

In the Court of Spl. Judge 1, C.B.I. (A.H.D. Scam), Ranchi

**Present: Nitya Nand Singh,
Spl. Judge -1, C.B.I. (A.H.D. Scam),
Ranchi.**

Dated, Ranchi the 31st of January, 2012.

**R.C. Case No. 35(A)/96 Pat
(Arising out of Doranda P.S. Case No. 41/ 96)**

State through (C.B.I.).....Informant.

VERSUS

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|-----|--------------------------------|---------------------|
| 1. | Dr. Kirti Narain Jha | Aged about 77 years |
| 2. | Dr. Junul Bhengraj | Aged about 63 years |
| 3. | Dr. Om Prakash Diwakar | Aged about 62 years |
| 4. | Dr. Krishna Mohan Prasad | Aged about 71 years |
| 5. | Dr. Radha Raman Sahay | Aged about 73 years |
| 6. | Dr. Braj Bihari Singh | Aged about 72 years |
| 7. | Dr. Rameshwar Narain Pandey | Aged about 56 years |
| 8. | Dr. Laliteshwar Prasad Yadav | Aged about 61 years |
| 9. | Dr. Sandeep Kumar | Aged about 52 years |
| 10. | Dr. Shailendra Kumar Bharti | Aged about 50 years |
| 11. | Dr. Deepak Kumar | Aged about 47 years |
| 12. | Dr. Krishna Kumar | Aged about 58 years |
| 13. | Dr. Krishna Bihari Lal | Aged about 71 years |
| 14. | Dr. Nalini Ranjan Prasad Sinha | Aged about 75 years |
| 15. | Dr. Manoranjan Prasad | Aged about 65 years |
| 16. | Dr. Hemendra Nath Verma | Aged about 65 years |
| 17. | Dr. Sunil Kumar Sinha | Aged about 48 years |
| 18. | Braj Bhushan Prasad | Aged about 73 years |
| 19. | Jivendra Narain Choudhary | Aged about 71 years |
| 20. | Madheswar Mishra | Aged about 70 years |
| 21. | Rajendra Pandey | Aged about 71 years |
| 22. | Dinanath Sahay | Aged about 70 years |
| 23. | Ram Sewak Sahu | Aged about 73 years |
| 24. | Vijay Kumar Mallik | Aged about 60 years |
| 25. | Abhay Kumar Sinha | Aged about 65 years |
| 26. | Sanjay Sinha | Aged about 50 years |
| 27. | Nand Kishore Prasad | Aged about 52 years |
| 28. | Md. Tauheed | Aged about 31 years |
| 29. | Md. Sayeed | Aged about 57 years |
| 30. | Md. Hussain | Aged about 45 years |
| 31. | Md. Ekram | Aged about 40 years |
| 32. | Smt. Sairun Nisha | Aged about 55 years |
| 33. | Md. Sanaul Haque | Aged about 35 years |
| 34. | Ravi Kumar Sinha | Aged about 48 years |
| 35. | Ravindra Kumar Mehra | Aged about 63 years |

36.	Umesh Dubey	Aged about 50 years
37.	Deobrat Banerjee	Aged about 70 years
38.	Ashok Kumar Yadav	Aged about 55 years
39.	Deepak Kumar Singh	Aged about 40 years
40.	Ajay Kumar Singh	Aged about 45 years
41.	Ram Naresh Mahto	Aged about 40 years
42.	Jitendra Kumar	Aged about 36 years
43.	B.P. Sinha	Aged about 62 years
44.	Surendra Kumar Ray	Aged about 50 years
45.	Smt. Sulekha Devi	Aged about 37 years
46.	Somnath Jaiswal	Aged about 40 years
47.	Subhashish Deb	Aged about 42 years
48.	Sameer Walia	Aged about 45 years
49.	Shyam Narain Mishra	Aged about 65 years
50.	Anil Kumar Sinha	Aged about 50 years
51.	Sunil Gandhi	Aged about 45 years
52.	Navin Kumar	Aged about 40 years
53.	Naresh Prasad	Aged about 46 years
54.	Shiv Shankar Guin	Aged about 41 years
55.	Phul Kumar Jha	Aged about 40 years
56.	Baldeo Kumar Sahu	Aged about 40 years
57.	Pankaj Kumar Pandey	Aged about 48 years
58.	Tripurari Mohan Prasad	Aged about 57 years
59.	Sushil Kumar	Aged about 39 years
60.	Sudhir Ranjan Pd. Singh	Aged about 48 years
61.	Shyam Nandan Singh	Aged about 55 years
62.	Anant Murari Singh	Aged about 44 years
63.	Mahendra Prasad	Aged about 51 years
64.	Suresh Dubey	Aged about 55 years

.....**Accused Persons.**

u/s 120B r/w 409, 420, 467, 468, 471, 477A I.P.C. & Sec. 13(2) r/w Sec. 13(1)(d) Prevention of Corruption Act & u/s 420, 467, 468, 471 r/w 465, 477A I.P.C. & u/s 13(2) r/w 13(1)(d) of Prevention of Corruption Act 1988.

For the state - Sri Samar Kr Sinha "Batuk", Spl. P.P., CBI

For the accused - Sri C.S. Pandey, Advocate
Sri. Anil Kanth, Advocate
Sri Sanjay Kumar, Advocate
Sri Akhileshwar Pd., Advocate
Sri N.N. Tiwari, Advocate
Sri S. Chandra, Advocate
Sri Abinash Kumar, Advocate
Sri Amarnath Sinha, Advocate
Sri U. Das, Advocate
Sri A.K. Mitra, Advocate
Sri Sanjay Kishore Prasad, Advocate
Sri. Santosh Kumar, Advocate
Sri. Arbind Kr. Singh, Advocate.

