Bill No. 107(C)/92-93	M/s Sanjay Kumar, Dumka
3/40	PW3	Bill No. 108(C)/92-93	M/s Sanjay Kumar, Dumka
3/41	PW3	Bill No. 117(C)/92-93	M/s Sanjay Kumar, Dumka
3/42	PW3	Bill No. 118(C)/92-93	M/s Sanjay Kumar, Dumka
3/43	PW3	Bill No. 119(C)/92-93	M/s Sanjay Kumar, Dumka
3/44	PW3	Bill No. 120(C)/92-93	M/s Sanjay Kumar, Dumka
3/45	PW3	Bill No. 121(C)/92-93	M/s Sanjay Kumar, Dumka
3/46	PW3	Bill No. 122(C)/92-93	M/s Sanjay Kumar, Dumka
3/47	PW3	Bill No. 109(C)/92-93	M/s Tirupati Agency, Patna
3/48	PW3	Bill No. 110(C)/92-93	M/s Tirupati Agency, Patna
3/49	PW3	Bill No. 111(C)/92-93	M/s Tirupati Agency, Patna
3/50	PW3	Bill No. 112(C)/92-93	M/s Tirupati Agency, Patna
3/51	PW3	Bill No. 113(C)/92-93	M/s Tirupati Agency, Patna
3/52	PW3	Bill No. 114(C)/92-93	M/s Tirupati Agency, Patna
3/53	PW3	Bill No. 115(C)/92-93	M/s Tirupati Agency, Patna
3/54	PW3	Bill No. 116(C)/92-93	M/s Tirupati Agency, Patna
3/55	PW3	Bill No. 262(C)/91-92	M/s S.R. Enterprises, Patna
3/56	PW3	Bill No. 263(C)/91-92	M/s S.R. Enterprises, Patna
3/57	PW3	Bill No. 264(C)/91-92	M/s S.R. Enterprises, Patna
3/58	PW3	Bill No. 265(C)/91-92	M/s S.R. Enterprises, Patna
3/59	PW3	Bill No. 266(C)/91-92	M/s S.R. Enterprises, Patna
3/60	PW3	Bill No. 267(C)/91-92	M/s S.R. Enterprises, Patna
3/61	PW3	Bill No. 70(C)/92-93	M/s S.R. Enterprises, Patna
3/62	PW3	Bill No. 71(C)/92-93	M/s S.R. Enterprises, Patna
3/63	PW3	Bill No. 72(C)/92-93	M/s S.R. Enterprises, Patna
3/64	PW3	Bill No. 73(C)/92-93	M/s S.R. Enterprises, Patna
3/65	PW3	Bill No. 74(C)/92-93	M/s S.R. Enterprises, Patna
3/66	PW3	Bill No. 75(C)/92-93	M/s S.R. Enterprises, Patna
3/67	PW3	Bill No. 76(C)/92-93	M/s S.R. Enterprises, Patna
3/68	PW3	Bill No. 77(C)/92-93	M/s S.R. Enterprises, Patna
3/69	PW3	Bill No. 78(C)/92-93	M/s S.R. Enterprises, Patna
3/70	PW3	Bill No. 79(C)/92-93	M/s S.R. Enterprises, Patna
3/71	PW3	Bill No. 80(C)/92-93	M/s S.R. Enterprises, Patna
3/72	PW3	Bill No. 283(C)/92-93	M/s S.R. Enterprises, Patna
3/73	PW3	Bill No. 284(C)/92-93	M/s S.R. Enterprises, Patna
3/74	PW3	Bill No. 71(C)/92-93	M/s S.R. Enterprises, Patna
3/75	PW3	Bill No. 64(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/76	PW3	Bill No. 66(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta

3/77	PW3	Bill No. 67(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/78	PW3	Bill No. 68(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/79	PW3	Bill No. 69(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/80	PW3	Bill No. 70(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/81	PW3	Bill No. 84(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/82	PW3	Bill No. 86(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/83	PW3	Bill No. 87(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/84	PW3	Bill No. 90(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/85	PW3	Bill No. 92(C)/91-92	M/s Little Oak Pharmaceutical, Calcutta
3/86	PW3	Bill No. 363(C)/91-92	M/s Inter Pharmaceuticals (India) Pvt. Ltd., Patna
3/87	PW3	Bill No. 250(C)/92-93	M/s Inter Pharmaceuticals (India) Pvt. Ltd., Patna
3/88	PW3	Bill No. 977(C)/92-93	M/s Inter Pharmaceuticals (India) Pvt. Ltd., Patna
3/89	PW3	Bill No. 279(C)/90-91	M/s Samerpan Veterinary Enterprises, Patna
3/90	PW3	Bill No. 227(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/91	PW3	Bill No. 228(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/92	PW3	Bill No. 260(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/93	PW3	Bill No. 261(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/94	PW3	Bill No. 271(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/95	PW3	Bill No. 272(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/96	PW3	Bill No. 289(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/97	PW3	Bill No. 290(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/98	PW3	Bill No. 291(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/99	PW3	Bill No. 296(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/100	PW3	Bill No. 298(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/101	PW3	Bill No. 299(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/102	PW3	Bill No. 300(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/103	PW3	Bill No. 359(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/104	PW3	Bill No. 130(C)/95-96	M/s Samerpan Veterinary Enterprises, Patna
3/105	PW3	Bill No. 131(C)/95-96	M/s Samerpan Veterinary Enterprises,

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3/106	PW3	Bill No. 132(C)/95-96	M/s Samerpan Veterinary Enterprises, Patna
3/107	PW3	Bill No. 256(C)/91-92	M/s Bihar Surgico Medico Agenc, Patna
3/108	PW3	Bill No. 257(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/109	PW3	Bill No. 258(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/110	PW3	Bill No. 259(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/111	PW3	Bill No. 268(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/112	PW3	Bill No. 292(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/113	PW3	Bill No. 293(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/114	PW3	Bill No. 294(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/115	PW3	Bill No. 291(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/116	PW3	Bill No. 297(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/117	PW3	Bill No. 358(C)/91-92	M/s Samerpan Veterinary Enterprises, Patna
3/118	PW3	Bill No. 106(C)/94-95	M/s Samerpan Veterinary Enterprises, Patna
3/119	PW3	Bill No. 127(C)/95-96	M/s Samerpan Veterinary Enterprises, Patna
3/120	PW3	Bill No. 138(C)/95-96	M/s Samerpan Veterinary Enterprises, Patna
3/121	PW3	Bill No. 226(C)/90-91	M/s Martin Pharmaceuticals, Patna
3/122	PW3	Bill No. 260(C)/90-91	M/s Martin Pharmaceuticals, Patna
3/123	PW3	Bill No. 360(C)/90-91	M/s Martin Pharmaceuticals, Patna
3/124	PW3	Bill No. 91(C)/95-96	M/s Martin Pharmaceuticals, Patna
3/125	PW3	Bill No. 92(C)/95-96	M/s Martin Pharmaceuticals, Patna
3/126	PW3	Bill No. 93(C)/95-96	M/s Martin Pharmaceuticals, Patna
3/127	PW3	Bill No. 224(C)/91-92	M/s Shree Baba Chemical Works, Patna
3/128	PW3	Bill No. 225(C)/91-92	M/s Shree Baba Chemical Works, Patna
3/129	PW3	Bill No. 226(C)/91-92	M/s Shree Baba Chemical Works, Patna
3/130	PW3	Bill No. 269(C)/91-92	M/s Shree Baba Chemical Works, Patna
3/131	PW3	Bill No. 270(C)/91-92	M/s Shree Baba Chemical Works, Patna
3/132	PW3	Bill No. 259(C)/92-93	M/s Shree Baba Chemical Works, Patna
3/133	PW3	Bill No. 128(C)/95-96	M/s Shree Baba Chemical Works, Patna
3/134	PW3	Bill No. 357(C)/91-92	M/s Shree Baba Chemical Works, Patna
3/135	PW3	Bill No. 66(C)/94-95	M/s Shree Baba Chemical Works, Patna
3/136	PW3	Bill No. 176(C)/94-95	M/s Shree Baba Chemical Works, Patna
3/137	PW3	Bill No. 89(C)/95-96	M/s Magadh Chemical Corporation, Patna
3/138	PW3	Bill No. 150(C)/95-96	M/s Magadh Chemical Corporation, Patna

3/139	PW3	Bill No. 261(C)/90-91	M/s Shri Brijnandan Dwedi Shaktishali Bhasam Aushdhaydaya, Motihari
3/140	PW3	Bill No.	M/s Shri Brijnandan Dwedi Shaktishali Bhasam Aushdhaydaya, Motihari
3/141	PW3	Bill No. 315(C)/91-92	M/s Radha Pharmacy, Dumka
3/142	PW3	Bill No. 260(C)/92-93	M/s Shree Gauri Distributors, Bhagalpur
3/143	PW3	Bill No. 281(C)/92-93	M/s Vishwakarma Agency, Deoghar
3/144	PW3	Bill No. 314(C)/91-92	M/s Shiv Kumar Patwari, Dumka
3/145	PW3	Bill No. 373(C)/91-92	M/s A.K. Enterprises, Patna
3/146	PW3	Bill No. 404(C)/91-92	M/s Rama Surgico Medico, Patna
4	PW3	C.N.C. Register of DAHO, Sahabganj	1990-91 to 1991-92
4/1	PW3	C.N.C. Register of DAHO, Sahabganj	1992-93
4/2	PW3	C.N.C. Register of DAHO, Sahabganj	1993-94, 1994-95, 1995-96
5	PW3	Bill Book of DAHO Office, Sahabganj	1988-89, 1989-90, 1990-91
5/1	PW3	Bill Book of DAHO Office, Sahabganj	1991-92, 1992-93
5/2	PW3	Bill Book of DAHO Office, Sahabganj	1994-95, 1995-96
6	PW3	Treasury Messenger Book of DAHO Office, Sahabganj	1990-91, 1991-92
6/1	PW3	Treasury Messenger Book of DAHO Office, Sahabganj	1992-93
7	PW3	Cash Book of DAHO Office, Sahabganj	09.03.90 to 04.12.90
7/1	PW3	Cash Book of DAHO Office, Sahabganj	04.12.90 to 18.08.91
7/2	PW3	Cash Book of DAHO Office, Sahabganj	19.08.91 to 01.09.92
7/3	PW3	Cash Book of DAHO Office, Sahabganj	01.09.92 to 30.08.93
7/4	PW3	Cash Book of DAHO Office, Sahabganj	19.08.94 to 29.09.95
7/5	PW3	Cash Book of DAHO Office, Sahabganj	30.09.95 to 30.01.96
8 to 8/14	PW3	Draft Issuing Application of DAHO Office, Sahabganj	
9	PW3	Allotment Register of DAHO Office, Sahabganj	1990-91
9/1	PW3	Allotment Register of DAHO Office, Sahabganj	1991-92
9/2	PW3	Allotment Register of DAHO Office, Sahabganj	1992-93
9/3	PW3	Allotment Register of DAHO Office, Sahabganj	1995-96
9/4	PW20	Allotment Register of RD Office, Dumka	
10	PW3	Issue Register/Dispatch of DAHO Office, Sahabganj	06.11.91 to 22.09.92
10/1	PW3	Issue Register/Dispatch of DAHO Office, Sahabganj	23.09.92 to 02.04.93
10/2	PW3	Issue Register/Dispatch of DAHO Office, Sahabganj	22.02.95 to 30.01.96
10/3	PW20	Dispatch Register of RD Office, Dumka	03.02.92
10/4	PW20	Dispatch Register of RD Office, Dumka	29.11.91 to 10.02.94
11	PW3	Medicine Stock Register of DAHO Office, Sahabganj	1991-92
11/1	PW3	Medicine Stock Register of DAHO Office, Sahabganj	21.02.92 to 10.12.92
11/2	PW26	Medicine Stock Register of TVO, Banjhi, Sahabganj	01.07.92
11/3	PW26	Medicine Stock Register of TVO, Banjhi, Sahabganj	05.03.94
11/4	PW77	Medicine Stock Register of BAHO Taljhari, Sahabganj	17.01.92
12	PW3	Medicine Relief fund Register of DAHO Office, Sahabganj	
13	PW3	Allotment letter Guard file of DAHO Office, Sahabganj	1995-96
13/1	PW3	Approved Rates of Medicine/Seeds Guard file of	April 92 to October, 94

		DAHO, Sahabganj	
13/2	PW3	Approved Rates of Medicine/Seeds Guard file of DAHO, Sahabganj	April 92 to October, 94
14	PW3	Expenditure file of DAHO Office, Sahabganj	
15	PW3	Letter No. 518 dated 04.11.95 written by Wasimuddin to SBI, Sahabganj	
15/1	PW4	Letter No. 188 dated 01.05.96 written by Vijay Kumar TO Sahabganj to SP/CBI/Patna	
15/2	PW5	Letter dated 08.09.97 written by PW5 to CBI	
15/3	PW5	Letter dated 22.09.97 written by PW5 to CBI	
15/4	PW7	Letter No. 15 IAV-22-5/96-889(15)/H dated 27.06.96 written by Drug Controller (PW7) to CBI in compliance of letter dno 3599/3/41-A/96 dated 24.05.96	
15/5	PW9	Letter dated 11.11.97 written by Bengal Tin Box Manufacturing Pvt. Ltd., Kolkata to CBI	
15/6	PW9	Letter dated 04.12.97 written by Bengal Tin Box Manufacturing Pvt. Ltd., Kolkata to K.Y.Guru Prasad Inspector, CBI	
15/7	PW10	Letter No. 5 dated 16.09.96 written by Secretary, Indrapuri Girih Nirman Sahyog Samittee, Patna to CBI	
15/8	PW11	Letter No. 485 dated 28.05.96 written by Regional Licensing Authority, Patna to CBI	
15/9	PW11	Letter no. 580 dated 26.06.96 written by Regional Licensing Authority Patna to CBI	
15/10	PW11	Letter No. 645 dated 09.07.96 written to CBI by Regional Licensing Authority, Patna	
15/11	PW11	Letter No. 719 dated 27.07.96 written to CBI by RLA, Patna	
15/12	PW11	Letter No. 723 dated 30.07.96 written to CBI by RLA, Patna	
15/13	PW11	Letter No. 736 dated 02.08.92 written to CBI by RLA, Patna	
15/14	PW11	Letter No. 421 dated 03.08.96 written to CBI by RLA, Patna	
15/15	PW14	Letter dated 10.09.96 with list written by Sarvottam Sakhri girih Nirman Samittee Ltd., Patna to CBI	
15/16	PW15	Letter no. 2581 dated 15.10.96 written by Sara Bhai Chemical, Patna Office to CBI	
15/17	PW15	Letter No. 2617 dated 18.10.96 written by Sara Bhai Chemical, Patna Office to CBI	
15/18	PW16	Letter dated 26.09.96 written by Concept Pharmaceutical Ltd. to CBI	
15/19	PW17	Letter written by Karnataka Antibiotic and Pharmaceuticals Ltd., Bangalore	
15/20	PW19	Letter dated 30.12.96 written by G.P. Srivastava to CBI of Glaxo India Ltd.	
15/21	PW21	Letter dated 03.12.96 written by Brihans Laboratories to CBI	
15/21(A)	PW32	Letter dated 04.10.96 written by M/s Wockhardt Veterinary Ltd. to CBI	
15/22	PW35	Letter dated 07.09.96 written by Sudarshan Housing & Finance Ltd to CBI	
15/23	PW35	Letter dated 13.09.96 written by Sudarshan Housing & Finance Ltd. to CBI	
15/24	PW44	Letter dated 21.04.92 written by D.P. Kashyap to Bank	

15/24(A)	PW47	Letter dated 28.09.96 written by Bank to CBI	
15/25	PW49	Letter dated 05.12.96 written by Bank to CBI	
15/26	PW50	Letter No. 6569/3/41(A)/96 written by IO to Administrator, Patna Municipal Corporation	
15/27	PW50	Letter No.109/C/i0u0fu0 dated 12.09.96 written by PW50 to CBI	
15/28	PW51	Letter dated 06.12.96 written by SBI Bank to CBI	
15/29	PW53	Letter dated 1/2.08.96 written by Bank to CBI	
15/30	PW54	Letter dated 14.09.96 written by Bank to CBI	
15/31	PW63	Letter No. 3697 dated 25.03.77 issued by Finance Dept. to DDO	
15/32	PW63	Letter No. 1880 dated 27.03.92 approved list of CPC	
15/33	PW63	Correct approved list of CPC	
15/34	PW63	Letter no. 6569 dated 01.10.92 approved list of CPC	
15/35	PW63	Letter No. 4220 dated 22.08.98 written by PW-63 regarding capacity of godown of CBI	
15/36 & 15/37	PW79	Letter dated 13.02.96	
15/38	PW84	Letter dated 24.10.97 written by H/SV Tribhuvem Das Mumbai to CBI	
15/39	PW85	Letter dated 22.11.97 written by M/s Cibatul Ltd., Gujrat	
15/40	PW85	Letter dated 29.11.97	
15/41	PW86	Letter dated 03.12.97	
15/42	PW87	Letter dated 22.10.97	
15/43	PW88	Letter dated 22.08.96 (GEOD)	
15/44	PW88	Letter dated 26.09.96 (GEOD)	
15/45	PW90	Requisition letter dated 25.04.96 (2848)	
15/46	PW90	Requisition letter no. 2850 dated 25.04.96	
15/47	PW90	Letter no. 3599 dated 24.05.96 written by IO to State Drug Controller.	
15/48	PW90	Letter no. 5291 dated 26.07.96 written by IO to RDLA, Patna	
15/49	PW90	Letter no. 7098 dated 23.09.96 written by IO to M/s Hindustan Ciba Geigns	
15/50	PW90	Letter no. 7099 dated 23.09.96 written by IO to M/s Concept	
15/51	PW90	Letter no. 7101 dated 23.09.96 written by IO to M/s Workhard	
15/52	PW90	Letter no. 7100 dated 23.09.96 written by IO to M/s Littleoak	
15/53	PW90	Letter no. 7210 dated 25.09.96 written by IO to M/s Alembic	
15/54	PW90	Letter no. 7477 dated 03.10.96 (Cadila Pharma)	
15/55	PW90	Letter no. 7478 dated 03.10.96 (M/s Sarabhai)	
15/56	PW90	Letter dated 19.10.96 (written by M/s Cadila to IO)	
15/57 to 15/59	PW90	Letter nos. 8691 to 8693 dated 22.11.96 (M/s Hoechst, M/s Hindustan Anti. & M/s Brihans)	
15/60	PW90	Letter dated 14.12.96 (written by Alembic Chemical to CBI)	
15/61	PW90	Letter dated 03.01.97 (written by M/s Hindustan Antibiotic)	
15/62	PW90	Letter dated 10.01.97 (written by Bank to CBI)	
15/63	PW90	Letter no. 389/3/41(A)/96 dated 10.01.97 written to GEQD by IO)	
15/64	PW90	Letter dated 20.01.97 (written by DTO Deoghar to IO)	

15/65	PW90	Letter dated 20.01.97 (written by DTO, Dumka to IO)	
15/66 to 15/74	PW90	(9) Letter dated 03.02.97 (written by IO to DTO's)	
15/75	PW90	Letter dated 05.02.97 (written by DTO, Dhanbad)	
15/76	PW90	Letter dated 06.02.97 (Written by DTO Patna to IO)	
15/77	PW90	Letter dated 10.02.97 (written by DTO Arra to IO)	
15/78	PW90	Letter dated 13.02.97 (written by DTO Ranchi to IO)	
15/79	PW90	Letter no. 9376 dated 17.12.96 written by IO	
15/80	PW90	Letter dated 05.02.97 (written by Joint Transport Commissioner)	
15/81	PW90	Letter dated 15.02.97 (written by DTO Chapra)	
15/82	PW90	Letter dated 04.03.97 (written by DTO Jamshedpur)	
15/83	PW90	Letter dated 03.03.97 (written by DTO Munger to IO)	
15/84	PW90	Letter no. 2376/3/41(A)/96 dated 09.09.97	
15/85 to 15/101	PW90	Letter no. 2966, 2977, 2970 to 2984 dated 18.10.97 (written by IO to different companies)	
15/102	PW90	Report dated 23.10.97	
15/103	PW90	Letter no. 695 dated 22.10.97 (written by IO to M/s Parag Surgico)	
15/104	PW90	Letter dated 27.10.97 (reply of M/s Pradip Surgical)	
15/105	PW90	Letter dated 03.11.97 (Reply of Delite Corkery)	
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15/107	PW90	Letter dated 06.11.97 (Reply of Assistant Commissioner Central Excise, Mumbai)	
15/108	PW90	Letter dated 21.10.97	Mastrin Pharma
15/109	PW90	Letter dated 08.10.97	Mastrin Pharma
15/110	PW90	Letter dated 16.12.97	Mastrin Pharma
15/111	PW90	Letter dated 13.11.97	Mastrin Pharma
15/112	PW90	Letter dated 29.12.97	
15/113	PW90	Letter no. 3032 dated 20.08.98 (written by IO to GEQD)	
15/114	PW92	Letter no. 389/3/41(A)/96 Pat. dated 16.01.97	
15/115	PW92	Letter no. 3032/3/41(A)/96 Pat. dated 20.08.98	
15/116	PW92	Letter no. DXC-1397 dated 24.01.97 (GEQD)	
15/117	PW92	DXC-13/97 dated 27.10.99	
15/118	PW92	Letter no. 330/3/27/A/96	
15/119	PW92	DXC 32/98 dated 19.08.98	
16	PW4	Seizure Memo dated 02.05.96	Ramjee Rai, CBI Inspector
16/1	PW12	Seizure Memo dated 22.09.97	D. Bhattacharya
16/2	PW13	Seizure Memo of Ext. 21 & 21/1 dated 22.09.97	D. Bhattacharya
16/3	PW18	Seizure Memo dated 13.06.96 from AG	Ramjee Rai
16/4	PW20	Seizure Memo dated 28.10.96 regarding register of RD Office	D. Bhattacharya
16/5	PW26	Seizure Memo dated 08.06.96	D. Bhattacharya
16/6	PW37	Seizure Memo dated 10.01.97	D. Bhattacharya
16/7	PW37	Seizure Memo dated 14.01.97	D. Bhattacharya
16/8	PW43	Seizure Memo dated 06.06.96	D. Bhattacharya
16/9	PW44	Seizure Memo dated 31.01.97 regarding A/c no. 1553 of M/s Baishnow Enterprises	D. Bhattacharya
16/10	PW45	Seizure Memo dated 12.12.96	D. Bhattacharya
16/11	PW46	Seizure Memo dated 12.08.96	D. Bhattacharya