J U D G M E N T

1. All the 46 above named accused persons jointly stand charged for the offences punishable u/s 120(B) I.P.C. r/w section 409, 420, 467, 468, 471, 477(A) of the I.P.C. and u/s 13(2) r/w Section 13(1)(d) of the Prevention of Corruption Act, 1988 for the allegation that they entered into a criminal conspiracy for dishonestly and fraudulently withdraw an amount of Rs. 12,43,76,139.15 of the Govt. of Bihar (as it then was prior to bifurcation) from the Doranda Treasury, Doranda, Ranchi.

2. Accused A/1 Dr. Kriti Narayan Jha to A/18 Braj Bhushan Prasad, all officials of Animal Husbandry Department (AHD) either posted at AHD Directorate, Patna or in the office of Regional Directorate, AHD, Chhotanagpur, Ranchi, Regional Poultry Farm, P.B.F., Hotwar and P.B.F., Kanke units under R.D., Ranchi and at different districts and Sub Divisional Offices of A.H.D. Further they jointly stand charged for the offences punishable u/s 420, 467, 468, 471 r/w 465, 477(A) of the I.P.C. & 13(2) r/w 13(1)(d) of the Prevention of Corruption Act, 1988 for dishonestly cheating the state exchequer, forging valuable security, documents intending to defraud the state government and using forged and fabricated documents and falsifying books of accounts belonging to the Govt. of Bihar and in their possession being the employee for the purpose of cheating and further being public servants employing corrupt and illegal means or by otherwise abusing their position as public servant for undue pecuniary benefit. Accused A/18 Braj Bhushan Prasad further stands charged u/s 420, 467, 468 of the I.P.C. and section 13(2) r/w section 13(1)(d) of the P.C. Act, 1988 for cheating the Animal Husbandry Department, Govt. of Bihar and state exchequer by inducing them to deliver a sum of Rs.12,43,76,139.15 on the basis of false and forged allotment letters issued under his signature without budget allocation and proper approval, forging allotment letters purporting to be valuable security for the purpose of cheating and being public servant by corrupt and illegal means or by otherwise abusing his position as public servant obtaining for himself and other co-accused pecuniary advantage and thereby committing criminal misconduct. A/19 Jivendra Narain Choudhary to A/23 Ram Sewak Sahu, who are public servants and posted in Doranda Treasury, Ranchi further stand charged u/s 420 I.P.C. & u/s 13(2) r/w 13(1)(d) of the P.C. Act, 1988 for cheating the Doranda Treasury, Govt. of Bihar and State Public Exchequer by dishonestly and fraudulently passing the fake / forged contingent bills and inducing it to deliver a sum of Rs. 12,43,76,139.15 to the accused AHD Officials and accused Suppliers and by employing corrupt

and illegal means and abusing their position as public servant and thereby obtaining pecuniary gain for themselves as also for co-accused persons and thus committing criminal misconduct. A/24 to A/64 further stand charged for the offences punishable u/s 420, 467, 468, 471 r/w section 465 of the I.P.C. for committing offences of cheating, forgery of valuable security, forgery for the purpose of cheating and using as genuine forged documents. Charges aforesaid were read over and explained to the accused persons in Hindi to which they pleaded not guilty and claimed to be tried.

3. This case relates to misappropriation of Govt. fund by officials of animal husbandry department in collusion with accused suppliers for fraudulent withdrawal of Rs. 12,43,76,139.15 from Doranda Treasury, Ranchi during the period Sept' 95 to Nov' 95.

4. This case was started on the basis of written report lodged by the then S.D.O., Sadar, Ranchi Sri. M.P.Yadav (PW173) on the direction of Dy. Commissioner, Ranchi. It is alleged in the report that a raid was made by the team of Administrative Officers in the office of A.H.O. and Treasury and found that from Doranda Treasury a huge amount was withdrawn from the treasury through bills of A.H.D. in a very short period under financial head 2403 without any budget allocation by showing purchase of feed materials and medicines.

5. On the basis of said report a case was registered at Doranda P.S. on 3.2.1996 being Doranda P.S. Case No. 41/96 vide Ext. 27/1 and Ext. 27 by PW 173 and PW 124. The said case by the order of Hon'ble High Court entrusted to C.B.I. for investigation which was confirmed by the Hon'ble Supreme Court on 29.3.1996. The C.B.I. upon said direction registered a F.I.R. on 4.4.1996 being case No. RC 35(A)/96 Pat and started investigation. There is allegation that 78 accused persons in pursuance of conspiracy fraudulently withdrawn Rs. 12,43,76,139.15 during the period Sept. 1995 to Nov. 1995 on the basis of fake fund allotment letters without any actual fund / budget allocation. For which huge number of supply orders were prepared by the Regional Director, A.H.D., Ranchi and given to pet accused suppliers. The said accused suppliers have submitted their invoices / bills in the office of Piggery Development Officer, Ranchi without effecting actual supply or short supply of feed, medicines and other materials and Manager, Asst. Managers P.B.F., Kanke and Hotwar have given false receiving certificates upon the invoices and accused Dr. C.B. Dubey Piggery Development Officer who was D.D.O. has given payment order on each and every invoice and order the subordinate for preparing contingent bill on proper form. After preparation of contingent bills Dr. C.B.

Dubey has passed all the bills and sent to Treasury Doranda, Ranchi for payment. In the Doranda Treasury all bills were passed without any objection and made payment in haste.

6. Apart from this, the accused persons have tried to show adjustment of huge quantity of feed materials shown transfer to other units of outside region of Dumka, Sahebgunj, Godda and for which issued letters for feed transfer and obtained false receipts. Not only this the accused persons have concealed out side of office all documents from public account committee.

7. It is to be mentioned here that 5 accused persons namely Dr. S.B. Sinha, Dr. Umashanker Prasad, Bishan Swarup, Pramod Kumar Dubey and Harish Khandelwal have died before submission of charge sheet and one of the accused Rana Subodh Sharma has been granted pardon, therefore, charge framed against 73 accused persons on 10.3.2004. It is to be mentioned here that in course of trial accused Dr. Ram Raj Ram, Dr. C.B. Dubey, Dr. Madan Kumar Sinha, Dr. S.S. Verma, Dr. Md. Wasimuddin, Dr. Ajit Kumar Srivastava and Ishwari Prasad Jaiswal and Kamlesh Kumar total 8 have died and one accused Pramod Kumar Jaiswal has pleaded guilty and accordingly convicted. Therefore, now there are 64 accused persons present in this case in which 23 are public servants and 41 are suppliers.

8. It will be convenient to state the case against each individual accused, therefore, I would like to mention it accused wise.

A/1 Dr. K.N. Jha was Regional Director, A.H.D. South Chhotanagpur, Ranchi. He without indent fraudulently issued huge number of splitted supply orders exceeding financial power of R.D. to several medicine manufacturers and distributed among local pet suppliers for supply of medicines knowing this fact that there is no allocation of fund and there is no requirement of such a huge quantity of medicine in the P.B.F. Subsequently the local supplies have submitted their bills showing supply of medicine and payments were made during the period of this case i.e. September 1995 to November 1995.

A/2 Dr. Junul Bhengraj was Regional Director, A.H.D. South Chhotanagpur, Ranchi since October 1994. This accused being head of AHD was fully aware with the fact as to what are budget allocation, how much fund allotted to piggery, what are there requirement, what are the capacity of godowns for keeping feed material etc. in spite of that has without incident, without processing of file fraudulently issued by his sign huge number of splitted supply orders exceeding h is financial capacity to several suppliers for supply of feed materials and distributed among suppliers by

hand (PW 127). All supply orders enclosed with Ext. 23 series and proved by PW 12, 14 and 73 and marked in Ext. 7 series.

For issuance of all supply orders, decisions were jointly taken by Dr. S.B. Sinha (died), Dr. K.M. Prasad and Dr. Junul Bhengraj. It was jointly decided by them as to what material of how much quantity for how much amount, for each unit would be mentioned in supply orders (PW 12, 14, 73).

The accused has started a file for showing transfer of feed materials to other region of AHD and obtained signature of Dr. Ram Raj Ram, Director A.H.D. on the said file Ext. 28/1 proved by PW 172 and issued letters for transfer of feed materials (Ext. 1/350 to 3553 proved by PW 14 on recall). This false transfer is made without obtaining approval of State Govt.

Subsequently participated in concealing the document from P.A.C. kept the same in L.R.S. Kanke which were recovered during investigation and seizure memo was prepared (PW 13, PW 18 and PW 204). PW 20 and PW 148 established allotment letters fake, PW 12, 14 and 73 proved supply orders, PW 13 and 18 have established that document were concealed and PW 14 and PW 172 have established feed transfer was fake.

A/3 Prakash Divaker was Regional Director, AHD, Santhal Pargana (Dumka) has countersigned the feed material receipts issued by Dr. Md. Wasimuddin, D.A.H.O. Shahebgunj, Dr. Manoranjan Prasad, DAHO Deoghar, Dr. H.N. Verma, DAHO Dumka. Ext. 18/78, 18/79, 18/82 proved by PW 14 knowing this fact that feed materials can not be transferred without approval of Govt. (PW 14 and PW 172 Ext. 28/1).

A/4 Dr. Krishna Mohan Prasad was Asst. Director (Planning) a key conspirator. The accused was in a very high post and knowing budget allocation, fund allotment, requirement in the unit / farm, godown capacity but knowing all these facts entered into conspiracy and took decision jointly with Dr. S.B. Sinha and Dr. Junul Bhengraj for issuance of huge number of supply orders hastily on the basis of fake allotment. (PW 12, 14 and 73). This accused has kept all the documents outside the office and concealed the same from P.A.C. (PW 13, 18) subsequently all documents were recovered during investigation (PW 13, 204). From the act of these accused it can easily be inferred that he has participated in the commission of crime as key conspirator

A/5 Dr. R.R. Sahay was Regional Joint Director, took initiative for false feed transfer. A false feed transfer file was prepared (Ext. 28/1) PW 172

and on the basis of said file issued letter to subordinate farm directing to furnish excess feed material available for transfer (Ext. 18/78-82 PW 14).

A/6 Dr. Braj Bihari Singh was Project Officer, I.P.D.B. Lohardaga-participated in false transfer of feed material and issued false receipt of 1,00,5000 quintals feed material without any requirement and without receiving any material only show adjustment.

Not only this the accused has obtained false receipts from his subordinates for showing false transaction of feed materials (PW 101, 102, 103).

A/7 Dr. R.N. Pandey was Manager, P.B.F. Kankey, incharge of the Piggery Form has given false receiving certificates on the invoices of M/s Bhagat & Co., commercial suppliers, P.N. Enterprises, Arke Enterprise, Krishna Murari Enterprises, Sri. Ram Enterprises, Sanjay Sinha, Animal Care, Sri. Shanker Drug House, Sri. Ram Traders Shad & Co., Chhotanagpur Cattle Food Supply Co., A traders. Signature and writing has been proved by PW 109 on the invoices (Ext. 23 series) wrong entry made in the stock book / register (Ext. 22/1 and 22/2 PW 106), obtained false receipts (Ext. 18/78-82 PW 14) without any actual transfer of feed. Knowing that total annual requirement of G.N.C. was 7341.40 quintals and yellow maize was 18353.50 quintals in PBF Kanke, there were no godown available for keeping huge quantity of feed material (PW 69, 72, 104, 114 Ext. 1/4, 6/27 also Ext. 15).