16/12	PW46	Seizure Memo dated 28.09.96	D. Bhattacharya
16/13	PW47	Seizure Memo dated 28.09.96	Amarnath, Inspector CBI
16/14	PW48	Seizure Memo dated 02.09.96	D. Bhattacharya
16/15	PW51	Seizure Memo dated 11.12.96 regarding M/s Inter Pharma	D. Bhattacharya
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16/17	PW90	Seizure Memo dated 07.08.96	
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17	PW4	Extract of statement of withdrawal of AHD (DAHO) Sahebganj from Sahebganj Treasury	1983-84 to 1995-96
18	PW4	Payment Schedule Register of Sahebganj Treasury	April 90 to May 1991
18/1	PW4	Payment Schedule Register of Sahebganj Treasury	June 1991 to February 1992
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19	PW8	Inventory of DAHO Office Sahabganj dated 30.08.96 prepared on the direction of DC Sahabganj	
20	PW12	Oral Liquid Sample Register Of Techno-Chem Laboratory, Patna	1990-91
21/1	PW12	Oral Liquid Sample Register Of Techno-Chem Laboratory, Patna	02.01.92 to 06.07.92
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20/3	PW12	Phenyle Test Register of Techno-Chem Laboratory, Patna	1991-92
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23	PW17	List attached with Ext. 15/19	
23/1	PW17	Chart attached with Ext 15/19	
23/2	PW17	Chart attached with Ext 15/19	
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23/8	PW17	Chart attached with Ext-15/19	
24	PW20	Allotment letter no. 2BT-104/92/i ik0& 5858	14.09.92
25 to 25/6	PW20	7 Sub allotment letters	01.07.92 to 24.03.93

25/7 to 25/8	PW20	2 Sub allotment letters	20.10.92 & 28.10.92
26 to 26/1	PW20	Requisition letters for sub allotment written by DAHO Sahebganj	
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28	PW36	Sanction order dated 03.12.99 against Vijay Kumar TO Sahabganj	
28/1	PW36	Sanction order dated 10.12.99 against S.N. Jha, Laxmi Narayan Singh and Sutgun Hasa, all TO Sahabganj	
28/2	PW36	Sanction order dated 13.01.2000 against (1) Dr. S.B.Sinha (2) B.B.Prasad (3) Dr. Shesh Mani Ram (4) Dr. Md. Wasimudin (5) Dr. Erik Karketta (6) Dr. Binod Kant Das (7) Dr. Krishna Murari Sah	
28/3	PW38	Sanction order dated 03.03.2000 against Alok Kumar Gupta, Ashok Kumar Ghosh and Shailendra Kumar Mishra all Sahabganj Treasury	
28/4	PW63	Sanction order no. 1999 dated 11.02.2000 against Sudarshan Ram	
29	PW37	Pay in slip dated 09.10.92	M/s Shakti Pharma
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29/4 (A)	PW49	Pay in slip dated 16.03.92	M/s Shree Baba Chemical
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29/32 & 29/33	PW54	Pay in slip dated 26.08.92 and 28.09.92	M/s Sanjay Kumar A/c No. 13/35212
29/34 to 29/38	PW55	Pay in slip	M/s S.R. Enterprises, Patna A/c No. 2855
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29/40 to 29/42	PW55	Pay in slip	M/s Mastrin Pharmaceuticals A/c 178
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34/20 to 34/22	PW37	(3) Cheques of M/s Bhaishnow Enterprises, Ranchi	18.04.92, 20.04.92 and 21.04.92
34/20 (A)	PW49	(1) Cheque of M/s Baba Chemical Works, Patna	17.03.92
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38/85 to 38/88	PW63	Signatures of witness on Passport of D.P. Kashyap	
38/89 to 38/92	PW63	Signatures on Gold Bonds (Ext-44 to 44/2)	
38/93 to 38/94	PW63	Signatures on Y/9	
38/95 to 38/98	PW63	Signatures on Y/10	
38/99 to 38/100	PW63	Signatures on Y/11	
38/101	PW91	Signature of S.N.Dubey on rote sheet dated 21.05.94	
38/102	PW91	Signature of M.Das on note sheet dated 21.05.94 (Ext.-99)	
39	PW44	Transfer Payment Order dated 30.03.92	
40	PW44	Transfer Voucher dated 31.03.92	
40/1	PW44	Transfer Voucher dated 31.03.92	
40 to 40/2 40(A) & 40/1(A)	PW51	(3) Debit Vouchers	
41	PW63	Telephone Diary of D.P. Kashyap	
42	PW63	Magazine 'Surkhi'	
43	PW63	Passport of D.P. Kashyap	
44 to 44/2	PW63	(3) Gold Bond of D.P. Kashyap	
45	PW63	Production Memo	
46	PW78	Allotment letter no. 3971 dated 26.07.95	
46/1	PW78	Allotment letter no. 4016 dated 27.07.95	

46/2	PW83	Allotment letter no. 3969 dated 26.07.95	
46/3	PW83	Allotment letter no. 3549 dated 13.07.95	
46/4	PW83	Allotment letter no. 5032 dated 06.09.95	
46/5	PW83	Allotment letter no. 7851 dated 29.12.95	
46/6	PW83	Allotment letter no. 7637 dated 21.12.95	
46/7	PW83	Allotment letter no. 5323 dated 16.09.95	
47	PW78	File no. 2BT (2)-104/95	
48	PW78	File no. 2BT (2)-1011/95	
48/1	PW79	File prepared by PW-79	
49	PW79	Formal FIR with typed letter	
50	PW79	Receipt Memo	
51	PW80	Manufacturing Chart Register	M/s Inter Pharmaceutical (I) Pvt. Ltd.
52 to 52/11	PW80	Certified Copies of Test Report	M/s Inter Pharmaceutical (I) Pvt. Ltd.
53 to 53/65	PW80	(66) Certified copies of Purchased Vouchers of Raw Materials	M/s Inter Pharmaceutical (I) Pvt. Ltd.
54 to 54/119	PW80	(120)Original Purchase Vouchers of Raw Materials	M/s Inter Pharmaceutical (I) Pvt. Ltd.
55 to 55/11	PW80	(12) Challan Books	10.02.93 to 30.03.96
56 to 56/2	PW80	(3) Transport Challan	10.01.92 to 09.02.93
57	PW88	DXC-144/96/3320 dated 31.10.96	(GEQD)
80	PW90	FIR of RC41(A)/96-Pat.	
81	PW90	Application dated 22.04.96 regarding permission to investigation	
82	PW90	Allotment Chart dated 13.05.96	
83 to 83/3	PW90	(4) Pass Books of Sanjay Agrawal	
84/84/1	PW90	(2) LIC Policies (Baby & Sanjay)	520393823, 520195178
85	PW90	Owner Book of Motorcycle	BR-12-3400
86 to 86/7	PW90	(8) Kissan Vikas Patras	17EE611757 to 17EE611764 (500/-)
87 to 87/17	PW90	(18) India Vikas Patras	
88	PW90	Receipt No. 008952 dated 27.09.94	
89	PW90	UTI dated 31.03.95 (Sanjay)	
90	PW90	Share Certificate No. 039 (Baby)	
91 to 91/9	PW90	(10) NSC (D.P. Kashyap)	
92	PW90	Valuation Report dated 30.09.96 of Gold (Sanjay Agrawal)	
93	PW90	Income Tax Return file of Shiv Kumar Patwari	
94	PW90	File of Magadh Chemical Works	
95	PW90	Telegraphic Message dated 27.10.97	
96 to 96/1	PW90	Letters returned back	
96/2	PW90	Letter dated 22.10.97	
97 to 97/2	PW90	(3) Register of M/s Little Oak	
98 to 98/6	PW90	Specimen Signature of Md. Wasimuddin	
98/7 to 98/11	PW90	Specimen Signature of Jugal Kishore Singh	
98/12 to 98/19	PW90	Specimen Signature of Dr. Erik Karketta	
98/20 to 98/25	PW90	Specimen Signature of Shyam Chandra Mishra	
98/26 to 98/34	PW90	Specimen Signature of Gopi Nath Das	
98/35 to 98/50	PW90	Specimen Signature of Mahendra Prasad	
98/51 to 98/60	PW90	Specimen Signature of Braj Bhushan Prasad	
98/61 to 98/66	PW90	Specimen Signature of Ajit Kumar Verma	
98/67 to 98/140	PW90	Specimen Signature of Mahendra Prasad	
98/141 to 98/147	PW90	Specimen Signature of Surendra Nath Sinha	
98/148 to 98/152	PW90	Specimen Signature of Sushil Kumar Jha	

98/153 to 98/165	PW90	Specimen Signature of Dr. Bimal Kant Das	
98/166 to 98/185	PW90	Specimen Signature of Basant Kumar Sinha	
98/186 to 98/196	PW90	Specimen Signature of Jitendra Kumar Sinha	
98/197 to 98/206	PW90	Specimen Signature of Arun Kumar Singh	
98/207 to 98/224	PW90	Specimen Signature of D.P. Kashyap	
98/225 to 98/229	PW90	Specimen Signature of Ram Avtar Sharma	
98/230 to 98/234	PW90	Specimen Signature of Ravindra Prasad	
98/235 to 98/241	PW90	Specimen Signature of Smt. Chanchala Sinha	
99	PW91	Note Sheet dated 21.05.94	
100	PW98	Statement of Shashi Kumar Singh recorded u/s 164 Cr.PC.	

09. In this case Defence Witnesses have also been produced from the respective accused persons, which are as follows:-

D.W. 1 Ramesh Kumar Sharma, appeared on behalf of accused Ram Avtar Sharma.

D.W. 2 Ram Shankar Singh, appeared on behalf of the accused Surendra Nath Sinha and Basant Kumar Sinha.

D.W. 3 Shailendra Kumar Mishra he is also an accused in this case and defended his case U/Sec. 315 of the Cr. P.C.

D.W. 4 Mahendra Prasad is also an accused and deposed on behalf of the accused Smt. Sarswati Chandra.

10. The following documents have been filed on behalf of the accused persons in their defence.

Exhibit No.	Contents	On behalf of accused
Ext. A	Partnership Deed dated 7.1.1993	Arun Kumar Singh
Ext. A to A/11	Receipt	Md. Wassimuddin
Ext. A/12 to A/19	Receipt	Md. Wassimuddin
Ext.A/20 to A/27	Signature of P.W.26 on eight Receipts of different dates	Md. Wassimuddin
Ext. A/28 to A/33	Six Receipts of different dates	Md. Wassimuddin
A/34 to A/43	Signature of P.W. 28 on Ten Receipts of different dates	Md. Wassimuddin

Ext.B to B/2	Signature of Dr. A.K. Sarkar on three Medicine Receipts	Md. Wassimuddin
Ext.C	Certified copy of Judgement of R.C. 57(A)/96	Ram Avtar Sharma
Ext.C/1	Certified copy of Judgement of R.C. 3(A)/2001	Ram Avtar Sharma
Ext.C/2	Certified copy of Judgement of R.C. 24(A)/96	Ram Avtar Sharma
Ext. D	C.C. of Deposition of Ajay Kumar Jha of R.C. 50(A)/96	Ram Avtar Sharma
Ext. D/1	C.C. of Deposition of Jagjit Singh of R.C. 45(A)/96	Ram Avtar Sharma
Ext. D/2	C.C. of deposition of N.K. Shirma of R..C. 3(A)/01	Ram Avtar Sharma
Ext. D/3	C.C. of Deposition of Shailesh Prasad Singh	Ram Avtar Sharma
Ext. D/4	C.C. of deposition of Ram Avtar Sharma of R.C. 3(A)/2001	Ram Avtar Sharma
Ext. E	C.C. of Ext. D/34 of R.C. 49(A)/96, Licence of Regional Licencing Authority.	Ram Avtar Sharma
Ext. E/1	C.C. of Ext. J of R.C. 57(A)/96	Ram Avtar Sharma
Ext. F	Office Letter No. 2/c 30124/98 of Karmik Vibhag	S.N. Jha
Ext.G	Enquiry Report of S.N. Jha	S.N. Jha
Ext.H	C.C. of Cr. W.C.C. No. 631 of 2008	S. N. Jha
Ext.I	C.C. of deposition of P.W. 59 of R.C. 46(A)/96	S.N. Jha
Ext. J to J/1	C.C. of Ext. B & B/a of R.C. 47(A)/96	S.N. Jha
Ext.K	C.C. of P.W. 165 Sanjeev Chaudhary	Arun Kumar
Ext. X	Photocopy of seizure memo on production	
Ext. X/1	Objection Slip	

11. First I would like to analyze the case of accused Braj Bhushan Prasad, who was posted as Budget and Accounts Officer, AHD, Patna from the year 1990-91 to 1995-96 he was posted at AHD, Patna as Budget & Accounts Officer.

It is alleged against him that taking advantage of his post he issued fake and forged Allotment Letters on the basis of false and forged requisition letters.

In respect of this accused, P.W. 98 Dr. Shashi Kumar Singh retired Artificial Insemination Officer, Frozen Semen Bank was examined in R.C. 28(A)/96-Pat as witness No. 24 and his evidence has been adopted in this case. He stated in paragraphs 1 and 2 about the issuance of fake Allotment Letters by this accused Braj Bhushan Prasad under a conspiracy with accused Dr. Shyam Bihari Sinha. In para-2 of his testimony he stated that Dr. Sinha used to stay at Hotel Patliputra and he called Budget and Accounts Officer Braj Bhushan Prasad in Hotel. He brought typed forged allotment letters from Ranchi and obtained the signature of Braj Bhushan Prasad on that forged allotment letters. Further with the help of accused Mahendra Prasad, Dr. S.B. Sinha used to obtain current Dispatch Number with the help of accused Mahendra Prasad. Dr. Sinha obtained the dispatch number on that fake allotment letters in hotel. Further in para-3 he stated

that on fake allotment letters exorbitant amount has been mentioned. Later on all the D.D.Os. personally used to receive these fake allotment letters from the residence of Dr. S.B. Sinha at Ranchi. In para-11 he further stated that in fake allotment letters enhanced amount has been mentioned beyond the budget provisions. DDOs used to withdraw the amount on the basis of these fake allotment letters. From the statement of this witness, it is quite apparent that fake allotment letters were used to issue in the signature of accused Braj Bhushan Prasad and he used to sign on these fake allotment letters in Patliputra Hotel at Patna.

In cross-examination at para-20 he stated that he has no knowledge that from which Register allotment numbers have to be given. Further he has no knowledge that who was the custodian of the Allotment Letters. Further he stated that Braj Bhushan Prasad used to sit in the AHD Directorate in Budget & Accounts Section. He has no knowledge that what was his duty and rights.

P.W. 83 Devendra Singh is Assistant in Cabinet Secretariate, Patna. He was posted from 1994 to 2002 in AHD Directorate, Patna in the Department of Budget and Accounts Sections. During his tenure Braj Bhushan Prasad was also posted there as Budget & Accounts Officer. In his deposition he has described the full procedure of issuance of Allotment letters. After described the procedure of issuance of allotment letters from the Budget and Accounts sections he proved in para-5 that the following five Allotment Letters bearing No. 3969 dated 26.7.95; 3549 dated 13.7.95; 5032 dated 6.9.95; 7851 dated 29.12.95 and 7637 dated 21.12.95 were issued in the signature of Braj Bhushan Prasad Budget and Accounts Officer and Allotment Letter No. 5323 dated 16.9.95 issued by the then Director, AHD, in the signature of Dr. Ram Raj Ram. That Allotment Letter has been marked as Ext. 46/2 to 46/7. In para-6 he stated that there was no prescribed format of Allotment Letter which was issued from the Budget Section. But in customary format, name of unit and amount of allotment, these two columns find place in the Allotment Letters. Later on, on Additional Allotment Letters have to be issued, it is divided into four columns (i) Name of Unit; (ii) present Allotment; (iii) Additional Allotment, and (iv) Total Allotment. In para-7 of his examination in chief this witness has proved Ext. 46/2 to 46/7 and Ext. 24 and stated that out of these exhibits, Ext.-24 and Ext.46/2 are fake allotment letters because on both the allotment letters

full Register Number has not been mentioned. Further on these two allotment letters Table Number of relating subject and year has also not been mentioned. Further it does not bear the signature of Comparer. Further it is not in proper format. He further stated that in Ext. 24, Rs. 25,00,000=00 has been mentioned in the Head ‘Samgrih and Purtiyan’ and on other Heads only amount of Rs. 3,00,000=00 has been mentioned that is wrong. In his tenure he has never seen the issuance of allotment letter by the Budget Section for such an exorbitant amount. Both these Allotment Letters have not been issued through related Register Number 2 BT (2) 104/92 and 2 BT (2) 104/95.

In cross-examination he stated that in AHD Directorate, the Director, AHD is the Financial Head, after approval of the Director, AHD any Allotment letter has to be issued. Further he stated that typing and Dispatch Section is separate in AHD Department. It is further stated that he has not worked ever in the Typing Section and Dispatch Section. In para-11 he stated that the duty of Braj Bhushan Prasad was to communicate allotment letters to different DDOs issued by the Director, AHD. Further he stated that it is not true that I have given evidence under pressure of CBI.

P.W. 78 Tarkeshwar Nath was Assistant in the Revenue and Land Reform Department, Bihar, Patna. He was posted from 1993 to 2000 as Assistant in the Budget Section of AHD Directorate. He has also described the full procedure about the issuance of Allotment Letters. In para-4 of his examination-in-chief he stated that during course of investigation in this case he was entrusted by the Government to help the CBI in investigation of these cases of AHD Department. Further he stated that he prepared a Chart of genuine Allotment letters, which were sent to DAHO, Sahebganj from the related file of Allotment. Further he stated that according to this chart in the year 1990-91 Rs. 3,10,000=00 was allotted in all the Heads out of which in the Head of ‘Samgrih and Purtiyan’ Rs. 90,000=00 was allotted. In the same manner, in the year 1991-92 Rs. 2,73,800=00 was allotted to DAHO, Sahebganj out of which Rs. 1,95,000=00 was allotted in the Head of ‘Samgrih and Purtiyan’. In the same manner, in the year 1992-93 Rs. 1,99,600=00 was allotted to DAHO, Sahebganj in all the Heads out of which Rs. 1,59,000=00 was allotted in the Head of ‘Samgrih and Purtiyan’. In the same manner in the year 1995-96 in all the Heads total Rs. 48,000=00 was

allotted to DAHO, Sahebganj out of which Rs. 40,000=00 was allotted in the Head of 'Samgrih and Purtiya'. This Chart has been marked as Ext. X/37 and later on it was marked as Ext. 82 on identification of P.W.90 the I.O. of this case D. Bhattacharya. In para-5 he proved two certified copy of allotment letters bearing No. 3971 dated 26.6.95 and Allotment Letter No. 4016 dated 27.7.95 and found the signature of Braj Bhushan Prasad Budget and Accounts Officer. These two allotment letters have been marked as Ext. 29/1 and 29/2 in R.C. 78(A)/96-Pat and both the certified copies of allotment letters have been marked as Ext. 46 and 46/1 in this case. In para-6 he also proved Ext. 47 i.e. certified copy of Note Sheet of File No. 2 BT (2)-104/95 in 351 pages that has been marked in R.C. 23(A)/96 as Ext. 180 to 180/35 and this has been marked in this case was Ext. 47. He also proved Ext. 48 i.e. File and Note Sheets of File Number 2 BT (2)-1011/95. In para-8 he stated that two allotment letters earlier marked as Ext. 46 and 46/1 are fake allotment letters because wrong File Number has been mentioned on it and it is not in format. In Ext. 46 subject is wrong and in file number, Table Number has not been mentioned. Further on both the allotment letters the initial of Typist has not been mentioned. In para-9 he stated that Ext.46 was not issued through Ext. 48 by the Department. Further in para-10 he stated that Ext. 46 and 46/1 has also not been issued through Ext.47.