A/8 Dr. L.P. Yadav was Manager, PBF No. 20 Hotwar was incharge of PBF no. 20 Hotwar piggery farm has given false receiving certificates without receiving feed materials, medicine on the invoices of M/s P.N. Enterprises, Ashok Kumar & Bros., Commercial supplier, Sanjay Sinha, Dipak Kr. Singh Shad & Co., Chhotanagpur Cattle Food Supply Co., Sri. Ram Traders, Ram Naresh Mahto (writing, signature proved by PW 109 Ext. 23 series).

Shown false transfer of feed material to DAHO Sahebgunj and DAHO Deoghar outside the region and obtained false receipt of 34500 quintal yellow maize and 21281 quintal G.N.C. from Dr. Md. Wasimuddin DAHO Sahebgunj also 8000 quintal yellow maize, 2000 quintal fish meal, 1800 quintal pig feed, 2000 quintal wheat bran from Dr. Manoranjan Prasad DAHO, Deoghar. Both receipts countersigned by Dr. O.P. Diwaker.

There were annual requirement of GNC 7002 and 1750.50 quintals more or less similar to PBF Kanke farm. There were no sufficient godowns available for keeping such a huge quantity of feed.

A/9 Dr. Sandeep Kumar was Research Officer deputed at PBF Kanke has given false receiving certificate without receiving any material on the

invoices / bill of M/s Hi-Tech, Bihar Surgico Medico, Samarpan Vet. Mallick Enterprises.

A/10 Dr. Shailendra Kumar Bharti was deputed at PBF Kanke has given false receiving certificate on the invoices of M/s Trishul Enterprises, Sri. Ram Traders, Vaiswal Store, Om Enterprises, Anom Vet, Super Medico, Sharda Dgus, Kuldip Raj.

A/11 Dr. Deepak Kumar was Manage, PBF Kanke has given false receiving certificate on the invoices of M/s Jai Bhandar without receiving any materials.

A/12 Dr. Krishna Kumar was Vet. Officer, PBF No. 20 Hotwar has given false receiving certificate on the invoices of M/s Aktavet Works without receiving medicines.

A/13 Dr. K.B. Lal was Veterinary Officer, PBF Kanke has given false receiving certificate on the invoices of M/s Uday Agencies, Krishna Murari Enterprises, Shyam Industries, Care & Cure without effecting any supply or short supply.

A/14 Dr. N.R.P. Sinha was Manager, PBF, Kanke has given false receiving certificate on the invoices of M/s Care & Cure without receiving full medicine. Subsequently payment was made to Care & Cure during the period of this case.

A/15 Dr. Manoranjan Prasad was DAHO, Deoghar has issued false receipt of 2000 quintal yellow maize, 1800 quintal Pig feed, 2000 quintal wheat bran without receiving any material from PBF no. 20 Hotwar only to show adjustment and consumption in the farm.

A/16 Dr. H.N. Verma was DAHO, Dumka has issued in his writing and signature false receipt 299900 quintals of feed material from PBF Kanke only to show adjustment and consumption in the farm.

A/17 Dr. Sunil Kumar Sinha was Research Officer, Animal Health Care has participated and done all work of supply for M/s RIA Medical of accused Sudhir Ranjan Prasad Singh and receive money. PW 13 has identified his writing and signature on cheque (Ext. 3/169, challan Ext.8, Price list of Glaxo Ext.9) withdrawn money from bank through signing cheque (A/c no. 2602 PW 28).

A/18 Braj Bhushan Prasad was Budget and Account Officer at Headquarter AHD has signed all fake allotment letters Ext. 12 to 12/31 in which Ext. 2 to 2/2 are genuine and 2/3 to 2/31 are established fake (PW 20, 148). During investigation his specimen signature was obtained Ext. 3/707 which was sent to GEQD for comparing sign of allotment where it is

established that signature are made by this accused. (PW 128 Ext. 29 to 29/2) Report of expert.

A/19 J.N. Choudhary, Asst. Treasury Officer, Doranda Treasury.

A/20 Madheshwar Mishra, Accountant.

A/21 Rajendra Pandey, Accountant.

A/22 Dina Nath Sahay, Clerk

A/23 Ram Sewak Sahu was clerk. All 19 to 23 are Treasury official have passed the bill by putting signature on the bills proved by PW 109. In very short span of time huge bills of heavy amount in one "Head 2403" have been passed ignoring the defects, all bills were split up, order to medicine company but bills were in the name of supplier some of the bills were without any supply order/work order. PW 197 Pramod Kumar, Dy. A.G. has categorically pointed out the defects. The bills were passed by shutting their eyes, established that there are criminal omission on their part. Section 32 of IPC says that work Act done extended also to omission.

A/24 Vijay Kumar Mallik is said to be Proprietor of M/s Mallik Enterprises, Delhi. He received supply order by accused Dr. Junul Bhengraj for an amount of `Rs. 99,68,000/-. A false certificate of receiving was issued by Dr. Sandeep Kumar for P.B.F. Kanke.

A/25 Abhay Kumar Sinha was one of the partners of M/s P.N. Enterprises, Ranchi and he was ordered to supply 15453 quintals sweet potato by accused Dr. Junul Bhengraj.

A/26 Sanjay Sinha proprietor of M/s Sanjay Sinha, Ranchi was ordered to supply 11200 quintals ground nut cake (GNC) for Rs. 4,98,400/-.

A/27 Nand Kishore Prasad proprietor of M/s Trishul Enterprises was ordered to supply fish meal 3675 quintals for Rs. 24,99,000/-.

A/28 Md. Tauheed, A/29 Md. Sayeed, A/30 Md. Hussain, A/31 Md. Ekram, A/32 Smt. Sairunisha and A/33 Md. Sanaul Haque, they all partners of M/s Chhotanagpur Cattle Food Supply Co., Ranchi and they were ordered to supply yellow maize 11040 quintals, G.N.C. 5600 quintals, wheat bran 4890 quintals, fish meal 1460 quintals, amount to Rs. 89,72,730/-. They were also ordered to supply yellow maize 6900 quintals, G.N.C. 4480 quintals, wheat bran 3260 quintals, fish meal 740 quintals for Rs. 59,82,100/-.