P.W. 20 is Rameshwar Prasad Choudhary. He is a retired Head Clerk in the office of Regional Director, Dumka. He is a material and important witness in respect of issuance of forged and fake allotment letters by accused Braj Bhushan Prasad and about the issuance of Sub-Allotment letters by Dr. Shesh Muni Ram. In his testimony he has given the full detail about the issuance of Sub-Allotment Letters by Dr. Shesh Muni Ram on the basis of forged allotment letters which were signed and issued by accused Braj Bhushan Prasad. From para-1 to para-33 this witness has given full detail of issuance of sub-allotment letters by Dr. Shesh Muni Ram. In para-18 he proved Ext. 24 i.e. Allotment Letter dated 14.9.1992. Letter No. 2 BT-104/92/P.Pa.- 5858 the total allotment amount is Rs, 55,00,000=00 out of which Rs. 25,00,000=00 allotted in the Head 'Samgrih and Purtiyan' and Rs. 30,00,000=00 mentioned in other Heads. This bears the signature of Braj Bhushan Prasad the then Budget and Accounts Officer. This also bears initials of Dr. Shesh Muni Ram. In para-20 the full details has been given

by this witness i.e. in Ext. 24 only name of Unit and amount has been mentioned. Further this does not bear any signature of Comparer. He also stated that earlier from this when any allotment letter received from the Government or Directorate that bears three columns, name of the Unit in first column and in second column present allotment and in third column total amount and if additional allotment will have to receive, it bears four columns showing Additional allotment but in Ext. 24 only two columns have been mentioned. In para-21 he proved Ext. 25 to 25/6 i.e. Sub-Allotment Letters from 1.7.92 to 24.3.93, this bears the initial of Dr. Shesh Muni Ram. Further he also proved Ext. 25/7 and 25/8, Allotment letter dated 20.10.92 and 28.10.92 bears the initial of Dr. Shesh Muni Ram. It was issued from Regional Director, Dumka to DAHO, Sahebganj. In para-23 he further stated that all these allotments received without any official requisition. No proper procedure was followed for want of allotment. On the basis of forged allotment letters, nine (9) sub-allotment letters from Ext.25 to Ext. 25/8 have been issued by the Regional Director, Dumka by Dr. Shesh Muni Ram. This also proved that all the allotment letters issued in the signature of accused Braj Bhushan Prasad that were prepared and signed in the Hotel as stated by P.W.98 Shashi Kumar Singh.

Dr. Shesh Muni Ram died during course of trial and trial has been dropped against him but P.W. 20 Rameshwar Prasad Choudhary has given the full details of forged and fake allotment letters, which were signed and issued by Braj Bhushan Prasad and on that basis a large number of sub-allotment letters have also been issued in favour of DAHO, Sahebganj and Dumka and Government amount has been withdrawn from the Treasury.

12. Now we discussed the case of accused Erick Kerketta, DAHO, Sahebganj; accused Sudarshan Ram, Accountant of DAHO, Sahebganj; accused Bimal Kumar Das, TVO (M) Sahebganj and accused Dr. Krishna Murari Shah, TVO (M), Sahebganj, all these accused persons belong to the Animal Husbandry Department.

P.W. 63 is Dr. Shiv Balak Choudhary. He was Director, AHD, Bihar from 21.9.2000 till his voluntarily retirement dated 19.8.2002. He has also worked under AHD on various posts. He has also worked as BAHO and also as Joint Director in Animal Health in AHD Directorate, Patna. In

his deposition he has given full details about the working system of AHD and also given full details in para-2 to para-29 about the financial proceedings of AHD. In para-8 of his examination-in-chief he stated that Regional Director and District Animal Husbandry Officer (DAHO) has financial power of Rs. 15,000=00 and Rs. 5,000=00 respectively for purchasing. Under this financial power they are entitled to purchase in one day and one time under one Head within this limit. The Regional Director and District Animal Husbandry Officer have full knowledge about this financial power. This financial power was communicated to them through Departmental Letter No. 3697 dated 25.3.1977 issued under the signature of Sri B.B. Nayan the then AHD Commissioner. Copy of this letter has been forwarded by Girijapati the then Accounts Officer, AHD, Bihar, Patna to all the Sub-Ordinate Officers. Further he stated that in this letter the post of Regional Director has not been mentioned. At that time on District Level there was no such post was created in AHD. The Deputy Director has become working as District Head of the Department. By this letter the financial power of Rs. 15,000=00 has been delegated to him. Later on, on District Level the post of Deputy Director was up-graded but financial power has not been changed. Further he stated that till 2002 the financial power was not amended. He proved this letter and it has been marked as Ext.15/31.

From perusal of Ext. 15/31, it is quite apparent that financial power of DAHO was limited to purchase in one day under one Head only Rs. 5,000=00.

P.W. 3 is Janardan Prasad, retired Head Clerk, DAHO, Sahebganj. He deposed before the Court that he was posted in DAH Office, Sahebganj from 1988-99 till his retirement from the post of Head Clerk. Further he stated that Dr. Erick Kerketta was posted as DAHO, Sahebganj from January 1991 to December 1991. Thereafter from January 1992 to January 1994 Dr. Jugal Kishore Prasad was posted there and he retired from there in January 1994. Thereafter Dr. S.M. Wasimuddin, SAHO, Pakur was made Incharge of DAHO, Sahebganj. Later on Notification was issued, after one month of Dr. Wassimuddin as DAHO, Sahebganj. In para-2 of his examination in chief he further stated that Dr. Krishna Murari Shah was posted as TVO (M), Sahebganj in the office of DAHO, Sahebgan. He was posted there till December 1991. Thereafter Dr. Vijay Kant Das was posted there from

January 1992 to 1996 as TVO (M). In para-3 he stated that before his joining in DAHO, Sahebganj Sudershan Ram was working as Accountant from earlier on the post of Accountant. All the work of Accountant was entrusted to Sudarshan Ram. It was his duty to prepare Bills or pay bills on the basis of vouchers. Further he stated that he had work along with all these persons and he is fully aware of their writing and signatures. In para-4 he stated that entire area of Sahebganj and Pakur were under jurisdiction of DAHO, Sahebganj. All the SAHO of Sahebganj and Pakur and TVO, TVO (M) and Veterinary Surgeons and Doctors were under controlling authority of DAHO, Sahebganj. From DAHO, Sahebganj all the medicines, tools, Animal Feeds, were supplied to them by DAHO, Sahebganj. The office of DAHO, Sahebganj was controlled by Regional Director, Dumka. Till January 1994 Dr. Shesh Muni Ram was R.D., Dumka. He was posted there earlier from joining of this witness. Later on Dr. Ashok Kumar Diwakar was posted as R.D., Dumka. In para-6 he stated that DAHO, Sahebganj was empowered to purchase medicines. Regional Director, Dumka was empowered to purchase the medicine. Further he stated that DAHO was only entitled to purchase within the limit of Rs. 5,000=00 one day. The Regional Director was empowered to purchase of medicine, tools and animal feeds up to the limit of Rs. 15,000=00 in one day. Allotment fund comes separately to DAHO and Regional Director. A DAHO used to give allotment from his fund to Regional Director. Approved list of medicines was supplied from the Government to all Regional Directors and DAH Officers. It was mentioned there under that which medicine and from which dealer that have to be purchased and what was the price they have to purchase the medicines. According to the list they have to send their supply order. In para-8 he stated that after receiving supply of medicine T.V.O. (M) was empowered to receive that medicines. They have to suppose to make entry in the office of DAHO and SAHO regarding receiving of these medicines. It was their duty to give the receiving report of supply of medicines on supply vouchers. After receiving of certificate of TVO(M) on vouchers, it was duty of Accountant to pass the vouchers and prepared the bills on the basis of passed vouchers. In para-9 he stated that after preparation of Bills it was duty of Accountant to produce such Bills before DAHO. DAHO used to send that vouchers and he also signed on bills on passing signature. Thereafter Accountant has to send all these bills to the

Treasury after making entries in Messenger Book. After passing of Bills by the Treasury it was his duty to deposit these bills in the Bank. Further his duty to take the cash amount or draft in respect of these bills. After receiving of cash or draft they make entries in their cash book and after taking permission of DAHO they used to make payment of the said amount. They also have to take receipt and counter receipt.

In cross-examination he stated that he has no any occasion to work in the Treasury as Dealing Assistant or Accountant or Treasury Officer. There is nothing any material on his cross-examination.

13. Dr. Erick Kerketta as District Animal Husbandry Officer, Sahebganj was having jurisdiction over the whole of Sahabganj and Pakur Districts and having district control over the functioning of SAHO, BAHO and TVO, Veterinary Surgeon, etc., posted within the jurisdiction for catering medical facilities to the cattle and other domestic animals of the villagers and to up grade the quality and income generating domestic animals. He was most important officer in this Animal Husbandry Department having power of Drawing and Disbursing Officer. It was his duty to check and verify the vouchers filed by the T.V.O. (Mobiles) and pass the bills of Animal Husbandry Department and send it to the Treasury Office under his signature. It is well proved from the statement of P.W.63 in para-8 that he has full knowledge that his financial power is limited for Rs. 5,000=00 per day. From perusal of Ext. 15/31, Departmental Letter No. 3697 dated 25.3.1977 there is no doubt that it was well established that the P.W. 3 is Janardan Prasad, retired Head Clerk, DAHO, Sahebganj. He deposed before the Court that he was posted in DAH Office, Sahebganj from 1988-99 till his retirement from the post of Head Clerk. Further he stated that Dr. Erick Kerketta was posted as DAHO, Sahebganj from January 1991 to December 1991. Thereafter from January 1992 to January 1994 Dr. Jugal Kishore Prasad was posted there and he retired from there in January 1994. Thereafter Dr. S.M. Wasimuddin, SAHO, Pakur was made Incharge of DAHO, Sahebganj. Later on Notification was issued, after one month of Dr. Wassimuddin as DAHO, Sahebganj. In para-2 of his examination in chief he further stated that Dr. Krishna Murari Shah was posted as TVO (M), Sahebganj in the office of DAHO, Sahebgan. He was posted there till December 1991. Thereafter Dr. Vijay Kant Das was posted there from January 1992 to 1996 as TVO (M). In para-3 he stated that before his

joining in DAHO, Sahebganj Sudershan Ram was working as Accountant from earlier on the post of Accountant. All the work of Accountant was entrusted to Sudarshan Ram. It was his duty to prepare Bills or pay bills on the basis of vouchers. Further he stated that he had work along with all these persons and he is fully aware of their writing and signatures. In para-4 he stated that entire area of Sahebganj and Pakur were under jurisdiction of DAHO, Sahebganj. All the SAHO of Sahebganj and Pakur and TVO, TVO (M) and Veterinary Surgeons and Doctors were under controlling authority of DAHO, Sahebganj. From DAHO, Sahebganj all the medicines, tools, Animal Feeds, were supplied to them by DAHO, Sahebganj. The office of DAHO, Sahebganj was controlled by Regional Director, Dumka. Till January 1994 Dr. Shesh Muni Ram was R.D., Dumka. He was posted there earlier from joining of this witness. Later on Dr. Ashok Kumar Diwakar was posted as R.D., Dumka. In para-6 he stated that DAHO, Sahebganj was empowered to purchase medicines. Regional Director, Dumka was empowered to purchase the medicine. Further he stated that DAHO was only entitled to purchase within the limit of Rs. 5,000=00 one day. The Regional Director was empowered to purchase of medicine, tools and animal feeds up to the limit of Rs. 15,000=00 in one day. Allotment fund comes separately to DAHO and Regional Director. A DAHO used to give allotment from his fund to Regional Director. Approved list of medicines was supplied from the Government to all Regional Directors and DAH Officers. It was mentioned there under that which medicine and from which dealer that have to be purchased and what was the price they have to purchase the medicines. According to the list they have to send their supply order. In para-8 he stated that after receiving supply of medicine T.V.O. (M) was empowered to receive that medicines. They have to suppose to make entry in the office of DAHO and SAHO regarding receiving of these medicines. It was their duty to give the receiving report of supply of medicines on supply vouchers. After receiving of certificate of T.V.O.(M) on vouchers, it was duty of Accountant to pass the vouchers and prepared the bills on the basis of passed vouchers. In para-9 he stated that after preparation of Bills it was duty of Accountant to produce such Bills before DAHO. DAHO used to send that vouchers and he also signed on bills on passing signature. Thereafter Accountant has to send all these bills to the Treasury after making entries in Messenger Book. After passing of Bills by

the Treasury it was his duty to deposit these bills in the Bank. Further his duty to take the cash amount or draft in respect of these bills. After receiving of cash or draft they make entries in their cash book and after taking permission of DAHO they used to make payment of the said amount. They also have to take receipt and counter receipt.

In cross-examination he stated that he has no any occasion to work in the Treasury as Dealing Assistant or Accountant or Treasury Officer. There is nothing any material on his cross-examination.

14. Dr. Erick Kerketta as District Animal Husbandry Officer, Sahebganj was having jurisdiction over the whole of Sahabganj and Pakur Districts and having district control over the functioning of SAHO, BAHO and TVO, Veterinary Surgeon, etc., posted within the jurisdiction for catering medical facilities to the cattle and other domestic animals of the villagers and to up grade the quality and income generating domestic animals. He was most important officer in this Animal Husbandry Department having power of Drawing and Disbursing Officer. It was his duty to check and verify the vouchers filed by the T.V.O. (Mobiles) and pass the bills of Animal Husbandry Department and send it to the Treasury Office under his signature. It is well proved from the statement of P.W.63 in para-8 that he has full knowledge that his financial power is limited for Rs. 5,000=00 per day. From perusal of Ext. 15/31, Departmental Letter No. 3697 dated 25.3.1977 there is no doubt that it was well established that the financial power of the District Animal Husbandry Officer, Sahebganj was limited up to the limit of Rs. 5,000=00 per day. It appears from perusal of vouchers Ext.2/807 to 2/872; Ext. 2/894 to Ext.2/898; Ext. 2/1176 to 2/1185 and Ext. 2/1292 to 2/1294 were prepared without any supply of medicine. Out of these vouchers, it appears from perusal of Vouchers Ext. 2/894 to 2/898 that there was no any certificate was given about the receiving of medicine but in spite of that, these five vouchers used for fraudulent withdrawal of Government money. On the basis of these forged vouchers under conspiracy, Bills were prepared. It appears from Ext. 3/75 to Ext. 3/84; Ext. 3/89, Ext. 3/121, Ext. 3/122 and Ext. 3/139 that Bills were prepared under signature of DAH Officer, Sahebganj and it was placed before the Treasury Officer, Sahebganj through Treasury Messenger Book (Ext. 6) for fraudulent withdrawal of Government money.

P.W. 58 Rajendra Paswan admitted this fact that without supply of medicine his signature was obtained on receiving of medicine. He also stated this fact that less quantity of medicines has been supplied to him but receiving signature was obtained in large number of medicines. P.W. 20 Rameshwar Choudhary, P.W. 83 Devanand Sinha and P.W. 63 Dr. Shiv Balak Choudhary have very clearly stated that forged Sub-Allotment letters have been issued by the District Animal Husbandry Officer, Sahebganj under conspiracy with the Regional Director, Dumka. All these four Sub-Allotment Letters have been issued on the basis of forged Allotment Letters which were signed and issued by the accused Braj Bhushan Prasad the Budget and Accounts Officer. The Medicine manufacturing companies i.e. P.W. 15 Dinesh Chandra Srinivas, Regional Marketing Manager, Sarabhai Chemical, Patna; P.W. 16 Arun Kumar Mishra, Marketing Controller of Concept Pharmaceuticals; P.W. 17 Umesh Kumar Sinha Deputy Manager M/s Cadila Antibiotic, Bangalore, P.W. 19 Manjo Kumar Rai Senior Supply Manager, Glaxo India Limited; P.W. 21 Dr. Amiya Kumar Choudhury General Manager Brihans Laboratory and P.W. 32 Madhukant Varma Sales Manager Lance Pharmaceuticals, Patna stated in their depositions that they have not got any medicine supply order from the Animal Husbandry Department, Sahebganj. They also admitted this fact that their medicine companies have not authorized any Agent or sub-agent to supply the medicine in AHD, Sahebganj and Dumka. On the basis of forged Bills and Vouchers an amount of Rs. 7,05,047=23 (Seven lakhs Five thousand Forty-seven and paise twenty-three) was fraudulently withdrawn from the Government Treasury. The signature of this accused has been proved and found on Ext. 4 and C.C. Register; Bill Book Ext.-5 and Ext./5/1; Cash Book Ext. 7/1 and Ext.7/2. The specimen signature has also been obtained in this case i.e. Ext. 98/12 to Ext. 98/19.

In the same manner, T.V.O. (M), Sahebganj Bimal Kant Das, without supply of any medicine filed vouchers Ext. 2 to 2/872; Ext. 2/883 to 2/893; Ext. 2/1019 to 2/1052; Ext. 2/1138 to 2/1175; Ext. 2/1190 to 2/1214; Ext. 2/1259 to 2/1291 and Ext. 2/199 to 2/1314. The wrong certificate has been given about supply of medicine and about entering in Stock Register. On the basis of these forged certificates with the conspiracy of other accused

persons. They have prepared forged Bills that have been proved by P.W. 3 Janardan Prasad without supply of medicines. The forged certificate has been given and on the basis of these vouchers the Bills have been prepared which are Ext. 3 to 3/89; Ext. 1/103 to 3/106 and Ext. 3/117 to 3/126. Doctor witnesses have accepted that under pressure their signatures have been obtained by the Drawing and Disbursing Officer. No medicine was supplied but the signatures of Field Doctors have been obtained.

P.W. 23 Dr. Gulab Chandra Bhagat stated in para-7 of his evidence that in January 1996 by the order of DAHO, Sahebganj Md. Wasimuddin he deposited his Stock Register to Dr. Bimal Kant Das T.V.O.(M) Sahebganj. No any receipt was given to him and that Stock Register was never returned to him.

P.W. 26 Dr. Samarjet Mandol stated in para-3 that T.V.O. (M), Sahebganj obtained his signature on medicine receipt but no medicine was supplied to him but his signature was obtained by T.V.O. (M), Sahebganj. Further he stated that later on he received some medicines in full quantity and some medicines in less quantity but direction was given to make entry in Stock Register for full quantity of medicine. Direction was also given to him to show that all the medicines have been consumed. Further he stated that in his Stock Register he made the entry of all the medicines. He also made entry for medicines which were not supplied to him or which was supplied to him in less quantity. In para-4 he stated that after perusing Ext. 11 and Ext.- 12 that on these documents he has not given any signature regarding receiving of medicines. In para-5 he stated that Dr. Bimal Kant Das was the T.V.O. (M), Sahebganj at that time. In para-6 he proved his signature on two receipt dated 4.8.95 and 15.8.1995 that signature has been attached along with Ext.- 12. Further he stated that Peprozime and Perimicin medicine have been mentioned but that medicines have not been supplied to him in the year 1995. In para-7 he proved two Stock Registers as Ext.11/2 and 11/3. This was opened on 1.7.92 and 5.3.94. In para-8 he stated that these two registers have been seized by the C.B.I. and seizure memo was also prepared. This seizure memo dated 8.6.96 has been marked as Ext. 16/5. In para-9 he stated that from D.A.H.Office, Sahebganj cattle feed was never supplied to him because there was no any cattle farm, Pigree farm or Poultry Farm.

P.W. 27 is Dr. Bipin Kumar Sinha, K.V.O., Dhanbad stated in para-3 that no any requisition was ever demanded for supply of medicine from the DAHO, Sahebganj. In para-4 he stated that in the year 1992-93 Dr. Jugal Kishore Singh was DAHO, Sahebganj; Dr. Bimal Kant Das was T.V.O. (M), Sahebganj and Dr. Shesh Muni Ram was Regional Director of Dumka. In para-5 he stated that in the year 1992-93 Dr. Jugal Kishore Singh, DAHO, Sahebganj called him and handed over a list of medicines and directed him to sign on it. The T.V.O. (M), Sahebganj was also present there. When he inquired about the medicines he assured him that medicines will be sent to him later on. On assurance he put his signature on it. Later on, some medicines were received in less quantity and some medicines were never supplied to him. The instruction was given to him to make entry in Stock Register for all the medicines and also show the consumption of these medicines. In para-6 he stated that in the year 1994-95 Dr. Md. Wasimuddin was DAHO, Sahebganj and Dr. Bimal Kant Das was T.V.O. (M), Sahebganj and the same pattern has been adopted in their tenure. In para-7 he further stated that his Stock Register which was maintained by T.V.O. (M), Sahebganj his signature was never obtained on that Register. After perusal of Ext. -11 and Ext. 12 the Stock Registers he stated that he never signed on it only his name has been mentioned in it.

P.W. 56 Dr. Sham Md. K. Hussain stated in para-4 that when he inquired with T.V.O. (M) about less supply of medicines he told him to talk with the District Animal Husbandry Officer, Sahebganj (DAHO) and when inquired with DAHO then he replied to follow the system which has been adopted. In para-5 he stated that the medicines which was not supplied to him that also was shown in the Stock Register and further that has been shown in consumption. Some time he received such type of medicines whose expiry date was very nearer and that cannot be consumed. Further he stated that he has deposited all the Stock Registers before the DAHO, Sahebganj as per his order. It is further stated that said registers were never returned to him.

P.W. 58 Dr. Rajendra Paswan stated in para-5 that in November 1993 Dr. Bimal Kant Das, TVO (M), Sahebganj told to this witness in presence of Dr. Jugal Kishore Singh DAHO, Sahebganj to put his signature on receipt of medicines and when medicines was demanded by him he told that medicines will be sent later on but that medicine have never been sent to him.