A/34 Ravi Kumar Sinha, proprietor of M/s A Traders, Patna was ordered to supply yellow maize 27600 quintals for Rs. 99,91,200/-.

A/35 Ravindra Kumar Mehra, proprietor of ARKE Enterprises, Ranchi was ordered to supply GNC 16912 quintals for Rs. 75,25,840/-.

A/36 Umesh Dubey said to be the proprietor of M/s Jai Bhandar, Amba was ordered to supply yellow maize 43800 quintals for Rs. 49,95,600/-.

A/37 Deobrat Banerjee, proprietor of M/s Animal Care, Ranchi was ordered to supply Mineral mixture 204 quintals for Rs. 1,65,532/-.

A/38 Ashok Kumar Yadav, proprietor of M/s Ashok Kr. & Bros., Ranchi was ordered to supply Lime powder 600 quintals for Rs. 4,04,801.10.

A/39 Deepak Kumar Singh, proprietor of M/s Deepak Kr. Singh, Ranchi that there was no any supply order to him despite of that he received Rs. 1,84,680/- showing supply of Molasses 190 quintals which was received by Dr. L.P. Yadav, PBF no. 20.

A/40 Ajay Kumar Singh, proprietor of M/s Vishal Enterprises, Ranchi without supply order it is said that he supplied Molasses 20 quintals for Rs. 19,500/- which was shown received by Dr. Madan Kumar Sinha, PBF no. 20.

A/41 Ram Naresh Mahto, proprietor of M/s Ram Naresh Mahto, Ranchi that there was no any supply order and he has shown to have supplied Molasses 100 quintal for Rs. 97,200/- receiving by order of Dr. L.P. Yadav, PBF no. 20 but there was no supply by him.

A/42 Jitendra Kumar, Proprietor of M/s Kuldip Raj Enterprises, Ranchi has shown supply of Crushing 17997 quintals yellow maize for Rs. 5,21,916/- but he never done crushing work.

A/43 Brijeshwari Prasad Sinha, proprietor of M/s Akta Vet Works was having no supply order but he has shown to have supplied medicine for Rs. 1,29,947.20 but he has purchased medicine of only Rs. 35,244.94. Therefore, he was supplied medicine only up to Rs. 35,244.94. Therefore, he has given false bill of Rs. 94,902.26.

A/44 Surendra Kumar Ray, proprietor of M/s Indraprasth Agencies, Ranchi having no supply order but he has shown to have supplied medicine for Rs. 2 lakh.

A/45 Smt. Sulekha Devi and Kamlesh Kumar have got no supply order but they have shown to have supplied medicine of Rs. 4,09,912/-.

A/46 Somnath Jaiswal, proprietor of M/s Super Medico, Ranchi had also no supply order but to have shown supplied medicine of Rs. 3,00,633.50.

A/47 Subhashis Deb, Proprietor of M/s Sri Ram Enterprises and M/s Animed, Jamshedpur was no supply order but they have shown to have supplied medicine i.e. Ostocalcium for Rs. 3,89,917.35 and Rs. 99,960/- respectively.

A/48 Samit Walia, proprietor of M/s Care & Cure, Ranchi that there was no supply order but he has shown to have supplied medicine of Rs. 5,99,821/-.

A/49 Shyam Narayan Mishra, proprietor of M/s Bharat Agency, Ranchi that he had no any supply order but he supplied medicines of Rs. 19,960.60 but in fact he had supplied medicine of only Rs. 5,976.60 as such he has dishonestly received Rs. 13,983.80.

A/50 Anil Kumar Sinha, partner of M/s Hi-Tech Vet. Care, Ranchi that he had also no supply order but supplied medicine of Rs. 34,581.40 but actually he supplied medicine of Rs. 9,057.86 and got false payment of Rs. 25,523.54.

A/51 Sunil Gandhi, proprietor of M/s Magadh Distributor, Patna that there was no supply order even the he had shown to have supplied medicine for Rs. 1,99,890/- but in fact he had supplied not the entire medicine.

A/52 Navin Kumar, proprietor of M/s Om Enterprises, Ranchi, Patna that he had no supply order but he had shown to have supplied medicines for Rs. 1,68,701.20.

A/53 Naresh Prasad, proprietor of M/s Anomvet and M/s Vyapar Kutir, Patna that having no supply order he supplied medicine for Rs. 3,93,812.50 for the amount of Rs. 1,04,647.20 as well as for Rs. 1,99,276.80 but in fact he has taken false payment of Rs. 6,96,057.67.

A/54 Shiv Shanker Guin, proprietor of M/s Uday Agencies, Ranchi that he had shown to have supplied medicine of Rs. 3,10,202.35 but he had not supplied.

A/55 Phul Kumar Jha, proprietor of M/s Bharti Enterprises, Patna that he had received false payment of Rs. 2,07,824.40 by showing supply of medicine but in fact there was no supply.

A/56 Baldeo Kumar Sahu, partner of M/s Baishnaw Enterprises, Ranchi that he has taken false payment of Rs. 9,940.05 showing supply of medicine.

A/57 Pankaj Kumar Pandey, proprietor of M/s Sharda Drugs, Ranchi that there was no any supply order despite of that he had shown to have supplied medicine for Rs. 49,607.50 but actually no any medicine was supplied.

A/58 Tripurari Mohan Prasad, proprietor of M/s Bihar Surgico Medico, Patna that he had supplied medicine for Rs. 81,37,257.10 and there is allegation against him that he had supplied medicine only for Rs. 4,96,758.35 as he has taken false payment of Rs. 75,74,598.75.