P.W. 59 Dr. Dhanik Lal Mandal, TVO stated in para-3 that DAHO, Sahebganj called him in his Chamber, Dr. Bimal Kant Das, TVO (M), Sahebganj was also present there. Both persons told him to put his signature on medicine receiving receipt. They also told that medicine will be supplied to him later on. On their instigation he put his signature on medicine receiving receipt. Some time he received medicine and some time no medicine was supplied to him but he was told to enter all the medicines in his Stock Register and also he was directed to show all the medicines in Treatment Register as consumed medicines and under the direction he always follow this system. This system was continued till tenure of Md. Wasimuddin.

P.W. 60 Dr. Tej Narayan Singh, Retired Pigree Development Officer stated in para-3 that Dr. Bimal Kant Das was TVO (M) in the year 1992-93 to 1995 in Sahebganj. In para-5 he stated that he never put his signature on Medicine Distribution Register and nor he put his signature on medicine receiving receipt in the office of DAHO, Sahebganj. In para-5 he stated that never any indent was demanded to him that what is the requirement of medicines in his dispensary. In para-8 he stated that his signature was received on number of medicine receipt by DAH Office out of these some medicines were supplied and some medicines was never supplied to him.

P.W. 61 Dr. Ritesh Kumar Dubey, J.B. Office, Hazaribag stated in para-3 that from the year 1990-91 to 1995-96 never any intend was demanded to him by DAHO, Sahebganj. In that period his signature was obtained by TVO (M) on medicine receiving receipt. Further he stated that when he complained about the lesser supply of medicine then TVO (M) assured him but rest of medicine was never supplied to him.

P.W. 62 Dr. Kamlesh Singh T.V.O. Pakhana stated in para-1 that TVO (M) used to obtained his signature on medicine receiving receipt but mentioned medicine were not supplied to him. Some medicines received in less quantity. In para-2 he further stated that when complaint was made to TVO (M), Sahebganj about less supply of medicine, assurance was given to him but such medicines was never supplied to him.

P.W. 64 Dr. Akhilesh Kumar Singh, TVO, Musari stated in para-2 that it was duty of TVO (M), Sahebganj to supply the medicine. At that time Dr. Bimal Kant Das was the TVO (M), Sahebganj he used to obtain his signature on medicine receiving receipt but all the medicines have not been

supplied to him. Some medicines were supplied and about some medicine assurance was given to supply to that was never supplied.

P.W. 65 Dr. Ram Shankar Jha, TVO, Haldia also stated the same fact in paragraphs- 2, 3, 4, 5 and 6.

P.W. 68 Dr. Nehal Hussain, TVO also stated in para-1 to 4 about none supply of medicine and obtaining his signature on medicine receiving receipts by TVO (M), Sahebganj.

P.W. 70 Dr. Hanuman Prasad Varma, TVO in para-2,3,4,5 and 6; P.W. 71 Dr. Binay Kumar, TVO in para-2,3 and 4; P.W. 72 Lal Bihari Prasad in para- 2 to 4; P.W. 74 Dr. Arun Kumar, TVO, Mokama in para-2 to 5 and P.W. 77 Dr. Jagdeo Prasad, retired BAHO in para- 2 to 5 also supported the similar fact that their signatures have been obtained by T.V.O (M), Sahebganj Dr. Bimal Kant Das but no medicine was supplied to them as per receipt or less quantity was supplied and the rest quantity was never supplied to them. They have fully supported the case of the prosecution.

It appears that all the aforesaid witnesses have fully supported the case of the prosecution that forged certificate were given by this accused Dr. Bimal Kant Das about the supply of medicine and forged vouchers in Ext. 2 series, as mentioned above, have been prepared by him. On the basis of all these forged vouchers in Ext. 3 series, as mentioned above, forged Bills have been prepared and presented before the Treasury Office, Sahebganj for fraudulent withdrawal of government money.

15. In respect of accused Dr. Krishan Murari Shah, T.V.O. (M), Sahebganj, it is alleged that he was posted under District Animal Husbandry Office, Sahebganj as T.V.O. (M) in the year 1990-91 and 1991-92. On the basis of Ext. 2/899 to 2/1016; Ext. 2/1053 to 2/1143; Ext. 2/1176 to 2/1185 and Ext. 2/1215 to 2/1258 he has given false and forged certificate about the supply of medicine and false certificate has also been given about the entry of these medicines in Stock Registers. On the basis of these forged certificates all the forged vouchers have been used for preparation of forged Bills from Ext. 3/90 to 3/102; Ext. 3/107 to 3/116; Ext. 3/121; Ext.3/122 and Ext. 3/127 to 3/131 illegal withdrawals were done from the Treasury on the basis of these Bills.

In this respect, P.W. 23 Dr. Dular Chandra Bhagat stated in para-2 that in the year 1991 Dr. Erick Kerketta was DAHO, Sahebganj, Dr. Krishna Murari Shah was T.V.O. (M), Sahebganj and Dr. Shesh Muni Ram was Regional Director, AHD, Dumka. Further he very clearly stated in para-3 that Dr. Krishna Murari Shah stated him that it is order of Dr. Shesh Muni Ram, Regional Director, Dumka that some fake bills of Suppliers will have to be make entry in Stock Register and for this reason false receipt of medicines were demanded to him. But he was not agreed, they pressuring him to put his signature then he put his signature on the Bills and that Bills were related with medicines.

P.W. 24 Dr. Vishnu Prasad Manjhi, T.V.O. (M) stated in para-3 that in the year 1991 Dr. Erick Kerketta was DAHO, Sahebganj and Krishna Murari Shah was T.V.O. (M), Sahebganj. In para-4 he stated that Erick Kerketta one time told him to give false receipt of medicines but he has refused to do so. In para-5 he further stated that Dr. Jugal Kishore Singh demanded one false medicine receipt from him then he put his signature on the blank paper and given to him. He signed on 3 to 4 blank papers. He got one receipt and returned the other receipts to him.

P.W. 56 Shah Md. K. Hussain retired BAHO stated in para-4 that in starting period indent was demanded from him but later on this system was closed and medicine was being started to supply from the District Headquarter. Further he stated that some time they received less quantity of medicine from the list when he inquired about supply of less medicine he was told to follow the system which is running in that period.

16. In respect of accused Sudarshan Ram he was posted as Accountant in District Animal Husbandry Office, Sahebganj (DAHO, Sahebganj) from 1991 to 1996. It was his duty to prepare Bill on the basis of vouchers deposited by the Suppliers. It was also his duty to present the Bills in the Treasury Office and withdraw the Bill's amount by Bank Drafts and endorse in the Office Register. As per order of the District Animal Husbandry Officer, Sahebganj he was also responsible to keep and maintain the C.N.C. Register of DAHO, Sahebganj (Ext. 4 to 4/2); Bill Book (Ext. 5 to 5/2); Treasury Messenger Book (Ext. 6 to 6/1); Cash Register (Ext. 7 to 7/5); Allotment Register (Ext. 9 to 9/3); Dispatch Register (Ext. 10 to 10/2); Guard File of Allotment Register (Ext. 13/1 to 13/2); File of Expenses (Ext.

14) and Preparation of Requisition of Bank Drafts (Ext. 8 to 8/14) and send it to the Bank along with Bills were also his duty.

On behalf of the prosecution a large number of Bills have been filed from Ext. 3 to Ext. 3/146 and it is alleged that without supply of medicine by T.V.O. under conspiracy, vouchers were deposited by the Suppliers and on the basis of these forged vouchers, forged Bills were prepared by this accused and with the connivance of Treasury Officer and employees these forged Bills have been passed and Drafts had been received by this accused. In support of this fact vouchers filed by the Suppliers from Ext. 2/873 to 2/882; Ext. 2/894 to 2/898/ Ext. 2/1017 to 2/1018; Ext. 2/1144 to 2/1147; Ext. 1187 to 2/1189 and Ext. 2/1332 to 2/1335 have been proved. It appears that on all these exhibits no any certificate has been given by the T.V.O. (M), Sahebganj for receiving of materials but in spite of that on the basis of these vouchers Bills from Ext. 3/86 to 3/88; Ext. 3/89, Ext. 3/103; Ext. 3/117; Ext. 3/123; Ext. 3/145 and Ext. 3/146 were prepared and presented before the Treasury office and co-operation was given in illegal withdrawals of government money. By misusing his post forged Bills were prepared by him and illegal withdrawals were done of government money.

It appears from perusal of vouchers Ext. 2 Series, which are mentioned above, that there is no any certificate has been given by the T.V.O. (M), about receiving of materials but in spite of that for withdrawal of voucher's amount Bills of Ext. 3 series, fully described above, have been prepared by this accused for withdrawals of government money from the Treasury. It was his duty to verify and send all the vouchers and to ensure that materials have been actually received and thereafter he was entitled to prepare the Bills. But he failed to discharge his duty and without any certificate of TVO (M) about receiving of goods he has prepared the Bill under conspiracy. A sum of Rs. 6,74,989=22 has been illegally withdrawn on the basis of forged bills, which were prepared by accused Sudarshan Ram.

P.W. 76 Tribhuvan Prasad proved the Sanction Order against this petitioner i.e. Ext. 28/4. The Sanction Order has been given by Sri Shiv Balak Choudhary, Director, AHD, Patna.

17. The other set of accused persons are Vijay Kumar, Treasury Officer, Sahebganj; Sri S.N. Jha, Treasury Officer, Sahebganj; Alok Kuamr

Gupta, Accountant, Sahebganj Treasury; Ashok Kumar Ghosh, Assistant, Sahebganj Treasury and Shailendra Kumar Mishra, Assistant, Sahebganj Treasury.

In respect of accused Vijay Kumar, Treasury Officer, Sahebganj, according to the prosecution case while functioning during 1992 to 1995 cleared payment of 94 Bills involved in this case without conducting scrutiny and raising any objection about the allotment. Though it was unusually high he passed as many as 25 vouchers involving lakhs of rupees in a single day, which is 14.3.1992. The Bills were not in order and having several discrepancies. The prosecution proved Bills from Ext. 3 to 3/73; Ext. 3/86 to 3/88; Ext. 3/102; Ext. 3/119 to 3/120; Ext. 3/132 to 3/133; Ext. 3/135 to 3/138. All these Bills were not in order. There were several discrepancies were apparent on Bills but without any scrutiny and without raising any objection these Bills have been passed under conspiracy. According to Ext. 15/31 the financial power of District Animal Husbandry Officer was limited up to Rs. 5,000=00 per day but more than this limit Bills were passed by the Treasury officer.

P.W. 36 Ramnath Prasad proved the Sanction Order in respect of this accused. Sanction Order is Ext. 28.

From perusal of aforesaid Bills, it appears that all the Bills have been passed by the Treasury Officer no any objection was raised on Bills though the Bills have been prepared for more amount of Rs. 5,000=00 in per day. All the Bills exceeded the financial power of the Drawing and Disbursing Officer but knowing this fact, no any objection was raised and Bills were passed. In this manner, the amount was withdrawn illegally from the Government Treasury.

P.W. 4 Satya Sadhan Choudhury, he was a retired Accountant of Sahebganj Treasury. He has fully described the procedure of Treasury office, which was adopted by the Treasury for passing of a Bill. The working system of Treasury has also been described by this witness. He proved Ext. 16 i.e. a seizure memo. The statement of Accounts and 16 Payment Schedule Register dated 1.6.1983 to 23.11.91 were seized in presence of this witness. He has also proved withdrawal of Pay, T.A., and C.N.C. Register i.e. Ext. 16. The Payment Schedule Register of Sahebganj Treasury is Ext. 18. Ext. 18/1 is Payment Schedule Register from June 1991

to February 1992. Ext. 18/2, Ext. 18/3, Ext. 18/4 and Ext. 18/5 all are Payment Schedule Register of different periods.

It appears from perusal of Ext. 3 series, referred above, that no any certificate was given by the D.D.Os regarding receiving of materials or goods but in spite of that the Bills have been passed. It also appears that all the Bills passed for more than Rs. 5,000=00 of amount in one day. This was also beyond financial power of D.D.Os., as referred in Ext. 15/31. But this fact was not scrutinized and without any objection Bills were passed under conspiracy.

18. In respect of accused S.N. Jha he was an Executive Magistrate, Sahebganj. He was not a permanent Treasury Officer of Sahebganj. On different dates by the order of the Deputy Commissioner he was functioning as In-Charge Treasury Officer. According to prosecution he has discharged his duty as Treasury Officer on 4.3.1992, 7.3.1992, 24.3.92, 17.8.1994 and 22.11.1995. During this period he cleared payment of 26 Bills of AHD Suppliers. The Bills were passed without raising any objection about the allotment though it was unusually high. He passed as many as 11 vouchers involving Rs. 4,00,000=00 in a single day on 7.3.1992. That without proper checking the false Bills have been passed. From prosecution side Ext. 3/74, Ext. 3/90, Ext. 3/94 to 3/101; Ext. 3/103 to 3/106, Ext. 3/111 to 3/117; Ext. 3/123; Ext. 3/130; Ext. 3/131; Ext. 3/134 and Ext. 3/140 were passed by this Treasury Officer in spite of many discrepancies were apparent on the Bills. The Bills were passed beyond the financial power of District Animal Husbandry Officer, Sahebganj of Rs. 5,000=00 per day. The Sanction order against this accused is Ext. 28/1.

According to the Ext. 15/31 the financial power of District Animal Husbandry Officer was limited for Rs. 5,000=00 per day but this financial limitation has been totally ignored in passing the Bill by the Treasury officer.

P.W. 36 is Ram Nath Prasad, Typist in the Law Department. In para-3 and 4 he proved Sanction Order i.e. Ext. 28 and 28/1.

P.W. 42 Dilip Kumar Shah he proved Ext. 28/3 i.e. Sanction Order of the Deputy Commissioner in respect of employees of Treasury Office, Sahebganj.

P.W. 38 Manohar Ram also stated about the Sanction Order Ext. 28/3.

P.W. 4 Satya Sadhan Chatterjee is a retired Accountant of Sahebganj Treasury. He proved the Payment Schedule Register i.e. Ext. 16. The withdrawal extract for the year 1983-84 to 1995-96 is Ext. 16. The other Payment Schedule Registers are Ext. 18, Ext. 18/1, Ext. 18/2, Ext. 18/3, Ext. 18.4 and Ext. 18/5.

The defence Ext.'F' is order of Departmental Proceeding which was started against accused S.N. Jha and he was exonerated from the charge of Departmental Proceeding. Ext. 5 is Government order on Ext. F. Ext. H is order of the Hon'ble Court passed in Cr.W.C.C. No. 631 of 2008. Ext. I is certified copy of deposition of P.W. 59 of R.C. No. 46(A)/96 and Ext. J and J/1 are copies of Ext. B and B/1 of R.C. 47(A)/96.

It is important to mention here that Departmental Proceeding is quite a different thing and it cannot demolish the criminal proceeding against the accused. The criminal conspiracy was not the subject matter of the Departmental Proceeding.

19. In respect of accused Alok Kumar Gupta. According to the prosecution case while functioning as Accountant, Sahebganj Treasury during 1991 to 1996 he processed all the Bills of AHD Suppliers involved in this case without raising any question about the allotment, though it was unusually high. He processed as many as six (6) vouchers involving Rs. 4.5 lakhs on a single day which is 6.7.1991. Fifteen (15) vouchers involved Rs. 7,00,000=00 in a single day which is 2.3.1992. Eleven (11) vouchers involved Rs.4,00,000=00 in a single day i.e. 7.3.1992. Twenty-five (25) vouchers involving lakhs of rupees on the single day i.e. 14.4.1992. He cleared payment of Bills bearing T.V. No. 30 dated 6.7.1991, T.V. NO. 81 dated 20.7.1991 and T.V. No. 82 dated 20.7.1991, which did not mention of the details classification. For these irregularities these Bills deserve to be sent back to the D.D.Os. for clarification. He blindly passed the bills. From perusal of Ext. 3 to Ext. 3/136, it appears that a number of discrepancies and view was apparent on Bills but in spite of that Bills were presented before the Treasury Officer for passing of it and for withdrawals of amount. From Ext. 15/31, it is well apparent that the financial power of the District Animal Husbandry Officer as D.D.Os was Rs. 5,000=00 per day. But lakhs of rupees were passed in one day beyond financial power of D.D.Os. The Sanction Order is Ext. 28/3 against this accused.

20. In respect of accused Ashok Kumar Ghosh, Accountant Sahebganj Treasury and accused Shailendra Kumar Mishra, Accountant Sahebganj Treasury, according to the prosecution case Ashok Kumar Ghosh during 1991 to 1996 while functioning as Accountant in Sahebganj Treasury prepared all the Bills of AHD Suppliers involved in this case without raising any question about the allotment, though it was unusually high. He prepared as many as six (6) vouchers of Rs. 4.5 lakhs in a single day i.e. 6.7.1991. Fifteen (15) vouchers involving Rs. 7,00,000=00 in a single day i.e. 2.3.1992. Eleven (11) vouchers involving Rs. 4,00,000=00 in a single day i.e. 7.3.1992. Twenty-five (25) vouchers involving lakhs of rupees in a single day i.e. 14.3.1992. In some of the Bills detailed classification has not been given but in spite of that Bills were not sent back to the D.D.Os for clarification.

In respect of accused Shailendra Kumar Mishra in the same manner, prosecution case is that while functioning as Accountant, Sahebganj Treasury during September to November 1995 prepared eleven (11) Bills of AHD Suppliers involved in this case worth Rs. 5.5 lakhs without raising any question about the allotment. The Bills were not in order and having several discrepancies.

In respect of Ashok Kumar Ghosh, it appears from perusal of Ext. 3, Ext. 3/103, Ext. 3/105, Ext. 3/118, Ext. 3/121 to 3/123, Ext. 3/127 to 3/132; Ext. 3/134 to 3/136 and Ext. 3/139 to 3/146 that discrepancies have been apparent on Bills but in spite of that these Bills were presented before the Treasury Officer for withdrawals of amount. All the Bills exceeded to financial power of the D.D.Os of Rs. 5,000=00 per day. On several Bills, there is no any certificate has been given about the receiving of materials or goods. In some of the Bills detail classification has also not been mentioned but in spite of that these Bills were presented before the Treasury Accountant for presenting the Bills for withdrawals of amount. The sanction order is Ext. 28/3 against this accused.

In respect of accused Shailendra Kumar Mishra Ext. 3/104, Ext. 3/119, Ext. 3/120, Ext. 3/124, Ext. 3/125, Ext. 3/126, Ext. 3/133, Ext. 3/137 and Ext. 3/138 have been proved by the prosecution that bills were seen by

this Accountant but under conspiracy all the discrepancies have been ignored and no any objection was raised and the Bills were presented before the Treasury Officer for passing the order of withdrawals of amount.

From perusal of these Bills, it appears that all the Bills passed on different dates but on each and every day the Bills have been passed beyond financial power of D.D.Os. The financial power of D.D.Os. of Rs. 5,000=00 per day has been totally over looked and Bills of worth rupees many lakhs have been passed in a single day.

21. All the next accused persons are Suppliers of medicines and animal feeds.

Accused Tripurari Mohan Prasad was Proprietor of M/s Bihar Surgico Medico Agency, Patna and the Director of M/s Mastrin Pharmaceuticals Limited, Patna.

In respect of M/s Bihar Surgico Medico Agency, Patna and M/s Mastrin Pharmaceuticals Limited, it is alleged that these firms were not authorized to supply the material in Animal Husbandry Department. According to Ext. 13/1 these firms are not authorized by Central Purchase Committee. M/s Hilar Pvt. Limited informed by Ext. 15/108 letter dated 21.10.1997 by Ext. 15/109 letter dated 8.10.97, Ext. 15/110 letter dated 16.12.97, by Ext. 15/111 letter dated 13.11.97 and by Ext. 15/112 vide letter dated 29.12.97 that they have not produced the medicines which were shown supplied by M/s Mastrin Pharmaceuticals Limited to Animal Husbandry Department and in some cases they have not produced the medicines in the quantity, which has been shown in vouchers by M/s Mastrin Pharmaceuticals Limited. Further the medicine companies have deposed before the Court that they have not received any Supply Order from the aforesaid firms and these firms were not authorized dealer of their companies.

On behalf of the prosecution the vouchers submitted by M/s Bihar Surgico Medico Agency, Patna and M/s Mastrin Pharmaceuticals Limited, Patna, fake vouchers without supply of medicines has been submitted under conspiracy. From Ext. 2/1053 to Ext. 2/1175 and from Ext. 2/1176 to 2/1214 are alleged to be vouchers, which were submitted by both the firms. It is further case of the prosecution that under conspiracy and with connivance with District Animal Husbandry Office, Sahebganj and T.V.O.

(M), Sahebganj and Treasury Officer and officials of Sahebganj Treasury on the basis of forged vouchers Bills Ext. 3/107 to 3/120 and Ext. 3/121 to 3/126 were presented before the Treasury Office and amount of the Bills have been withdrawn. Under conspiracy fraudulently accused has withdrawn an amount of Rs. 22,39,778=00 (Rupees Twenty-two lakhs Thirty-nine thousand Seven hundred Seventy-eight) and Rs. 1,98,508 (Rupees One lakh Ninety-eight thousand Five hundred eight) and draft of the amount from Ext. 30/94 to Ext. 30/101 and from Ext. 30/63 to 30/71 have been received and by Pay-in-Slips Ext. 29/39 and by Ext. 29/40 to 29/42 have been deposited in several bank accounts i.e. Ext. 31/8, Ext. 31/9, Ext. 31/12, Ext. 32/7, Ext. 32/8 and Ext. 32/11. The signature of this accused person has also been found on the back portion of the Bank Drafts that are Ext. 30/94 to 30/108 and from Ext. 30/65 to 30/71.