A/59 Sushil Kumar, Proprietor of M/s Samarpan Vet. Enterprises, Patna that he had shown to have supplied medicine for Rs. 8,93,391.30 but he has taken false payment of Rs. 6,54,468.60.

A/60 Sudhir Ranjan Prasad Singh, proprietor of M/s RIA Medical Store, Ranchi that having no supply order he had shown to have supplied medicine for Rs. 1,04,234.90 but actually there was no supply.

A/61 Shyam Nandan Singh, proprietor of M/s Shyam Industries, Ranchi that he had no supply order despite of that he had shown to have supplied Avet cleaning powder of Rs. 99,873.80 and he had supplied only 50 % of total Avet cleaning powder. As such he had received false payment of Rs. 49,936.80 and his another firm M/s Rajiv Enterprises have received false payment of Rs. 1,07,886.

A/62 Anant Murari Singh, proprietor of M/s Krishan Murari Enterprises, Ranchi that he had no supply order despite of that he had shown to have supplied Gamexin, BHC, Molasses, Caustic Soda for Rs. 4,49,793.80 but in fact he had supplied less and taken false payment of Rs. 3,89,193.80.

A/63 Mahendra Prasad, proprietor of M/s B.R. Pharma, Patna that he had shown to have supplied medicine of Rs. 98,87,531.10 but there was no any supply by him.

A/64 Suresh Dubey, proprietor of M/s Chhotanagpur Vet. Enterprises, Ranchi that he had supplied G.N.C. (Ground nut cake) 11200 quintals for Rs. 49,84,000/- but there was no such supply.

Dr. Ram Raj Ram (dead) was an accused of this case. He was Director of A.H.D. and everything was within his knowledge. Another accused Dr. C.B Dubey P.D.O. All payments were made by his signature.

There was allegation against Dr. Madan Kumar Sinha (dead) that he had given false receiving certificate without receiving materials and he had made wrong entry on stock book registers. There was same allegation against accused Dr. S.S. Verma (dead). There was allegation against accused Dr. Md. Wasimuddin (dead) that he used to issue false receipt. There was allegation against accused Dr. Ajit Kumar Srivastav (dead) that he used to issue false receipts. There was allegation against Ishwari Prasad Jaiswal that he used to receive supply material without being supplied. There was allegation against accused Kamlesh Kumar supplier with his wife Smt. Sulekha Devi but they have not supplied. There was allegation against accused P.K. Jaiswal supplier of medicine that he received an amount of Rs. 98,03,854.20 without effecting any supply and crushing yellow maize but he has been convicted on his plead guilty.

9. In nut-shell it can be said that the case of the prosecution is that with the connivance of the accused persons a huge amount of money was cheated of the Govt. of Bihar by showing supply of materials by the different suppliers but in fact the materials had not been supplied as shown

for the reason that such amount of material was not required and there was no such storage available to the department and there was no allotment. There was no budget allocation and the treasury staffs of Doranda who were also connivance with the other accused persons.

The accused persons have pleaded not guilty and claimed themselves to have been innocent and to have been falsely implicated in this case.

10. Plea of accused persons in defence is one of total denial and complete innocence. The accused persons, who are officials of A.H.D. department, have taken plea in defence that they have not committed any omission or commission and every act of theirs was in conformity with the act, rules, regulations of the department as well as directions received from time to time from the competent authorities in the discharge of their official duties. Their further plea is that the allotment letters were issued by the A.H.D. Directorate, Patna by following the procedure prescribed and with the approval of the competent authority. Their further plea is that the allotment letters were genuinely sent to the R.D. Office, Ranchi on genuine requisitions to manage growing population of birds and other live stocks in the various farms. They have further taken plea that the supply orders were genuinely processed and issued by the competent authority on the genuine indents received from different units and the same were placed with the reputed firms / suppliers under the approved rate of the A.H.D.. The further plea of supplier accused persons is that they had genuinely supplied the materials as per the supply order received by them and raised bills / invoices and submitted the same to the A.H.D. along with all relevant documents and they had received payment out of the genuine supply made by them. The further plea of accused treasury officials is that they have followed the statutory provisions and guidelines issued to them from time to time and passed the contingent bills as per Treasury Code. Their further plea is that though they had raised objection to the large number of contingent bills with heavy amounts being produced before them by the R.P.F. Hotwar but no direction was given to them by their superior controlling authority and they simply discharged their functions as treasury officials. Some of the suppliers have also taken plea that they are not at all associated with the firms, which have been made accused in this case.

11. Now the only point for consideration is as to whether the prosecution has been able to substantiate the charges leveled against the accused persons beyond all reasonable or probable shadow of doubts or not?

FINDINGS

12. That the prosecution has examined, in all, 204 witnesses. They are namely;-

PW 1 Ramesh Kumar Sinha, PW 2 Ram Kumar Singh, PW 3 Birsa Lakra, PW 4 Pradeep Shankar Ghosh, PW 5 Chandra Shekhar Mishra, PW 6 Padma Lochan Pradhan, PW 7 Lala Lakshmi Lal, PW 8 Sayed Mahfuzur Rahman, PW 9 Azad Narayan Ojha, PW 10 Satya Ranjan Swain, PW 11 Dinesh Prasad Sah, PW 12 Dr. Ramesh Rai, PW 13 Dr. Md. Abul Khair, PW 14 Dr. Hriday Shankar Sinha, PW 15 Vijay Kumar Mishra, PW 16 Anjan Sinha, PW 17 Arjun Munda, PW 18 Shiv Narayan Sahu, PW 19 Niranjan Pd. Thakur, PW 20 Devanand Sinha, PW 21 Sudhanshu Jaiswal, PW 22 Barnawas Tigga, PW 23 Nirmal Kumar Gupta, PW 24 Sanjay Kumar, PW 25 Mustaque Alam, PW 26 Jagjit Rai, PW 27 Sunil Kumar, PW 28 Ranvir Kumar Lal, PW 29 Krishna Prasad, PW 30 Upendra Mishra, PW 31 Nawal Kishore Singh, PW 32 Durgapati Jha, PW 33 Shailendra Singh, PW 34 Pritam Kumar Sinha, PW 35 Sukhram Kachhap, PW 36 Pyare Mohan Saran, PW 37 Suresh Kumar Mahli, PW 38 Karma Nag, PW 39 Mangalacharan Xaxa, PW 40 Saligram Choudhary, PW 41 Jena Kachhap, PW 42 Naresh Ram, PW 43 Paul Kujur, PW 44 Haridarshan Kujur, PW 45 Madav Jha, PW 46 Parmanand Ohdar, PW 47 Anil Kumar Sinha, PW 48 Jagmohan Singh, PW 49 Sudhir Kumar Pradhan, PW 50 Akhileshwar Pandey, PW 51 Sunil Kumar Sinha, PW 52 Madan Mohan Dwivedi, PW 53 Sajal Kumar Sinha, PW 54 Saiyed Husan Jafari, PW 55 Jagdish Prasad Sahu, PW 56 Ved Prakash Minocha, PW 57 Mahendra Ram, PW 58 Malay Sandil, PW 59 Amir Sameer Kachhap, PW 60 Siyaram Prasad Chaurasia, PW 61 Md. Taiyab Ansari, PW 62 Rajeev Ranjan Tiwari, PW 63 Binod Kumar Jha, PW 64 Anup Kumar, PW 65 Girish C. Rao, PW 66 Nripendra Chandra Pal, PW 67 P.B.B. Sudhakar Rao, PW 68 P.K. Choudhary, PW 69 Abhay Kumar, PW 70 Dr. Arun Kumar Sinha, PW 71 Asim Kumar Sarkar, PW 72 Rajendra Mahto, PW 73 Gopal Prasad Sukla, PW 74 Ajay Kumar, PW 75 Ravindra Kumar Bibhakar, PW 76 Samir Banerjee, PW 77 Mukesh Kumar, PW 78 Bijla Lakra, PW 79 Ashok Kumar Pataudi, PW 80 Jai Shankar Mishra, PW 81 Bhushan Prasad Sinha, PW 82 Rajendra Prasad Drolia, PW 83 Birendra Kumar Verma, PW 84 Anil Kumar Sahu, PW 85 Umesh Sharma, PW 86 Binay Kumar Gupta, PW 87 Adhikarla Nageshwar Rao, PW 88 Mahesh Kumar Sahu, PW 89 Binay Kumar Singh, PW 90 Prakesh Dhelia, PW 91 Prasun Raipat, PW 92 Ramesh Kumar, PW 93 Md. Sahabuddin, PW 94 Om Prakash Jain, PW 95 Mukul Bhagat, PW 96 Basudeo Bariak, PW 97 Jitwahan Oraon, PW 98 Bindheshwari Prasad Mishra, PW 99 Ganga Chandra Agrawal, PW 100 P. Venkateshan, PW 101 Krishna Kumar

Sahu, PW 102 Dr. Minu Saran, PW 103 Dr. Shankar Prasad, PW 104 Bhola Oraon, PW 105 Nawal Kishore Bajaj, PW 106 Dr. Sanjeev Kumar, PW 107 Dr. Subhash Rao Kumthekar, PW 108 Harishankar Behra, PW 109 Rana Subodh Sharma, PW 110 Kamla Kant Prasad Rai, PW 111 Mukesh Sahni, PW 112 Kamal Kumar Gupta, PW 113 Sunil Samson, PW 114 Sunil Kumar, PW 115 Suresh Ram, PW 116 T. Gopal Krishnan, PW 117 Sunil Kumar, PW 118 Saban Aain, PW 119 Nawal Kishore Singh, PW 120 Rajendra Kumar Julka, PW 121 Daniel Kochu Kunju, PW 122 Kartik Das, PW 123 Ram Nath Prasad, PW 124 Madan Mohan Lal, PW 125 Satendra Kumar Sinha, PW 126 Durga Charan Samanta, PW 127 Sushil Dutta, PW 128 V.G.S. Bhatnagar, PW 129 Laxmi Nath Mishra, PW 130 T.G. Chandramohan, PW 131 Nitya Fukan, PW 132 Prabhat Kumar Goyal, PW 133 Krishna Kant Prasad, PW 134 K.S.R. Acharya, PW 135 Preetam Kumar Jain, PW 136 Ram Niwas Jain, PW 137 Ishwar Jain, PW 138 Ram Bilash Garg, PW 139 Sitaram Singhal, PW 140 Parvesh Kumar Nagpal, PW 141 Rajendra Kujur, PW 142 Sanjay Jain, PW 143 Prem Prakash, PW 144 Madan Lal, PW 145 Kailash Chandra Jain, PW 146 A. Narsingha Rao, PW 147 Sudhir Kumar Srivastava, PW 148 Hiralal Ram, PW 149 Baldeo Choudhary, PW 150 Arun Kumar Sinha, PW 151 Mahanal Das, PW 152 Raj Kumar Prasad Singh, PW 153 Suresh Prasad Singh, PW 154 Naval Kishore Tiyaagi, PW 155 Shivendra Singh, PW 156 Ganesh Prasad, PW 157 Lok Nath Sarswati, PW 158 S A V Prasad Rao, PW 159 Niranjana Mandal, PW 160 Sanjay Lachuman Sohini, PW 161 Uma Shanker Mandal, PW 162 Baldeo Choudhary, PW 163 Winson Bhengra, PW 164 Gautam Kumar, PW 165 Badri Prasad, PW 166 Ashok Kumar Pandey, PW 167 Keshri Kishore Srivastava, PW 168 Devnandan Yadav, PW 169 Sohini Lal Gupta, PW 170 Dinesh Prasad Sah, PW 171 R.S. Kalaria, PW 172 Dr. Shivbalak Choudhary, PW 173 Mahendra Pd. Yadav, PW 174 Mukesh Kumar Dhama, PW 175 Khalid Hussain, PW 176 Manoj Kumar, PW 177 Ram Binod Singh, PW 178 Shambhu Nath Choudhary, PW 179 Anand Kishore Verma, PW 180 B. Venkat Rao, PW 181 Md. Qaiser Ali, PW 182 S.N. Khan, PW 183 Shashi Bhushan Pandey, PW 184 Indranath Yadav, PW 185 S.K. Kanwar, PW 186 Ramdhari Singh, PW 187 P. Natrajan, PW 188 G. Umasekharan, PW 189 Abhimanu Singh, PW 190 Rajendra Tiwary, PW 191 Manoj Kumar Rai, PW 192 Tej Pratap Singh Phulka, PW 193 Hari Shankar Kaushik, PW 194 Shardakant Mahapatra, PW 195 Sharda Prasanna Patro, PW 196 Sunil Bhatia
PW 197 Pramod Kumar, PW 198 B.K. Sonakia, PW 199 Rajesh Kumar Verma, PW 200 Thakurdas Bhagchand Nirchandani, PW 201 Saratchandra