P.W. 14 Kanodia is a Builder. He proved in para-3 of his testimony Ext. 15/15 i.e. letter dated 10.09.96 which was written by Saruttam Sahkari Grih Nirman Samittee, Patna to C.B.I. by which the allotment of two Flats in the name of accused Tripurari Mohan Prasad and in the name of his wife was allotted by this Sahkari Grih Nirman Samittee. He has also given the full details about payment of price of these Flats.

P.W. 15 Dinesh Chandra Srivastava he was Divisional Marketing Manager of Sarabhai Chemicals. In para-6 of his deposition he proved Ext. 15/16 i.e. Letter No. 2581 dated 15.10.96 written by Sarabhai Chemicals, Patna office to CBI and by this letter it was informed to the CBI that they have not received any Supply Order from the office of Regional Director, Bhagalpur. Further it was stated that they have not authorized M/s Bihar Surgico Medico Agency, Patna to obtain any Supply Order from the Government Institution. By Ext. 15/17 this witness stated in para-7 that Batch Number V OK 3997 and Batch Number VIE 1203 and Batch No. 1003 they have not manufactured that medicines, hence, no question arises for their marketing. Further it was informed by Sarabhai Chemicals by Ext. 15/17 that Memomycine Forte and Preplain Forte are not their products.

P.W. 17 Umesh Kumar Sinha is Deputy Manager in M/s Karnataka Anti-Biotic and Pharmaceuticals Limited, Bangalore. It is a Government Organization. He stated in para-8 that by Ext. 15/19 they have

informed the CBI that M/s Bihar Surgico Medico Agency, Patna is not hour authorized Distributor, hence, no question arises to supply from their firms of Peprozime 5 Litre.

P.W. 19 is Manoj Kumar Rai, he is a Senior Supply Manager in Glaxo India Limited. In para-5 of his deposition he has proved letter dated 30.12.96 that has been marked Ext. 15/20. An information was given through this letter that Beta Blende AD 3 1kg and Beta blande 506 that they have not sent these medicines to C & F Agent of Patna and for this reasons this medicine was never supplied to any Stockiest. Further he stated that Livozyme 10x10 ml Injection Batch No. 1454 and Vibelone Injection 3/13 ml Batch No. 588 was also not sent to C&F Agent Patna and this was also not supplied to the Stockiest. Further in para-7 he stated that Beta Blende WN Forte 1 litre Batch No. 733 only 30 Bottles have been supplied to M/s Bihar Surgico Medico Agency, Patna. Memomycine Forte Injection Batch No. 2269 only 652 boxes have been supplied to M/s Bihar Surgico Medico Agency, Patna on 23.12.1989. In para-8 he further stated that M/s Glaxo India Limited never directly supplied to District Animal Husbandry Office, Sahebganj and the office of Regional Director, Dumka.

P.W. 35 Sudarshan Kumar Bansal is a Builder has proved Ext. 15/23 i.e. letter dated 3.9.1996. By this letter details of property in Bihar, Kadamkuan has been described. In para-6 he stated that he has given the Flat to accused Tripurari Mohan Prasad. In para-7 he stated that in Ext. 15/23 the details of allotment of flats, shop and godown has been mentioned. In para-8 he stated that he cannot say who has done the payment but in usual course payment was done by allotment holder.

P.W. 43 Jawahar Lal Sinha, Senior Assistant in State Bank of India, Sahebganj, College Campus. In para-8 he stated that all the 105 Bank Drafts issued by the State Bank of India Sahebganj Branch, out of which seven Bank Drafts has been issued to M/s Mastrin Pharmaceuticals, Patna and 15 Bank Drafts have been issued to M/s Bihar Surgico Medico Agency, Patna. He proved all the 105 Bank Drafts, which has been marked as Ext. 30/5 to 30/109.

P.W. 46 is Bibhuti Mohan Verma, Deputy Manager of State Bank of India, Zonal Office, Muzzafarpur. He proved a seizure memo dated 12.8.1996 marked as Ext. 16/11. The seized articles were Bank Drafts, issued by his branch. He further identified and proved eleven (11) Bank

Drafts issued by his branch i.e. from Ext. 30/68 to 30/71; Ext. 30/77, Ext. 30/92, Ext.30/93, Ext. 30/105 to 30/108. He further proved Ext. 16/12 i.e. also a seizure memo by the order of Manager of State Bank of India Main Branch, he handed over the certified copies of Bank Documents related to M/s Mastrin Pharmaceuticals Limited, Patna; M/s Samarpan Veterinary Enterprises, Patna; M/s Bihar Surgico Medico Agency, Patna; and M/s S.R. Enterprises, Patna and the said seizure memo was prepared in respect of those Bank Documents.

P.W. 55 Vijay Kumar Mishra, General Manager, State Bank of India, Main Branch, Patna. In para-5 he proved Ext. 31/8, Ext. 38/2 and Ext. 32/7 that are Account Opening Form, Specimen signature, Chart of statement of Accounts respectively. He also proved Pay-in-Slip i.e. Ext. 29/39. Further he proved, in para-7, the Account Opening Form and statement of Account of M/s Mastrin Pharmaceuticals Limited i.e. Ext. 31/9 and Ext. 32/8. Further he proved Pay-in-Slip Ext. 29/42, in respect of Current Account No. 178 belongs to M/s Mastrin Pharmaceuticals Limited. In para-12 he further proved Account Opening Form and Statement of Accounts of M/s Bihar Surgico Medico Agency, Patna related to his S.B.I. Account No. 118, that has been marked as Ext. 31/12 and 32/11 respectively.

22. In respect of accused Sushil Kumar Sinha, according to the prosecution case he was Proprietor of M/s Samarpan Veterinary Enterprises, Patna. It is alleged that without supply of medicine he prepared forged and fake vouchers. Further with conspiracy of District Animal Husbandry Office, Sahebagnaj and T.V.O (M) Sahebganj and also with conspiracy of Treasury Officers, Sahebganj and employees of Sahebganj Treasury forged bills were prepared and on the basis of forged and fake vouchers government money was withdrawn to the extent of Rs. 8,24,826=10 (Rupees Eight lakhs Twenty-four thousand Eight hundred Twenty-six and paise ten). The Bank drafts was received for the said amount and it was deposited in the Bank Account of the said firm.

On behalf of the prosecution the alleged fake and forged vouchers have been proved from Ext. 2/894 to Ext. 2/1065. According to the prosecution case, all these vouchers were prepared by this accused in the

name of his firm M/s Samarpan Veterinary Enterprises, Patna without supply of any medicine. From Ext. 3/89 to Ext. 3/106 are the Bills which were alleged to be prepared on the basis of forged vouchers. The Bills were passed under a criminal conspiracy with the help of other co-accused persons. From Ext. 30/78 to Ext. 30/93 are the Bank Drafts of the total amount of Rs. 8,24,826=10, which was withdrawn from the Government Treasury and by Ext. 29/43 to Ext. 29/46 all are Pay-in-Slips and with these Pay-in-Slips the amount was deposited in the S.B.I. Account No. 170. The Account Opening Form which are Ext. 31/10 to Ext. 31/11 and the Statement of Accounts are Ext. 31/9 and Ext. 31/10. It also appears from perusal of Ext. 30/78 to Ext. 30.93 that each bears the signature of accused Sushil Kumar Sinha.

The medicine companies have deposed before the Court that they have not received any Supply Order from the office of District Animal Husbandry Officer, Sahebganj and further they have told that M/s Samarpan Veterinary Enterprises, Patna was not authorized from the medicine company to supply the medicines. The Medicine manufacturing companies have also stated that the specific Batch Numbers have not been prepared by them and they have not sold that Batch numbers to this firm. Ext. 13/1 the list of Authorized Medicine Suppliers, this also goes to show that this Medicine firms was not authorized by the Central Purchase Committee.

P.W. 16 is Arun Kumar Mishra, Marketing Controller of Concept Pharmaceuticals Limited, which is a manufacturing unit of medicine of human and veterinary. This is a Mumbai based company. This witness stated in para-10 of his deposition that M/s Samarpan Veterinary Enterprises, Patna is not their Stockiest and they have not supplied any medicine to this firm.

P.W. 32 Madhukar Varma is a Sales Manager in M.K. Works (H) Veterinary Limited, which is a medicine manufacturing unit. He stated in para-6 that his company has not received any Supply Order from the Animal Husbandry Department for delivery of any medicine.

P.W. 35 is Sudarshan Kumar Bansal discloses in para-9 of his deposition about the property which was alleged in the name of co-accused Tripurari Mohan Prasad and in the name of this accused person.

P.W. 43 is Jawahar Lal Sinha, Senior Assistant in S.B.I. Sahebganj. He proved all the 16 Bank Drafts from Ext. 30/78 to Ext. 30/93 seized in favour of M/s Samarpan Veterinary Enterprises, Patna.

P.W. 46 Bibhuti Mohan Varma, Deputy Manager, SBI. In paragraphs- 3 and 4 he identified Bank Draft which was handed over by him to the C.B.I. for verification. He also handed over Bank Documents related to M/s Samarpan Veterinary Enterprises, Patna and other firms to C.B.I. and a seizure memo was also prepared. The Seizure Memo has been marked as Ext. 16/12.

P.W. 55 Vijay Kumar Mishra, Chief Manager, S.B.I. In para-9, 10 and 11 of his deposition he proved the S.B.I. Account of M/s Samarpan Veterinary Enterprises, Patna i.e. Account No. 170 and also proved the Statement of Account of the said Firm i.e. Ext. 31/10 and 32/9 respectively. He also proved Ext. 31/11 i.e. Account Opening Form and Ext. 31/10 i.e. Statement of Accounts of M/s Samarpan Veterinary Enterprises, Patna. Pay-in-Slips Ext. 29/43 to Ext. 29/46 has also been proved by this witness.

23. Accused Sunil Kumar Sinha is Proprietor of M/s Sri Baba Chemical Works, Patna. In respect of this accused Ext. 2/1215 to Ext. 2/1277 have been proved. It is alleged that all these vouchers were fake vouchers and without supply of medicine these vouchers have been filed in the Animal Husbandry Department and on the basis of forged vouchers with conspiracy of District Animal Husbandry Officer and T.V.O.(M), Sahebganj and officers and employees of Sahebganj Treasury forged and fake Bills from Ext. 3/127 to Ext. 3/136 were submitted and a total amount of Rs. 2,46,603=37 (Two lakhs Forty-six thousand Six hundred three and paise thirty-seven) has been withdrawn from the Government Treasury. All these amounts have been withdrawn by the Bank Drafts. The Bank Drafts are from Ext. 30/92 to Ext. 30/97. The said amount was deposited in the State Bank of India Bank Account through Pay-in-Slips i.e. Ext. 29/4. The Bank Account is Ext. 31/3 and the statement of accounts is Ext. 32/3. This amount was withdrawn by cheque of M/s Sri Baba Chemical Works, Patna by Ext. 34/20. Ext. 38/1 is Specimen Signature Card of M/s Sri Baba Chemical Works, Patna.

The Medicine manufacturing companies have been examined and they have stated that they have not supplied any medicine in District Animal

Husbandry Office, Sahebganj in the relevant period. No any Supply Order was received from there and further they have stated that M/s Sri Baba Chemical Works, Patna was not an authorized Agent of this company.

In this respect, P.W. 16 Arun Kumar Mishra clearly stated in para-10 that M/s Sri Baba Chemical Works, Patna including other firms related to him are their Stockiest and their company Concept Pharmaceutical Limited have not supplied any medicine to them.

P.W. 17 Umesh Kumar Sinha, Deputy Manager, M/s Karnataka Anti-Biotic & Pharmaceuticals Limited, Bangalore. He has proved Ext. 15/19 i.e. a letter written by this company to the Sub-Inspector of CBI, Patna and further stated in para-8 that in Ext.15/19 he has written that medicine Thiabudazole 450 gm, Batch Number 0029 and medicine Sulphagot Plus Batch Number 0040 were never received in the year 1991-92 in Patna Depot and neither this was sold from there. It is also written in aforesaid Ext. 15/19 that Peprazyme Liquid 4.5 litre is not manufactured by this company. His company manufactured five (5) litre but in the year 1991-92 Batch Number 0107 Peprazyme five (5) Litre neither supplied in Patna Depot nor was supplied from there. Further he stated that this was also written in that letter that M/s Bihar Surgico Medico Agency, Patna is not their authorized stockiest. Hence no question arises to supply him Peprazyme five liters.

P.W. 43 Jawahar Lal Sinha, Senior Assistant of State Bank of India has proved six (6) Bank Drafts relating to M/s Sri Baba Chemical Works, Patna i.e. from Ext. 30/92 to Ext. 30/97.

P.W.49 has proved the Pay-in-Slip of M/s Sri Baba Chemical Works, Patna by which five (5) Bank Drafts deposited into the Account No. 646 of total amount of Rs. 2,03,835=37 (Two lakhs Three thousand Eight hundred Thirty-five and paise thirty-seven) in his Account. The Pay-in-Slip is Ext.29/4. He also proved Ext. 34/20 i.e. Cheque of M/s Sri Baba Chemical Works, Patna.

P.W. 79 is Surya Narayan Pandey, retired Police Inspector, CID. He stated in para-9 that on 20.2.96 Ram Kishore Ram, A.S.I., Patna reported him that owners of M/s Mastrin Pharma Limited; M/s Samarpan Veterinary Enterprises, Patna; M/s Bihar Surgico Medico Agency, Patna and M/s Sri Baba Chemical Works, Patna are real brothers and their father Vashisth Narayan Sinha was also a retired employee of Animal Husbandry Department and his one son is also serving in Animal Husbandry

Department. He also reported that he visited AHD Directorate and inquired about the Allotment Nos. 3971 and 3769 both of dated 26.7.95 and on verification Dr. Ram Raj Ram, Director, AHD Directorate informed him vide Letter No. 1076 dated 13.2.96 that above said both the Allotment Letters were not issued by his office. During course of investigation Ram Kishore Ram handed over these two letters dated 13.2.96 to him in the official course of business. Both the letters have been marked as Ext. 15/36 and Ext. 15/37 respectively.

From perusal of Ext. 13/1, it appears that this firm was not listed and not authorized by Central Purchase Committee, AHD to supply the medicine to the Department.

24. Accused Smt. Saraswati Chandra was Proprietor of M/s. S.R. Enterprises, Patna and accused Mahendra Prasad was the Manager of M/s S.R. Enterprises, Patna. Without supply of medicine in District Animal Husbandry Office, Sahebganj filed fake vouchers in the said Department and on the basis of these fake vouchers Bills were submitted and the amount was withdrawn from the Government Treasury. From Ext. 2/615 to Ext. 2/806 were prepared by this firm and under conspiracy with District Animal Husbandry Officers, T.V.O.(M) Sahebganj and Officers and Employees of Sahebganj Treasury they presented fake Bills from Ext. 3/55 to 3/74 for withdrawal of the amount of Rs. 9,51,639=26 (Nine lakhs Fifty-one thousand Six hundred Thirty-nine and paise twenty-six). Without supply of medicine they have fraudulently withdrawn this amount from Bank Drafts. The Bank Drafts are from Ext. 30/59 to Ext. 30/64. This amount was deposited in S.B.I Bank Account No. 2855 i.e. Ext. 31/7 and the statement of Accounts is Ext. 32/6. All the Bank Drafts bear the signature of accused Smt. Saraswati Chandra on the back portion of the Bank Drafts. Ext. 13/1 is list of authorized firms by the Central Purchase Committee and this firm M/s S.R. Enterprises, Patna was not an authorized firm to supply the medicine in the Animal Husbandry Department.

The medicine companies have deposed before the Court that the mentioned Batch Number of medicines have not been manufactured by the company and that Batch Number was never supplied to this firm to supply in Animal Husbandry Department.

In this respect, P.W. 16 Arun Kumar Mishra stated in his deposition in para-6 that on 23.9.96 Sub-Inspector of CBI Sri D. Bhattacharya written a Letter No. 7099/3/41-A/96-Pat through FAX and required some information about the Concept Pharmaceuticals and about his Stockiest and about the supply of medicines. In para-7 he stated that in reply of that letter he reported on 26.9.96 that M/s S.R. Enterprises, Patna is their Stockiest. Further he reported that Medicine Cuvale is not their product. Their product is medicine Curadex. Further he reported that in the year 1992-93 Curadex 2 ml Batch Number 35-C was not supplied to M/s S.R. Enterprises, Patna. Further he reported that in the year 1991-92 medicine Plexa BC 5 Kg. Batch No. 913259 and in the year 1993-94 medicine Sulcoprin 500 mg. Batch No. 001 was also not supplied. It was also written that M/s P.R. Pharma; M/s R.K. Agency, Patna; and M/s Mukesh Enterprises, Patna are not their Stockiest and in the aforesaid period no any medicine was supplied to these companies by his Company.

P.W. 21 Amiya Kumar Choudhury stated in para-4 that after getting letter from the C.B.I. that he will file his record in Kolkatta office and after inquiry he prepared a letter and dictation was given to his Steno Niranjana Mundu that was typed by him and he put his signature on this letter, which has been marked as Ext. 15/21. By Ext. 15/21 this information was given to the C.B.I. that no any supply order was received from the Office of the Regional Director, Bhagalpur for any direct supply and the medicine described in the C.B.I. letter that medicine were never supplied to M/s S.R. Enterprises, Patna. The Batch Number and quantity were also wrong.

P.W. 43 Jawahar Lal Sinha, Senior Assistant of State Bank of India proved six (6) Bank Drafts of M/s S.R. Enterprises, Patna that has been marked as Ext. 30/59 to Ext. 30/64. These Bank Drafts were received without supply of medicine from the office of Treasury Officer, Sahebganj.

P.W.46 Bibhuti Mohan Varma proved some Bank documents and Bank Documents of M/s S.R. Enterprises, Patna were also placed before the C.B.I. and a Seizure Memo was prepared. That Seizure Memo is Ext. 16/12.

P.W. 55 Vijay Kumar Mishra has proved a Pay-in-Slip and Account Opening Form of M/s S.R. Enterprises, Patna. The statement of Bank Account has also been proved by this witness. The statement of Account is Ext. 32/5 and Pay-in-Slip of Account No. 2855, which have been marked as

Ext. 29/34 to Ext. 29/38. The Account Opening Form is marked as Ext. 31/7 and the statement of Account is Ext. 32/6.

25. According to the prosecution accused Sanjay Kumar Agrawal is the proprietor of M/s Sanjay Kumar Cattle Feeds and General Suppliers, Dumka. It is alleged that no Barseem Seed was supplied by him. Without supply of Barseem Seeds fake vouchers from Ext. 2/397 to Ext. 2/514 were submitted by him and under conspiracy with other co-accused on the basis of these forged vouchers, forged Bills from Ext. 3/37 to Ext. 3/47 were prepared and submitted before the Treasury Office, Sahebganj and Rs. 6,00,000=00 (Rupees Six lakh) was withdrawn from the Government Treasury by him. His firm was not authorized firm to supply Barseem Seed to Animal Husbandry Department by the Central Purchase Committee. Ext. 16/18 and Ext. 16/19 is seizure list. It appears from perusal of seizure list that four Pass-Books, which has been marked as Ext. 83 to 83/3; two Life Insurance Policies Ext.84 to 84/1; one Hero Honda Motorcycle the owner Book is Ext.85; eight Kishan Vikash Patra i.e. Ext. 86 to 86/7; Eighteen Indira Vikash Patra from Ext. 87 to 87/17; One Receipt Book Ext. 88, UTI Certificate Ext. 89 and Share Certificate Ext. 90 were recovered from his house. From Ext. 30/38 to 30/47 are Bank Drafts of total amount of Rs. 6,00,000=00, which was illegally withdrawn from the Government Treasury. All the Bank Drafts bear his signature on the back portion. The aforesaid Bank Drafts were deposited in to the Bank through Pay-in-Slip i.e. Ext. 39/32 to 29/33. All the amount was deposited in his Bank Account i.e. Ext. 13/35.

P.W. 35 Jawahar Lal Sinha proved in para-10 all the ten Bank Drafts of M/s Sanjay Kumar Cattle Feed and General Suppliers, Dumka that has been marked as Ext. 30/38 to 30/47.

P.W. 54 Ashok Kumar Lakhmani has proved Pay-in-Slips marked as Ext. 29/32 to 29/33 by which all the illegal withdrawals of money was deposited in the Account of M/s Sanjay Kumar Cattle Feed and General Suppliers, Dumka in the Account No. 13/3512. From perusal of Ext. 13/1, it appears the name of this firm was not authorized by the Central Purchase Committee for supply of animal feed to Animal Husbandry Department.

This accused has stated in this defence that he was a servant of Dr. Shesh Muni Ram and he was doing all the work under direction of Dr. Shesh Muni Ram and Dr. Shesh Muni Ram opened the firm in his name.

26. According to the prosecution, accused Ram Avtar Sharma was Proprietor of M/s Tripty Agency, Patna. From Ext. 2/515 to 2/624 are vouchers. According to the prosecution case without supply of medicine these vouchers have been prepared and on the basis of fake vouchers under conspiracy with other accused persons fake and forged Bills from Ext. 3/47 to 3/54 were prepared and amount of Rs. 4,99,599=00 (Rupees Four lakhs Ninety-nine thousand Five hundred Ninety-nine) was withdrawn by the Bank drafts. The Bank Drafts are Ext. 30/48 to 30/55. The said amount was deposited in the Bank Account of this firm. Ext. 30/48 to 30/55 are Bank Drafts. The signature of accused was found on the back side of the Bank Drafts.

P.W. 53 Binodanand Jha stated in para-2 that on demand of CBI, Patna he supplied the Account Opening Form and Ledger Sheets of the said Firm M/s Tripty Agency, Patna. The Letter dated 1/2 -8/1996 which was written and signed by this witness and Account Opening Form and Ledger Sheet have been supplied to the CBI. The said Letter has been marked as Ext. 15/29. In para-3 the Account Number was disclosed by this witness of M/s Tripty Agency, Patna i.e. Account No. 962. It is submitted that the Account was opened on 17.12.91. The Account opening form and Ledger sheet have been marked as Ext. 31/6 and 32/4 respectively.

P.W. 43 Jawahar Lal Sinha proved in para-11 all the eight Bank Drafts of M/s Tripty Agency, Patna i.e. marked as Ext. 30/48 to 30/55.

It is argued on behalf of the accused Ram Avtar Sharma that he was not the proprietor of M/s Tripty Agency, Patna. His uncle Rajendra Sharma @ Sudarshan Sharma was proprietor of this firm.

It appears from deposition of P.W. 53 Binodanand Jha that he stated in para-7 that Account No. 962 was not opened in his presence. In para-9 he stated that in Ext. 31/6 the name of Account Holder has been mentioned as M/s Tripty Agency, Road No. 10, Rajendra Nagar, Patna and in the signature of sole proprietor 'R. Sharma' has been mentioned but the father's name of R.Sharma has not been mentioned. In Account No. 962 the name of

Introducer has been given in full name. In para-11 he stated that in Ledger sheet Ext. 32/4 the full signature of Account Holder has not been mentioned. In para-12 he stated that in Ext. 30/48 to 30/55 only R.Sharma has been mentioned.

P.W. 57 Shailesh Prasad Singh stated in para-43 that he knows Rajendra Sharma and also knows M/s Tripti Agency, Patna. Said Rajendra Sharma is the Proprietor of M/s Tripti Agency, Patna. Said Rajendra Sharma has also been known as Sudarshan Sharma. Further in para-45 he stated that it is true that accused Ram Avtar Sharma is nephew of that Rajendra Sharma. It is also true that Ram Avtar Sharma is an employee of Rajendra Sharma in M/s Tripti Agency, Patna. Further in para-46 and 48 he stated in details about Rajendra Sharma and his activities in DAHO, Sahebganj. He stated that he never seen Ram Avtar Sahrma in the office of Animal Husbandry Department and was never Ram Avtar Sharma moving in AHD and neither seen him along with any officers of Animal Husbandry Department.

P.W. 90 D. Bhattacharya, the I.O. of this case stated in page-158 of his deposition in para-289 that specimen signatures of R. Sharma at Ext. 31/6 was not referred to the G.E.Q.D. as it was certified photocopy. Further in para-291 he stated that he was not aware that in R.C. 3/2001 Rajendra Sharma @ Sudarshan Sharma was convicted as proprietor of M/s Tripti Agency, Patna.

P.W. 91 Shiv Kumar Patwari stated in para-3 that he knows M/s Tripti Agency, Patna. Rajendra Sharma is proprietor of that Agency. In para-4 he claimed that he knows Ram Avtar Sharma, he is employee of M/s Tripti Agency, Patna. He is a nephew of Rajendra Sharma.

One defence witness Ramesh Kumar Sharma elder brother of Ram Avtar Sharma has also been examined. The following documents have also been proved on behalf of the accused Ram Avtar Sharma. Ext. 3 is deposition of K.K. Jha in R.C. 50/96 as P.W. 11. Ext. D/1 deposition of Jagjit Singh in R.C.49/96 as P.W. 69. Ext. D/2 deposition of Nand Kumar in R.C. 3/2001 as P.W. 17. Ext. D/3 deposition of Shailesh Kumar Singh in R.C. 20/96. Ext. D/4 deposition of Ram Avtar Sharma as P.W. 18 in R.C. 3/2001. He was examined as witness in this case. Ext. D/4 judgment of R.C. 3/2001 Rajendra Sharma was accused in that case as proprietor of this firm and was also convicted. Ext.- E is letter of Regional Licencing

Authority, Patna in R.C. 45/96, Sudarshan Sharma has been shown as Proprietor of M/s Tripti Agency, Patna. Ext. E/1 is letter of Representation by Rajendra Sharma through Branch Manager showing sole proprietor of M/s Tripti Agency, Patna. Ext. C/2 is judgment of R.C. 24/96 in which Ram Avtar Sharma was accused and acquitted. Ext. C the judgment of R.C. 51/96 in which Ram Avtar Sharma was accused and acquitted.

It appears from perusal of Ext. 30/48 to Ext. 30/55 that all these Bank Drafts have been received by accused Ram Avtar Sharma and on the back portion of the Bank Drafts he signed as R.Sharma. Although the Investigating Officer has admitted that his specimen signature has not been referred to G.E.Q.D. for Scientific/Hand Writing Examination but from perusal of signature of accused Ram Avtar Sharma in statement recorded U/Sec. 313 of Cr. P.C. and the signature on Bank Drafts the word 'Sharma' is written by same and similar person i.e. quite similar and written by same person. It is important to consider here that accused persons have fraudulently withdrawn a huge amount of Government money and they were knowing the consequences of this fraudulent act and to taking safe side they have cunningly not written their full name anywhere and only 'R. Sharma' has been written on every document. The Bank Account was also opened in the name of 'R. Sharma' and intentionally father's name has not been written on the Account Opening Account i.e. Ext. 31/6. But in spite of that the signature on Bank Draft and the signature of accused on the statement recorded U/Sec. 313 of Cr. P.C. is quite similar and same. There is no doubt that 'R. Sharma' is none else he is accused Ram Avtar Sharma and he is the real culprit of the prosecution case.

27. According to the prosecution accused Gopi Nath Das is Proprietor of M/s Radha Pharmacy. It is alleged that on the basis of from Ext. 2/1299 to 2/1305 he prepared forged and fake vouchers and invoices without supply of medicines in the District Animal Husbandry Office, Sahebganj. On the basis of fake vouchers and invoices in connivance with other co-accused persons he submitted C.N.C. Bills Ext. 3/141 and a total amount of Rs. 31,512=00 (Thirty-one thousand Five hundred Twelve) was illegally withdrawn by this accused. Without supply of medicines he received and collected an amount of Rs. 31,512=00 by Cheque No. MOL K 24/580588 dated 14.3.1992 and the said amount was deposited in his Bank

Account. Ext. 4 is N.C. Register. Ext. 5/1 is Bill Book and Cash Book is Ext. 7/2. From perusal of these documents his involvements have been established. His specimen signature was also taken by the I.O. The Specimen Signature is Ext. 98/26 to 98/34. The firm of this accused was also not authorized firm by the Central Purchase Committee.

P.W. 16 Arun Kumar Mishra stated in para-11 that M/s Radha Pharmacy is stockiest of their company but medicine Flexa BC 5 kg Batch No. V-13259 was never supplied to this firm.

It goes to show that this medicine was never supplied to him but fake invoices of this medicine was produced by this accused in the District Animal Husbandry Office, Sahebganj and on the basis of fake vouchers and Bills government money was withdrawn from the Government Treasury.

28. In respect of accused Phul Singh, it is alleged that he was Proprietor of M/s Gauri Distributors, Bhagalpur. The other partner of this firm accused Sushil Kumar Jha has pleaded his guilt and accordingly he was convicted earlier. In respect of this accused Phul Singh on behalf of the prosecution the fake and forged vouchers from Ext. 2/1306 to 2/1312 have been proved. It is alleged that without supply of medicine these fake vouchers have been prepared and presented by this accused in the Animal Husbandry Office, Sahebganj. On this basis of these fake vouchers in connivance with other co-accused persons and officials of AHD and Treasury office, Sahebganj forged Bill Ext. 3/142 was prepared and a total amount of Rs. 34,837=00 (Thirty-four thousand Eight hundred Thirty-seven) was withdrawn from the Government Treasury. Ext. 30/4 is Bank Draft of Rs. 34,937=00. This amount of Bank Draft was deposited in the Bank Account No. 1378 (Ext.31/1) through Pay-in-Slip Ext. 29/1. The Ledger sheet of the statement of account is Ext. 32/1. It also appears from perusal of Bank Draft that signature of this accused has been found on the back of the Bank Draft i.e. Ext. 30/4. Ext. 13/1 is the list of authorized Suppliers approved by the Central Purchase Committee. This firm M/s Gauri Distributor, Bhagalpur was not authorized to supply medicine in the District Animal Husbandry Office, Sahebganj. No any order of supply was sent from the District Animal Husbandry Office, Sahebganj to this firm.

P.W. 39 Anil Madhav Kulkarni, Scale I officer of Canara Bank proved Ext. 31/1 i.e. Bank Account Opening Form of Account No. 1398.

The Account was opened in the name of M/s Gauri Distributors, Bhagalpur and according to the Partnership Deed accused Phul Singh and Sushil Kumar Jha were partners. The Partnership Deed bears the signature of both these persons. The specimen signature is Ext. 36 and 36/1. He also proved Ext. 29/1 i.e. Pay-in-Slip by which the said amount was deposited in the Bank Account of this firm. The signature of accused Phul Singh was identified by this witness on the back side of the Bank Draft i.e. Ext. 30/4.

P.W. 48 Anand Vikram, Manager S.B.I. Bhagalpur, in his presence five Bank Drafts were seized out of which one Bank Draft belongs to M/s Gauri Distributor, Bhagalpur. That seizure list is Ext. 16/14.

29. In respect of accused Arun Kumar Singh, partner of M/s Vishwakarma Agency, Deoghar. According to the prosecution case without supply of medicine he submitted fake supply vouchers in District Animal Husbandry Office, Sahebganj. That vouchers are Ext. 2.1313 to 2/1314. ON the basis of these fake vouchers in connivance with other co-accused persons forged bills were passed. The bill is Ext. 3/143. Under the conspiracy without supply of medicine on the basis of forged Bill Ext. 3/143 the total amount of Rs. 7,000=00 (Seven thousand) was withdrawn by MTA Draft No. 16/108159 dated 31.3.93 and that was deposited in the Bank Account of the said firm. This fact was confirmed with Bill Book i.e. Ext. 5/1 and Cash Book Ext. 7/3.

The witness of medicine manufacturing companies stated that they have not received any Supply Order from District Animal Husbandry office and the firm was not authorized to supply the medicine. The Batch Number which was shown in the vouchers that have been supplied to this firm and this firm was also not authorized to supply. The name of this firm was also not approved by the Ext. 13/1 i.e. a list of approved authorized firm by Central Purchase Committee.

P.W. 79 Surya Narayan Pandey, Police Inspector of CID stated in para-10 that during course of investigation it was found that Vishwakarma Agency is a joint Partnership firm and Arun Kumar Singh and Shiv Raj Ram were the partners of this firm. Father of accused Arun Kumar Singh, Dr. Jugal Kishore Singh was District Animal Husbandry officer in Sahebganj.

30. In respect of accused Surendra Nath Sinha and Basant Kumar Sinha, the prosecution is that the accused Surendra Nath Sinha was Proprietor and Managing Director and accused Basant Kumar Sinha was the Director of M/s Inter Pharmaceuticals (I) Pvt. Limited, Patna. From Ext. 2/873 to 2/893 of fake invoices and vouchers alleged to be submitted by M/s Inter Pharmaceuticals (I) Pvt. Limited, Patna without supply of medicine. From Ext. 3/86 to 3/88 are fake Bills, which were prepared on the basis of fake vouchers and in connivance with other co-accused persons Rs. 97,313=00 (Ninety-seven thousand Three hundred and thirteen) was illegally withdrawn from the Government Treasury. This amount was received by the Bank Draft. The Bank Draft is Ext. 30/56 and Pay-in-Slip is Ext. 29/4. This amount was deposited in the Bank Account of M/s Inter Pharmaceuticals (I) Pvt. Limited, Patna. Bank Account Opening forms are Ext. 31/4 to 31/5 and the Ledger Sheet of Bank Statements are Ext. 32/4 to 32/5. The Specimen Signature of accused Surendra Nath Sinha and accused Basant Kumar Sinha were taken as Ext. 98/141 to 98/147 and Ext. 98/166 to 98/185 are specimen signature of the above accused persons respectively. The Report of Government Examiner of Questioned Documents (G.E.Q.D.) confirmed the signature of these accused persons. Ext. 51 is Manufacturing Chart Register. Ext. 52 and 52/4 are receipt for purchasing of materials. From Ext.53 to 53/65 are vouchers and Ext. 54 and 54/119 are Plan Book. From Ext. 55 to 55/11 are Challan Book and from Ext. 56 to 56/2 are Transport Challan to show the materials purchased fake vouchers were used. The owner of the firm has given information that the vouchers are not belonged to his firm.

P.W. 9 Sidharth Choudhary stated in para-4 that he had replied to the CBI vide Letter Ext. 15/15 that his medical company has not supplied any medicine to M/s Inter Pharmaceuticals (I) Pvt. Limited, Patna. Further in para-8, he stated that invoices of M/s Inter Pharmaceuticals was not supplied to this firm.

P.W. 12 Pradip Kumar Ghosh is Chemist stated in para- 4 that M/s Inter Pharmaceuticals (I) Pvt. Limited has not sent any sample for test. He proved Ext. 20 i.e. Oral Liquid Sample Register. Ext. 23 this register show that no any sample was forwarded for the Test. The firm was not

manufacturing medicine which was shown to supply in the Animal Husbandry Department.

P.W. 40 Sri Mohan Benani doing business in chemical examination. He stated in para-2 that he is running an office Gourav chemical in his ancestral house 23 stand Road, Calcutta. This house is three storied and that 32/35 rooms. Further in para-3 he stated that in his ancestral house there is no any office in the name of Super Chemical 23/24 Stand Road, Calcutta and Krishna Containers 23 Stand Road, Calcutta that offices were not opened in his house on rent.

P.W. 43 Jawahar Lal Sinha, employee of State Bank of India stated in para-8 and proved one Bank Draft (Ext. 30/56) in the name of M/s Inter Pharmaceuticals (I)Pvt. Limited, Patna.

P.W.45 is Praful Kumar Choudhury, Branch Manager of S.B.I. has proved the Pay-in-Slip (Ext. 29/4) through which the amount of draft was deposited in the Bank Account of M/s Inter Pharmaceuticals (I) Pvt. Limited, Patna.

P.W. 51 Gautam Banerjee, employee of State Bank of India proved the Account Opening Form of M/s Inter Pharmaceuticals (I) Pvt. Limited i.e. Ext. 31/4 and 31/5. He also proved the certified copies of Ledger Sheets of the statement of Account i.e. Ext. 32/4 to 32/5.

P.W. 80 Jitendra Kuamr Sinha is Ex-Manufacturing Chemist of M/s Inter Pharmaceuticals (I) Pvt. Limited. In para-3 he proved the certified copy of Manufacuting Chart Register i.e. Ext. 51. He also proved 12 Test Reports. The certified copy of Test Reports have been marked as Ext. 52 to 52/11. In para-5 he stated that manufacturing chart report Ext. 51 for the period of 3.8.91 to 8.3.94 is not the original and this chart was prepared by this witness under the direction of Managing Director and the Director. Further he stated that in this Register the actual quantity of medicine has been shown enhanced under the direction of Managing Direct and the Director. That enhancement was written under pressure. This charge was prepared after the institution of Fodder Scam Cases. Further he proved 66 vouchers regarding purchase of Raw-materials. The certified copies have been marked as Ext. 53 to 53/65 all are certified copies. The original 120 vouchers have been marked as Ext. 54 to 54/119. Further he stated that from perusal of Challan number it can be ascertained that how much quantity of medicine was sent to

the different places. Further he proved three Transport Challan (office copy) that has been marked as Ext. 56 to 56/2.

P.W. 82 Bholanath Roy Choudhury is retired Typist of Bengal Ten Box Company (P) Limited. In para-2 he stated that after perusal of Ext. 53/3 and 53/4 that these two Bill No. 1864 dated 11.11.92 and Bill No. 2195 dated 6.6.92 were not issued by his company. Further he stated that the Logo BTV which was shown on the Bill No. 1864 (Ext. 53/3) has not been used by his company. He also identify the earlier Ext. of 15/15 and 15/6 typed by him and signed by the Director S.S. Chakraborty.

P.W. 84 Naren Tribhuvandas Shah is a partner of M/s B. Tribhuvanda, Mumbai. He proved his letter dated 14.10.97 prepared on his dictation and signed by him that has been marked as Ext. 15/38. He stated that S.P., CBI., Patna inquired him vide letter No. 2983/3/41A/96 Pat and information was demanded by him that Invoice No. BT 1106 dated 6.1.93 and Invoice No. 1208 dated 16.3.93 that whether any Raw-material was supplied to this company or not. He replied that in that period Invoice was prepared by his firm by Computer in printed format. Further this witness after perusing Ext. 54/86 and 54/87 stated that these two Invoices does not belong to his firm and he cannot identify the signature of Invoices. Further he stated that the address of his firm is wrong mentioned in the Invoices. In para-5 he stated that his firm has not any concern with M/s Inter Pharmaceuticals (I) Pvt. Limited, Patna except the two Invoices that was referred above.

P.W. 85 Jitendra Mohan Lal Desai, retired Commercial Manager of M/s ShivKal Limited, Gujrat proved Ext. 15/39 and further stated that Invoice No. 711 dated 15.12.91; Invoice No. 697/92 dated 18.2.91; Invoice No. 424/92 dated 21.6.92 and Invoice No. 865/92 dated 11.12.91 these Invoices are not genuine of his company. These were in printed form but at the relevant time his company was using Computerised Invoices. On printed format Sales-Tax number; Phone Number; TELEX Number and Diamond shape was not his company emblem. Further he stated after perusing Ext. 53/11 to 53/16 and Ext. 54/5 that these Invoices also not belong to his company. On all these Invoices the spellings of 'Gujrat' is not correct and all the Invoices are in hand-written. Further he proved Ext. 15/40 and stated

that from the year 1990-96 no one was deputed as C&F Agent or Authorized Distributor in Bihar.

31. P.W. 86 Sapan Dutta, he is employee of Mitra Chemicals, Calcutta. He stated that his firm is manufacturer of raw-materials of Phenyl. They have no any Agency in Bihar. Further he stated that CBI inquired him about M/s Inter Pharmaceuticals Pvt. (I) Limited, Patna. Written reply was given by their firm. He proved the written reply of his firm i.e. Ext. 15/41. Further he stated that they have replied to CBI that in the year 1992-93 their firm did not have any transaction with M/s Inter Pharmaceuticals Pvt. (I) Limited, Patna. Further in para-3 he stated that Deputy S.P. of CBI Sri K. Y. Guruprasad produced some invoices bearing Nos. 681, 825, 315, 395, 206 of dated 11.12.92, 16.2.93, 18.8.92, 15.7.92 and 6.5.92 by these invoices goods was shown to supply to M/s Inter Pharmaceuticals Pvt. (I) Limited, Patna. It was replied by his company through Letter dated 3.12.97 that all these invoices does not belong to their firm. In para-4 this witness after perusal of Ext. 53 to 53/2 stated that these three invoices does not belong to his firm and not bears any signature of Asim Dutta.

P.W. 97 K.Y. Guruprasad, Part Investigating Officer of this case also corroborated this fact and stated that during course of investigation it was stated by the office of Mitra Chemicals that all the aforesaid invoices are false and fabricated.

P.W. 87 Anil Reyani is partner of M/s S. Kushalchand and Company. He proved Ext. 15/42 Letter dated 22.10.97. He stated that his company has not sold any materials to M/s Inter Pharmaceuticals Pvt. (I) Limited, Patna. In para-2 he stated that his company has not sold Manorial Magnesium Glyde Phosphate, Ferrous Sulphate, Terpentile Oil pure and Acid Carbolic IP. In para-3 he stated that his company used to all genuine invoices number, Official order, and Serial number and also use the Logo S.K. Printed and also signed by bear the signature of this witness or his son Sunil.

P.W.93 Achraj Lal Dhan he is proprietor of M/s Pradip Surgical Corporation and stated that his firm used to sale surgical instrument. They have never sold raw-material or chemical. Further in para-2 he stated that on inquiry by CBI through Letter No. 2978/3/41-A/Pat dated 18.10.97 he replied through Letter No. 9798/PSC/PD-10(CBI) dated 27.10.97 that has been marked as Ext. 15/104 from earlier. In para-4 he stated after perusal of

Ext. 53/45 to 53/53 that all these invoices are bogus and forged invoices. These invoices not belong to his firm. It is further stated that has not been signed by any employees or officers of his firm. These invoices are never printed by his firm and signed and issued to anyone.

32. Accused Dr. Ajit Kumar Varma is Proprietor of M/s Little Oak Pharmaceuticals, Calcutta. In respect of his firm Ext. 2/807 to 2/872 have been proved, it is alleged that without supply of medicines the forged certificate of T.V.O.(M) has been obtained and on the basis of these forged invoices in connivance with other co-accused persons C.N.C. Bills from Ext. 3/75 to 3/85 were prepared and without supply of medicine Rs. 6,09,959=00 (Rupees Six lakhs Nine thousand Nine hundred Fifty-nine) was illegally withdrawn from the Government Treasury and it was deposited in the bank Account of Calcutta. The withdrawals of amount has also been confirmed from Bill Book i.e. Ext. 5/1 and Cash Book from Ext. 7/1 to 7/3. The Register and documents of the firm has also been seized that seizure list are from Ext. 97 to 97/2.

P.W. 66 Shyamcharan Mishra he is a clerk of M/s Little Oak Pharmaceuticals, Calcutta. He stated after perusing Ext. 3/75 to 3/85 and Ext. 2/807 to 2/872 that all these invoices were written and signed by this witness and further he stated that the medicine shown in Ext. 2/807 to 2/872 have never been sent to District Animal Husbandry Office, Sahebganj.

P.W.94 Arun Kumar Mitra, Assistant, Femine Care Limited, stated in para-1 that he was working in M/s Little Oak Pharmaceuticals, Calcutta from December 1989 to November 1997. He was working there as Production Chemist. In para-2 after perusal of Ext. 97 to 97/2 he identify that these three Registers belong to M/s Little Oak Pharmaceuticals, Calcutta. In para-3 he stated after perusal of Register Ext. 97 to 97/2 that Truprian Forte was manufactured in April 1991 with Batch No. 491 and 142 boxes manufactured but further he stated that in the year 1991 Care was not manufactured with Batch No. 291 and Bribet was not manufactured in May 1991 with Batch No. 291. Mepan Saperision was not manufactured in May 1999 with Batch No. 291. Vetplex was not manufactured in 1991 with Batch No. 191. No such production was made in that period. In para-4 he stated that during his tenure no any other person was posted in M/s Little Oak Pharmaceuticals as Production Chemist.

33. Accused Smt. Chanchala Sinha is Proprietor of M/s Magadh Chemical Works, Patna and accused Rabindra Prasad is alleged to be the Manager of M/s Maghdh Chemical Works, Patna. According to the prosecution case Ext. 3/1278 to 2/1291 invoices have been proved that without supply of medicine they submitted these forged vouchers in Animal Husbandry Department, Sahebganj and on the basis of these vouchers C.N.C. Bills from Ext. 3/137 to 3/138 were prepared and with connivance with other co-accused persons a total sum of Rs. 85,483=00 (Rupees Eighty-five thousand Four hundred Eighty-three) was illegally withdrawn from the Government Treasury. Ext. 30/57 to 30/58 are Bank Drafts through which this amount was withdrawn and deposited in the Bank Account of the said firm. The Demand Drafts bear the signatures of Smt. Chanchala Sinha on the back portion of the Demand Drafts. His firm was not approved by the Central Purchase Committee. Ext. 13/1 is an approved list of firms by Central Purchase Committee. Their specimen signatures have also been obtained that are Ext. 98/235 to 98/241 and the specimen signature of Rabindra Prasad are Ext. 98/230 to 98/234.

P.W. 34 Bhulan Kumar Singh, Proprietor of M/s Shanti Stone Works. He stated that he is owner of two Trucks bearing no. BR 8084 and BHK 5095. The Truck bearing No. BHK 5095 is registered in the name of his wife. It is further stated that both the trucks are purchased in second hand. Further he stated that Truck No. BHK 5095 moved only between Pakaria and Bhagalpur and Truck No. BR A 8084 only carrying the local goods within Pakaria. In para-3 he stated that he never carry any goods of M/s Magadh Chemical Works, Patna. His truck was never used for sending any goods to District Animal Husbandry Office, Sahebganj. Further he stated that if the accused has shown my Truck number in any Bill that may be wrong.

P.W. 43 Jawahar Lal Sinha is employee of State Bank of India. In para-8 he proved two Bank Drafts of M/s Magadh Chemical Works, Patna that have been marked as Ext. 30/57 to 30/58.

34. Accused Dayanand Prasad Kashyap is the Proprietor of M/s Bhaisnav Enterprises, Ranchi. According to the prosecution case, without supply of medicine to District Animal Husbandry Office, Sahebganj forged vouchers and invoices were filed by this firm. All these fake vouchers are

exhibited from Ext. 2 to 2/316. P.W. 3 Janardan Prasad, Head Clerk of District Animal Husbandry Office, Sahebganj proved all these vouchers. On the basis of these fake vouchers C.N.C. Bills from Ext. 3 to 3/332 with connivance with other co-accused persons a sum of Rs. 14,19,840=00 was withdrawn from the Government Treasury. The amount was withdrawn through Bank Draft. Bank Drafts are from Ext. 30/5 to 30/7 and this amount was deposited in the Bank Account No. 1553 (Ext. 31/2) by Pay-in-Slip Ext. 29/2 to 29/3. The Bank Account Ledger Sheet are Ext. 31/2. Later on this amount was withdrawn by the Cheque from Bank Account, which are Ext. 34/20 to 34/22. It also appears from Ext. 13/1 that this firm was not approved by the Central Purchase Committed for supply in District Animal Husbandry Office, Sahebganj. The specimen signatures were also obtained by the CBI. The specimen signatures are Ext. 98/207 to 98/224. A Seizure list was also made and Telephone Diary have been marked Ext. 41. One magazine Ext. 42, Passport Ext. 43, Gold bonds Ext.44 to 44/2, N.S.C. Certificate is Ext. 91 to 91/9. The transporters have also stated that they have never carried any goods of this firm to District Animal Husbandry Office, Sahebganj.

P.W. 5 Narendra Kumar Makhija is employee of Hindustan Concrete Pipe Industry, Kokar. He stated that Truck No. BHN 6330 is registered in the name of Hindustan Concrete Pipe Industry. The Truck is of half 'Dala' and it always in used to carry the Pipes of his own industry. Further he proved Letter Ext. 15/2 and 15/3 and stated that in reply of CBI, Patna this letter was written on his dictation and through this letter it was informed to the CBI that this Truck was never used for carrying the goods of Animal Husbandry Department. Further he stated that on specific dates i.e. 11.1.92 and 8.2.91 this truck was engaged in his factory work and it was not used for carrying any goods of Animal Husbandry Department on both these dates.

P.W. 6 Uttam Kumar Shil, Manager of Hindustan Concrete Pipe Industry, Kokar, Ranchi stated in para-6 that on 11.1.92 Truck no. BHN 6330 was engaged in factory work and this truck was not used for carrying any goods of Animal Husbandry Department, Sahebganj.

P.W. 13 Santosh Kumar Kejeriwal stated that he was owner of Truck No. BEA 4711. That truck was with him since 1989. In para-7 he stated that on 11.1.92 and 10.2.91 this truck was not carried any goods of M/s Baishnav Enterprises for District Animal Husbandry Office, Sahebganj. They have no

any Branch at Sahebganj for carrying the goods. He further proved to delivery Register of Truck. The Delivery Register is Ext.-21 and page No. 23 and 118 of this Register have been marked as Ext. 22 and 22/1.

This goes to show that on 11.1.92 this Truck was engaged for transportation of goods from Tata-Ranchi to Patna. Further he proved Ext. 22/1 and 22/1 that goes to show that on 10.2.92 Truck No. BEA 4711 was not in Patna. Truck was reached Patna on 9.2.92 from the trip of Tata-Ranchi to Patna. He also proved Ext.22/4 and 22/5 i.e. page Number of Delivery Register of Head Office i.e. Ext. 21/1. This goes to prove that on 11.1.92 and 10.2.92 the said truck was in Patna.

P.W. 31 Gurudayal Singh, employee of Auto India. He is the owner of LML Scooter bearing No. BPJ 8157. In para-3 he stated that this Scooter was never used to carry any goods of M/s Baishnav Enterprises, Ranchi from Khunti to Sahebganj. It is impossible to carry the goods on LML Scooter from Khunti to Sahebganj. In para-4 he further stated that from this Scooter he had never carry 80 quinttal of Mineral Mixture on 11.1.92.

P.W. 43 is senior Assistant in State Bank of India. In para-8 he proved 33 Bank Drafts of M/s Baishnav Enterprises that Bank Drafts are from Ext. 30/5 to 30/37. Further in para-9 he stated that out of 33 Bank drafts of Baishnav Enterprises, eight Bank drafts are for 11.3.92. Twenty-four Bank drafts are of 14.3.92 and One Bank Draft is of 17.3.92. Ext. 30/10 is of amount of Rs. 37,760=00; Ext. 30/19 is for amount of Rs.27.680=00; Ext. 30/20 is for amount of Rs.51,920=00 and Ext. 30/37 is for amount of Rs.14,160=00 and rest other Bank Drafts are for the amount of Rs. 47,200=00.

P.W. 44 Sapan Kuamr Naredi, Manager, Punjab National Bank proved the Current Account No. 1553 of M/s Baishnav Enterprises. Further he stated that on 21.1.97 D. Bhattacharya, Inspector of CBI has seized all the relevant Bank documents of this Current Account No. 1553 and a seizure list was prepared and that seizure memo is Ext. 16/9. The Account Opening Form of Current Account No. 1553 is Ext. 31/2. The specimen signature Card of this firm has been marked as Ext. 38. In para-6 he stated that Proprietor of M/s Baishnav Enterprises was D.P. Kashyap. He has filed a petition dated 21.4.92 for closure of this Current Account. That application has been marked as Ext. 15/24. Ext. 32/2 is the Ledger Sheet of M/s Baishnav Enterprises bearing Current Account No. 1553. Further in para-8

he proved Pay-in-Slip dated 28.3.92 that has been marked Ext.29/2 and 29/3. By the use of these Pay-in-Slip 17 Drafts in each pay-in-slip an amount of Rs.7.30,960=00 and 7.92,960=00 was deposited in the Punjab National Bank.

P.W. 47 is Anand Prakash Sinha. He is a Bank officer of State Bank of India. In his presence the Bank Draft of Baishnav Enterprises was seized and seizure memo was prepared. He proved the seizure memo Ext. 16/13. He also proved Ext. 15/24 i.e. a letter written by him to the Inspector of CBI and information was given through this letter that no any Account of M/s Baishnav Enterprises, Ranchi is opened in his Branch and all the 33 Bank Drafts were sent for clearance to Punjab National Bank, Ranchi. He also identifies the Bank Drafts of M/s Baishnav Enterprises, Ranchi that was marked from Ext. 2/5 to 2/37.

P.W. 69 stated about the search which was conducted by the CBI and Vigilance Officers in the resident of accused D.P. Kashyap situated at Ashok Nagar, Kadru, Ranchi. He proved his signature on the seizure list and the signature of R.N. Kumar as witnesses. The signature has been marked as Ext. 38/3 and 38/4. He also proved his signature on recovery of files of M/s Baishnav Enterprises on which State Bank of India has been endorsed. The signature of this witness and signature R.N. Kumar on different files of Baishnav Enterprises, which were seized from his residence, has been marked as Ext. 38/5 to 38/8. He is a witness of seizure list about document of Baishnav Enterprises, which was recovered from the residence of accused Dayanand Prasad Kashyap.

P.W. 79 is a part Investigating Officer namely Surya Narayan Pandey. He has proved the formal F.I.R. i.e. Ext. 49. Further in para-4 he stated that on 11.2.96 he visited to office of District Animal Husbandry office, Sahebganj. The Office was running in the rented house. The house owner was Kudrat Ali. There were two small stores in the house but no any medicine was found there. On that very day he also recorded the statement of Rajendra Prasad the Informant of this case. He reported that by the order of the Deputy Commissioner, Sahebganj, the office of Animal Husbandry Department has been sealed on 4.2.1996. At that time, no any offence or employee of Animal Husbandry Department was present there. Later on 9.2.96 under the direction of the Deputy Commissioner in presence of S.N. Jha Executive Magistrate; Tarachand Niyogi the Circle Officer, Sahebganj;

Officer-in-Charge Town P.S. Sahebganj; Md. Jaul Alam Ansari Chaukidar; Anand Kumar, Md. Aziz, Sunil Kumar Gupta and in presence of some other the Seal was broken and documents and vouchers of the office have been seized and the seizure memo was prepared. From perusal of document of infirmities were found.

35. On behalf of the accused Arun Kumar Singh, Ext.-A has been filed which is a Partnership Deed dated 7.1.1993. It is argued on behalf of the accused Arun Kumar Singh that he was only a sleeping partner in M/s Vishwakarma Agency. The real beneficiary was Shiv Raj Ram, who was father of accused Dr. Shesh Muni Ram. The entire work of the said Agency was governed by Shesh Muni Ram and accused Arun Kumar Singh was only a silent partner.

It is important to mention here that according to the Partnership Act, each and every partner is clearly liable for the act of partnership firm. The alleged Draft No. MTTA/61/10859 dated 31.3.93 was deposited in the Bank Account of accused Arun Kumar Singh. The fake vouchers from Ext. 2/1313 to 2/1314 were submitted by him. Hence he cannot be deemed to be innocent.

On behalf of other accused persons other exhibits have been filed it has been marked As Ext. A to A/43, i.e. signatures on the medicine receipts. Ext. B to B/2 is also medicine receipt signature by Dr.A.K. Sarkar. ON behalf of these medicines receipt, it has been argued that medicines were duly supplied to the Doctors. It is important to mention here that the prosecution case is not only for non-supply of medicine to the Doctors but it also covers about the Short Supply of medicines. The other exhibits of the defence have already been discussed earlier.

36. On analysis and scrutiny of the prosecution and defence evidences, it is quite apparent that accused Braj Bhushan Prasad, Budget and Accounts Officer, AHD, Patna has signed and issued fake Allotment Letters to the Regional Director, A.H.D., Dumka. Prosecution witnesses have well proved Ext. 24, Ext.-46, Ext. 46/1 and Ext. 46/2 were fake Allotment Letters and on the basis of fake allotment letters, Sub-Allotment letters from Ext. 25 to Ext. 25/8 were issued by the Regional Director, AHD, Dumka to the District Animal Husbandry Officer, Sahebganj and under this conspiracy the

government money was illegally withdrawn from the Government Treasury by District Animal Husbandry Office, Sahebganj.

It was argued on behalf of the accused Braj Bhushan Prasad that there is no allegation of taking money by these accused. But there is sufficient evidence available on record that fake allotment letters were issued by this accused. The intention of issuance of fake allotment letters was very clear that intention was to withdraw the government money under a conspiracy from the government Treasury. The intention was to cause wrongful loss to the Government Treasury and later on large number of fake vouchers and Bills were prepared and the entire allotment amount was illegally withdrawn from the Government Treasury and the entire game was started from the issuance of fake allotment letters by this accused.

In the above circumstances, I find and hold the accused Braj Bhushan Prasad guilty and convict for the offences U/Ss. 120-B read with Sections 420, 467, 468, 471, 477-A of the Indian Penal Code. He has misused his official capacity being a public Servant by abusing his position as a Public Servant has obtained for himself as well as for advantage of other accused persons. Hence, I hold him guilty for the offence specified in Section 13(1) (d) of the Prevention of Corruption Act, 1988 punishable Under Section 13(2) of the P. C. Act.

37. Accused Dr. Erick Kerketta, it is admitted fact that he was District Animal Husbandry Officer, Sahebganj in the year 1990=91 and 1991-92. He was well known about his financial limitation of Rs. 5,000=00 per day as per Ext. 15/31 but in spite of that he exceeded his financial limitation and passed several Bills beyond his financial power. All the bills from Ext. 3/75 to 3/85, Ext. 3/89, Ext. 3/121, Ext. 3/122 and Ext. 3/139. He exceeded his financial power from the limit of Rs. 5,000=00 per day. He allows the bills for submission and illegal amount was withdrawn from the Government Treasury. It is also well proved that in some vouchers from Ext. 2/894 to 2/898 there was no any certificate was given for receiving of medicines in spite of that these vouchers have been placed for withdrawal of money. Without supply of medicines vouchers, as discussed earlier, have been permitted to withdraw the government money by submitting C.N.C. Bills.

In the above circumstances, I find and hold the accused Erick Kerketta guilty and convict for the offence punishable U/Sec. 120-B read with Sections 420, 467, 468, 471, 477-A of the Indian Penal Code and also hold him guilty that being a public servant employed as District Animal Husbandry Officer, Sahebganj, Government of Bihar by corrupt and illegal means or by otherwise abusing his position as such Public Servant obtained for himself and for other co-accused persons pecuniary advantage. Hence, I hold him guilty for the offence U/Sec. 13(1)(d) of the Prevention of Corruption Act, 1988 punishable U/Sec. 13(2) of the P.C. Act.

38. Accused Bimal Kant Das was the T.V.O. (M), Sahebganj in the year 1991-92, 1992-93 and 1995-96. It is well proved by the prosecution witnesses that without supply of medicines he has given false certificate about receiving of medicine and wrong entries were made in the Stock Registers and false certificate has been given by him on a large number of vouchers, which has been fully described earlier in Ext. 2 Series. On the basis of these false vouchers and invoices, the Bills were prepared and government money was withdrawn. The prosecution witnesses have also admitted this fact that force was used by him on Doctors to obtain their signatures on the medicine receipts without supply of medicines. The witnesses of medicine manufacturing companies have also stated that specific Batch Number and Specific Medicine have not been manufactured by them but that type of medicines and Batch numbers have been shown in the vouchers.

I find and hold the accused Bimal Kant Das guilty and convict for the offence punishable U/Sec. 120-B read with Sections 420, 467, 468, 471, 477-A of the Indian Penal Code and also hold him guilty being a public servant employed as Touring Veterinary Officer (Mobile), Sahebganj, Govt. of Bihar by corrupt and illegal means or by otherwise abusing his position as such Public Servant obtained for himself and for other co-accused persons pecuniary advantage to the extent of Rs. 45,58,208=00 during the year 1991-92, 1992-93 and 1995-96 from Sahebganj Treasury, Govt. of Bihar and you thereby committed criminal misconduct an offence specified in Section 13(1)(d) of the Prevention of Corruption Act, 1988 punishable Under Section 13(2) of the P.C. Act.

39. In the same manner, Krishna Murari Shah, who was also a T.V.O. (M), Sahebganj in the year 1990-91 and 1991-92. The prosecution witnesses have fully proved that without supply of medicine he has also given false certificate about receiving of medicines and false vouchers, described earlier in Ext. 2 series, false certificate has been given by him. On the basis of false certificate, C.N.C. Bills in Ext. 3 series, fully described earlier, has been prepared and government money of a sum of Rs. 1,26,000=00 has been withdrawn.

On similar circumstances, I find and hold accused Krishna Murari Shah guilty and convict for the offence punishable U/Sec. 120-B read with Sections 420, 467, 468, 471, 477-A of the Indian Penal Code and he has also committed criminal misconduct of offence specified in Section 13(1)(d) of the Prevention of Corruption Act, 1988 punishable U/Sec. 13(2) of the P.C. Act.

40. Accused Sudarshan Ram was Accountant in District Animal Husbandry Office, Sahebganj in the year 1990-91, 1992-92093 and 1995-96. On the basis of false certificate in Ext.-2 to 2/1335 he prepared the C.N.C. Bills from Ext. 3 to Ext. 3/146. On some vouchers in Ext.-2 Series from Ext. 2/873 to 2/882; Ext. 2/894 to 2/898, Ext. 2/1017 to 2/1018, Ext.2/1144 to 2/1147, Ext. 1186 to 2/1189 and Ext. 2/1332 to 2/1335 no any medicine receipt certificate was given by the T.V.O. (M) but in spite of that C.N.C. bills from Ext. 3/86 to 3/88; Ext. 3/89, Ext. 3/103, Ext. 3/117, Ext. 3/123; Ext. 3/145 and Ext. 3/146 were prepared by him and illegally government money was withdrawn through these Bills from the Government Treasury.

Considering all the prosecution evidences, I find and hold accused Sudarshan Ram guilty and convict for the offence punishable U/Sec. 120-B read with Sections 420, 467, 468, 471, 477-A of the Indian Penal Code and he has also committed criminal misconduct of offence specified in Section 13(1)(d) of the Prevention of Corruption Act, 1988 punishable U/Sec. 13(2) of the P.C. Act.

41. Accused Vijay Kumar was Treasury Officer, Sahebganj in the year 1991-92, 1992-93 and 1995/96. It has been established by the prosecution witnesses that C.N.C. Bills of Suppliers sent by the District Animal Husbandry Office, Sahebganj were passed by him in spite of many

infirmities and discrepancies. He facilitated in withdrawals of illegal amount from the Government Treasury and violated the Rules of Treasury Code and Bihar Financial Rules. It is well known to him about the financial powers of D.D.Os but this was over looked and no objection was raised and Bills were passed under conspiracy.

It is important to mention here that according to the Ext. 15/31, Letter No. 3697 dated 25.3.77 issued by the Finance Department, the financial power of the District Animal Husbandry Officer and the Regional Director of AHD has been fully described. According to this Letter, the financial power of District Animal Husbandry Officer was Rs. 5,000=00 per day. But knowing this fact, the bills of Ext. 3 Series, fully described earlier, have been passed by him. This act was done under conspiracy to facilitate the other co-accused persons to withdraw the government money from the Government Treasury. It also appears from perusal of Ext. 3 Series (C. N. C. Bills) that all are split up Bills. According to the Treasury Code, split up bills cannot be permitted but in spite of that split up bills have been passed.

Considering all these evidences, I find and hold accused Vijay Kumar guilty and convict for the offence punishable U/Sec. 120-B read with Section 420 of the Indian Penal Code and he has also committed criminal misconduct of offence specified in Section 13(1)(d) of the Prevention of Corruption Act, 1988 punishable U/Sec. 13(2) of the P.C. Act.

42. Accused S. N. Jha is also a Treasury Officer of Sahebganj Treasury, Sahebganj in the year 1991-92 and 1995-96. In the same manner, as discussed in accused Vijay Kumar, Treasury officer, Sahebganj, it was found that he over looked the financial power of Distirct Animal Husbandry Officer, as described in Ext. 15/31 and also passed the split up bills of the District Animal Husbandry Office, Sahebganj, as described earlier. No any objection was raised and he facilitated the co-accused persons in illegal withdrawals of Government money.

I also find and hold accused S.N. Jha guilty and convict for the offence punishable U/Sec. 120-B read with Section 420 of the Indian Penal Code and he has also committed criminal misconduct of offence specified in Section 13(1)(d) of the Prevention of Corruption Act, 1988 punishable U/Sec. 13(2) of the P.C. Act.

43. Accused Alok Kumar Gupta was Accountant of Treasury office, Sahebganj and accused Ashok Kumar Ghosh was also an Assistant in Treasury Office, Sahebganj and Shailendra Kumar Mishra was an Assistant in Sahebganj Treasury, Sahebganj. It has been well proved by the prosecution witnesses against these accused persons that under conspiracy with other co-accused persons they have voluntarily over looked and ignored the Ext. 15/31 in which the financial power of Drawing and Disbursing Officer has been given. Further split up Bills have been presented before them but they have not raised any objection. It was their duties to scrutinize the Bills and if discrepancies were found, placed the fact before the Treasury Officer but they have not placed the real fact before the Treasury Officer and they presented the Bills before the Treasury Officer without any objection.

Considering above evidence against them, I find and hold these accused persons namely Alok Kumar Gupta, Ashok Kumar Ghosh and Shailendra Kumar Mishra guilty and convict for the offence punishable U/Sec. 120-B read with Section 420 of the Indian Penal Code and he has also committed criminal misconduct of offence specified in Section 13(1)(d) of the Prevention of Corruption Act, 1988 punishable U/Sec. 13(2) of the P.C. Act.

44. On behalf of the Medicine Suppliers, it has been argued that they have not committed any offence. They have received the Supply Order from the Animal Husbandry Department, Sahebganj and on the basis of Supply Order they have supplied the medicines and animal feeds, etc., to the Animal Husbandry Department. They have not presented any vouchers and invoice without supply of medicine. They have no concern about the Allotment Letters. But it was found on analysis of prosecution evidences that witnesses of medicine manufacturer, Surgical and Chemical companies stated before the Court that specific medicines and specific Batch Number for which Invoices and vouchers have been presented by these Suppliers have not been manufactured by them. They have never sent the specific Batch Number of medicine to the concerned Suppliers. The depositions of these witnesses have already been discussed. The Transport companies also appeared as prosecution witnesses and they have also given the specific Truck Number and stated that their trucks have never been used for carrying any goods of Animal Husbandry Department to Sahebganj. Even Scooter

has been shown by the Suppliers for supply of medicine to the Animal Husbandry Department. It has already been discussed earlier and no need to repeat the same.

Prosecution has succeeded to prove this fact that without supply of medicine and in few cases short supply was done and fake certificate has been issued about the supply of medicines.

45. Accused Tripurari Mohan Prasad was Proprietor of M/s Bihar Surgico Medico Agency, Patna and the Director of M/s Mastrin Pharmaceuticals, Patna. Without supply of medicine he filed fake vouchers and invoices from Ext. 2/1053 to 2/1175 and Ext. 2/1176 to 2/1214 and under conspiracy with other co-accused persons fake Bills were prepared from Ext. 3/107 to 3/120 and Ext. 3/121 to 3/126. On the basis of these forged bills a total sum of Rs. 24,58,226=00 was withdrawn by him. From perusal of Ext. 15/108 to 15/112, it is quite apparent that the medicine for which fake vouchers were prepared that medicine has not been produced by M/s Hiler Private Limited. No any supply order was received by his firm and his firm was not an authorized firm to supply the medicine to Animal Husbandry Department.

Considering all the evidences against the accused Tripurari Mohan Prasad, I hereby find and hold this accused guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

46. Accused Sushil Kumar Sinha was Proprietor of M/s Samarpan Veterinary Pvt. Limited. He stated in his defence that he was only a proprietor in paper but all the work were managed by his elder brother accused Tripurari Mohan Prasad. Same defence has been taken by accused Sunil Kumar Sinha, proprietor of M/s Sri Baba Chemical Works, Patna that he was proprietor in paper and all the works were looked out by his elder brother accused Tripurari Mohan Prasad.

This defence cannot save their skin from the criminal liabilities. They are fully liable for the act of the said firms.

By accused Sushil Kumar Sinha without supply of medicine fake vouchers from Ext. 2/894 to 2/1065 were presented and fake bills were prepared from Ext. 3/89 to 3/106 and a total sum of Rs. 8,24,826=00 was

illegally withdrawn from the Government Treasury. The said amount was deposited in his Bank Account by pay-in-slip. Further this firm has not received any supply order from the Animal Husbandry Department. The firm was also not an authorized firm by the Central Purchase Committee. The prosecution has succeeded to prove his case against this accused.

Considering the prosecution evidences, I find and hold the accused Sushil Kumar Sinha guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

Accused Sunil Kumar Sinha has also presented fake vouchers from Ext. 2/1215 to 2/1277 and fake Bills were prepared from Ext. 3/127 to 3/136. He has withdrawn a total sum of Rs. 2,46,603=37 from the Government Treasury.

Considering all these evidences, I find and hold the accused Sunil Kumar Sinha guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

47. Accused Smt. Sarswati Chandra was proprietor of M/s S.R. Enterprises, Patna and her husband accused Mahendra Prasad is the Manager of M/s S.R. Enterprises, Patna. Without supply of medicines they have produced fake vouchers from Ext. 2/615 to 2/806 and fake Bills were prepared from Ext. 3/55 to 3/74. On the basis of these fake Bills, they have received Rs. 9,51,639=26 in the name of their firm M/s S.R. Enterprises, Patna.

Considering all these evidences, I find and hold both the accused persons Sarswati Chandra and Mahendra Prasad guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

48. Accused Sanjay Kumar Agrawal was proprietor of M/s Sanjay Cattle Feeds & General Supplier, Dumka. Without supply of Barseem Seed he presented fake vouchers in Animal Husbandry Department from Ex.t 2/397 to 2/514 and fake Bills from Ext. 3/37 to 3/46 were prepared and presented for withdrawals of Government money. A total sum of Rs. 6,00,000=00 was withdrawn from the Government Treasury. It is his defence that he was a servant of Shesh Muni Ram and under his direction

the firm was opened in his name but this defence cannot be considered because the firm was running in his name and he used to sign on all the relevant papers on behalf of the firm.

On the basis of prosecution evidences, which have already been discussed earlier, I find and hold the accused Sanjay Kumar Agrawal guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

49. Accused Ram Avtar Sharma was proprietor of M/s Tripti Agency. He prepared and presented fake vouchers from Ext. 2/555 to 2/614 without supply of medicine and on the basis of fake vouchers, fake Bills from Ext. 3/47 to 3/54 were prepared and a total sum of Rs. 4,99,599=00 was withdrawn by him and deposited in his Bank Account. The medicine companied have deposed against him that no any supply order was received from District Animal Husbandry Office, Sahebganj and they have not supplied any medicine to him and he was not an authorized agent of the medicine company. His firm was also not authorized by the Central Purchase Committee.

Considering all the prosecution evidences and considering the circumstances, I find and hold the accused Ram Avtar Sharma guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

50. Accused Gopi Nath Das, was proprietor of M/s Radha Pharmecy, Dumka. He presented fake vouchers from Ext. 2/1299 to 2/1305 without supply of medicine. On the basis of forged vouchers under conspiracy with other co-accused persons forged Bills Ext. 3/141 was prepared and passed by the Treasury Officer, Sahebganj, for a sum of Rs. 31,512=00. This amount was withdrawn by the Cheque No. 580588 dated 14.3.92. The medicine company has deposed that they have not received any supply order from the District Animal Husbandry Office, Sahebganj and this firm was not authorized agent of the medicine company. The Batch Number in vouchers have also denied by the medicine company.

Considering all the evidences, I find and hold the accused Gopi Nath Das guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

51. Accused Phul Singh, Proprietor of M/s Gauri Distributors, Bhagalpur. His partner convict Sushil Kumar Jha has confessed his guilt and accordingly he was convicted on plead guilty. According to the prosecution evidence without supply of medicine he prepared fake vouchers from Ext. 2/1306 to 2/1312 and on the basis of fake vouchers in connivance with other co-accused persons under conspiracy fake Bill Ext. 3/142 was prepared and a total sum of Rs. 34,937=00 was withdrawn from the Government Treasury. The medicine companies have deposed against him.

Considering all the evidences, I find and hold the accused Phul Singh guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

52. Accused Arun Kumar Singh was Partner of M/s Vishwakarma Agency, Deoghar. He prepared fake vouchers from Ext. 2/1313 to 2/1314 and fake bills was prepared as Ext. 3/143 and a total sum of Rs. 7,000=00 was illegally withdrawn from the Government Treasury. Being a partner he is liable for any act of his firm. There is no merit in his defence that the father of accused Shesh Muni Ram namely Shivram Raj was actual working partner and he was not a real beneficiary. The amount was withdrawn by him and deposited in his Bank Account. The medicine companies have deposed against him that no any supply order was received from the District Animal Husbandry Office, Sahebganj. His firm was also not authorized agent. They have also deposed that the Batch number of medicine, which have been mentioned in the vouchers have not been supplied to them.

Considering all the evidences, I find and hold the accused Arun Kumar Singh guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

53. Accused Surendra Nath Sinha was Managing Director of M/s Inter Pharmaceutical (P) Ltd., Patna and accused Basant Kumar Sinha was Director of the said firm. By this firm without supply of medicine fake vouchers from Ext. 2/873 to 2/893 were prepared and on the basis of these fake vouchers, fake Bills were prepared from Ext. 3/86 to 3/88 and a total sum of Rs. 97,313=00 was illegally withdrawn from the Government Treasury by this firm.

Considering all these evidences, I find and hold both the accused persons Surendra Nath Sinha and Basant Kumar Sinha guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

54. Accused Ajit Kumar Varma was proprietor of M/s Little Oak Pharmaceuticals Limited. Without supply of medicine fake vouchers from Ext. 2/807 to 2/872 were prepared by him and on the basis of these fake vouchers, fake Bills from Ext. 3/75 to 3/85 were prepared and a total sum of Rs. 6,09,959=00 was illegally withdrawn from the Government Treasury.

Considering all these evidences, I find and hold the accused Ajit Kumar Varma guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

55. Accused Smt. Chanchal Sinha was proprietor of M/s Magadh Chemical Works, Patna and accused Rabindra Prasad, husband of accused Smt. Chanchala Sinha was the Manager of the said firm. This firm has prepared and filed fake vouchers from Ext. 2/1278 to 2/1291 without supply of any medicine. On the basis of these fake vouchers, fake bills from Ext. 3/137 to 3/138 were prepared and a total sum of Rs. 85,443=00 was illegally withdrawn from the Government Treasury and deposited in the Bank Account of this firm. This firm was not an approved firm by Central Purchase Committee for supply of medicine in the Animal Husbandry Department.

Considering all these evidences, I find and hold both the accused persons Smt. Chanchala Sinha and Rabindra Prasad guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

56. Accused Dayanand Prasad Kashyap was proprietor of M/s Baishnav Enterprises, Ranchi. By this firm without supply of medicine forged vouchers from Ext. 2 to 2/316 were prepared and with connivance with other co-accused persons under conspiracy fake Bills from Ext. 3 to 3/32 were passed for a total sum of Rs. 14,19,840=00. This amount was deposited in the Bank Account of this firm. This firm was not an approved firm by the Ext. 13/1 the prosecution witnesses owner of the trucks have

deposed that they have not carried any medicine of this firm from Ranchi to Sahebganj.

Considering all these evidences, I find and hold the accused Dayanand Prasad Kashyap guilty and convict for the offence U/Sec. 120-B read with Sections 420, 467, 468, 471 of the Indian Penal Code.

57. The bail bonds of all the convicts are hereby cancelled and they have been taken into judicial custody. After hearing on the point of sentence order will be passed.

(Dictated and Corrected by me)

(Gitendra Kumar Singh)

1st Addl. Judicial Commissioner-cum-
VIIth Spl. Judge, CBI (AHD Scam),
Ranchi.

(Gitendra Kumar Singh)

1st Addl. Judicial Commissioner-cum-
VIIth Spl. Judge, CBI (AHD Scam),
Ranchi.

Hearing On the Point of Sentence

58. Heard all the learned counsels on behalf of all the convicts and the learned Special Public Prosecutor on behalf of the Prosecution (C.B.I.).

59. On behalf of the convict Braj Bhushan Prasad, it is submitted that the convict is aged about 75 years, suffering from various diseases. His

sons are unemployed and pension is the only source of income for his family members and his wife is also bed ridden. Hence, it is prayed that lenient view may be taken in passing the sentence.

On behalf of convict Erick Kerketta, convict Bimal Kant Das, convict Krishna Murari Sah and convict Sudarshan Ram, it is submitted that all the above convicts are old persons and senior citizens. In initial stage of trial they all have remained in custody for a long period. They are not hard core criminals. They personally and their family members have also suffered mentally and physically because of prolonged trial. Hence, lenient view may be taken in the matter of sentence.

Further it is submitted on behalf of all the convicted employees and officers of Treasury Office namely convict Vijay Kumar, convict Satya Narayan Jha, convict Alok Kumar Gupta, convict Ashok Kumar Ghosh and convict Shailendra Kumar Mishra that they also are old persons. Convicts Alok Kumar Gupta and Ashok Kumar Ghosh are aged about more than 70 years. There is no criminal antecedent against any of the convict. They are not directly involved in the alleged Scam. They are duty bound to pass the Bills, which have been presented before them by the concerned Drawing and Disbursing Officers. Their role was only to scrutinize the Bills. They have no any concern about the supply of medicine and animal foods. Hence, lenient view may be taken in passing of sentence.

On behalf of Medicine Suppliers it is submitted that they also are old persons. They are not history sheeter. Further they have stated that the alleged withdrawn amount is very less amount in comparison to other AHD Scam cases. They are only earning members of their family. Hence, it is prayed that lenient view may be taken against them in passing of sentence.

60. The learned Special Public Prosecutor opposes all these arguments and submitted that offences are serious in nature. They have managed to withdrawn the government money on the basis of fake allotment letters under conspiracy. They have withdrawn lakhs of rupees from the State Exchequer. Hence, they do not deserve any leniency.

61. Heard both the sides. Offences are serious in nature. The convicts have caused wrongful losses to the Government Treasury for illegal

withdrawal of a total sum of Rs. 67,00,000=00 approximately. Although, withdrawal amount is much less amount in comparison to other cases but in spite of that in the interest of justice lenient view cannot be taken. It is a matter of illegal withdrawal of Government money.

Keeping in view of the facts and circumstances of the case and considering the nature of offences, convict Braj Bhushan Prasad is hereby convicted and sentenced U/Ss. 420, 467, 468, 471, 477-A of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of five (5) years and also to pay a fine of Rs.5,00,000=00 (Five lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of six (6) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of two (2) years and also to pay a fine of Rs.1,00,000=00 (One lakh) and in default of payment of fine he undergo Simple Imprisonment for a period of three (3) months.

Convict Erick Kerketta is hereby sentenced U/Ss. 420, 467, 468, 471, 477-A of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of four (4) years and also to pay a fine of Rs.4,00,000=00 (Four lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of five (5) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs.1,00,000=00 (One lakh) and in default of payment of fine he undergo Simple Imprisonment for a period of three (3) months.

Convict Bimal Kant Das is hereby sentenced U/Ss. 420, 467, 468, 471, 477-A of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of four (4) years and also to pay a fine of Rs.5,00,000=00 (Five lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of six (6) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a

period of one (1) year and also to pay a fine of Rs.1,00,000=00 (One lakh) and in default of payment of fine he undergo Simple Imprisonment for a period of three (3) months.

Convict Krishna Murari Sah is hereby sentenced U/Ss. 420, 467, 468, 471, 477-A of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of four (4) years and also to pay a fine of Rs.1,00,000=00 (One lakh) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of three (3) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 50,000=00 (fifty thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of two (2) months.

Convict Sudarshan Ram is hereby sentenced U/Ss. 420 the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of four (4) years and also to pay a fine of Rs.2,00,000=00 (Two lakh) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of three (3) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 50,000=00 (fifty thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of two (2) months.

Convict Vijay Kumar is hereby sentenced U/Ss. 420 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of three (3) years and also to pay a fine of Rs. 50,000=00 (Fifty thousand) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of two (2) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 5,000=00 (Five thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of one (1) month.

Convict Satya Narayan Jha @ S.N. Jha is hereby sentenced U/Ss. 420 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and also to pay a fine of Rs. 50,000=00 (Fifty thousand) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of two (2) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 5,000=00 (Five thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of one (1) month.

Convict Alok Kumar Gupta is hereby sentenced U/Ss. 420 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of three (3) years and also to pay a fine of Rs. 50,000=00 (fifty thousand) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of two (2) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 5,000=00 (Five thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of one (1) month.

Convict Ashok Kumar Ghosh is hereby sentenced U/Ss. 420 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of three (3) years and also to pay a fine of Rs. 50,000=00 (Fifty thousand) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of two (2) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 5,000=00 (Five thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of one (1) month.

Convict Shailendra Kumar Mishra is hereby sentenced U/Ss. 420 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo

Rigorous Imprisonment for a period of three (3) years and also to pay a fine of Rs. 50,000=00 (Fifty thousand) and in default of payment of fine he shall further undergo Simple Imprisonment for a period of two (2) months.

He is further sentenced U/Sec. 13(2) read with Section 13(1)(d) of the Prevention of Corruption Act, 1988 to undergo Rigorous Imprisonment for a period of one (1) year and also to pay a fine of Rs. 5,000=00 (Five thousand) and in default of payment of fine he undergo Simple Imprisonment for a period of one (1) month.

Convict Tripurari Mohan Prasad is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of four (4) years and to pay a fine of Rs. 5,00,000=00 (Five lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of six (6) months.

Convict Sushil Kumar Sinha is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 2,00,000=00 (Two lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of three (3) months.

Convict Sunil Kumar Sinha is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 2,00,000=00 (Two lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of three (3) months.

Convict Sarswati Chandra is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 1,00,000=00 (One lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of one (1) month.

Convict Mahendra Prasad is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of three (3) years and to pay a fine of Rs. 5,00,000=00 (Five lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of six (6) months.

Convict Sanjay Kumar Agrawal is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 1,00,000=00 (One lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of two (2) months.

Convict Ram Avtar Sharma is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 2,00,000=00 (two lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of three (3) months.

Convict Gopi Nath Das is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of one (1) year and to pay a fine of Rs. 10,000=00 (Ten thousand) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of Fifteen (15) days.

Convict Phool Singh is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of one (1) year and to pay a fine of Rs. 10,000=00 (Ten thousand) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of Fifteen (15) days.

Convict Arun Kumar Singh is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of one (1) year and to pay a fine of Rs. 2,000=00 (Two thousand) and in default of payment of fine

he shall further undergo Simple Imprisonment of a period of Fifteen (15) days.

Convict Surendra Nath Sinha is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 25,000=00 (Twenty-five thousand) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of one (1) month.

Convict Basant Kumar Sinha is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 25,000=00 (Twenty-five thousand) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of one (1) month.

Convict Ajit Kumar Varma is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 2,00,000=00 (Two lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of one (1) month.

Convict Chanchala Sinha is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of one (1) year and to pay a fine of Rs. 25,000=00 (Twenty-five thousand) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of one (1) month.

Convict Rabindra Prasad is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of two (2) years and to pay a fine of Rs. 25,000=00 (Twenty-five thousand) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of one (1) month.

Convict Dayanand Prasad Kashyap is hereby convicted and sentenced U/Ss. 420, 467, 468, 471 of the I.P.C. read with Section 120-B of the Indian Penal Code to undergo Rigorous Imprisonment for a period of three (3) years and to pay a fine of Rs. 4,00,000=00 (Four lakhs) and in default of payment of fine he shall further undergo Simple Imprisonment of a period of three (3) months.

62. All the sentence orders against all the convicts shall run concurrently. It is important to mention here that considering the nature of offences, separate sentences in each and every offence is not necessary, hence, all the convicts persons have been sentenced for all the offences of Indian Penal Code jointly. The period already undergone; by the convicts during the trial period will be set off from the sentence period.

63. All the convicts are taken into judicial custody to serve the sentence order.

(Dictated and Corrected by me)

(Gitendra Kumar Singh)
1st A.J.C.-cum-VIIth Spl. Judge
CBI (AHD Scam), Ranchi
02.02.2012

(Gitendra Kumar Singh)
1st A.J.C-VIIth Spl. Judge,
CBI (AHD Scam), Ranchi
02.02.2012