Dugnait, PW 202 Prasanna Kumar Panigrahi, PW 203 Chandeshwar Choudhary and PW 204 Digvijay Bahadur Singh.

13. The prosecution has also proved the following documents which are as follows.

Ext. 1 to 1/350 - Letters

Ext. 2 to 2/4 – Account opening Forms.

Ext 3 to 3/707– Signatures.

Ext. 4 to 4/46 – Statement of Account (Certified copy), Ledger sheet

Ext. 5 to 5/2 Series – Original A/C Opening Forms, Declaration Forms and Specimen signature card.

Ext. 6 to 6/93 – Seizure Memo

Ext. 7 to 7/1675 Series – Supply orders

Ext. 8- Series – Challan

Ext. 9- Series – Price List.

Ext. 10- Series – Minutes of meeting

Ext. 11 to 11/154 Series – Invoices

Ext. 12 to 12/31 Series – Fund Allotment Letters

Ext. 13 to 13/7 Series – Cash Memo

Ext. 14 to 14/18 Series – Cheques

Ext. 15 - Series – Panchanama

Ext. 16 to 16/3 – Pay-in- slips

Ext. 17- Series – Details of Supply

Ext. 18 to 18/82 Series – Receiving on challan

Ext. 19 to 19/13 – Drafts

Ext. 20 to 20/2 Series – Licenses

Ext. 21 to 21/118 Series – Money Receipts

Ext. 22 to 22/17 Series – Registers

Ext. 23 to 23/196 Series – C.N.C. Bills

Ext. 24 Series – Photograph

Ext. 25 to 25/1 Series – Stock entry Card of Pfizer

Ext. 26 to 26/3 Series – Sanction Orders.

Ext. 27 to 27/1 – F.I.R.

Ext. 28 to 28/1 Series – Office File. Note sheet

Ext. 29 to 29/2 Series – Expert Report

Ext. 27/1 marked on 14/2/07 and again wrongly marked on 8/10/09

Ext. 27- formal F.I.R. of Doranda P.S. Case No. 41/96.

Ext. 27/1- Typed written report of Doranda P.S. Case No. 41/96

Ext. 27/1- F.I.R. of RC 35(A)/96 (This exhibit no. requires to be changed).

Ext. 28 – Note sheet and allotment letter signed by Braj Bhushan Prasad in a allotment file no. 2BT(2)105/95 head 2403-101, year 1995-96.

Details of some important exhibits.

Ext. 1/350- Letter No.2015 dt 1.4.95- through this letter the then AD, Dr. Radha Raman Sahay had informed his subordinates that for developmental activities taken up by subordinate officials in their region requisition has been received for feed and they were directed to inform that how much quantity and what feed material could be made available by them for transfer.

Ext. 1/351 to 1/352- Letter No.4710 dt 20.5.95, 4708 dt 20.5.95 and 4709 dt 20.5.95 addressed to DAHO, Palamau, Project Officer, IPDP, Chakradharpur and Project Officer, IPDP, Lohardagga respectively by J Bhengraj, RD, Ranchi - through this letter it was communicated that the approval of Directorate has been received on their proposal for distribution of feed for pigs amongst beneficiaries and accordingly feed materials were shown to have been transferred to those units

Note- these letters were manufactured to get evidence that feed procured in heavy quantity were transferred though no such scheme was there and neither the approval of the state govt. was obtained.

About CNC Bills

Ext. 23 – CNC Bill No. 217/95-96 of Commercial Supplier and Distributors, for Rs.2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 451 to 500), receiving Certificate that work has been done by L.P.Yadav, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2373 to 2422 dt 21.10.95), treasury assistant D.N. Sahay, Accountant M. Mishra, ATO J.N. Choudhary

Ext. 23/1 – CNC Bill No. 208/95-96 of Commercial Supplier and Distributors, for Rs.2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 351 to 400), receiving Certificate that work has been done by L.P.Yadav, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 1923 to 1971 dt 21.10.95), treasury assistant D.N. Sahay, Accountant M. Mishra, ATO J.N. Choudhary.

Ext. 23/2 -- CNC Bill No. 209/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 301B to 350B), receiving Certificate that work has been done by

L.P.Yadav, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 1973 to 2022 dt 21.10.95), treasury assistant D.N. Sahay, Accountant Rajendra Pandey, ATO J.N. Choudhary.

Ext. 23/3 -- CNC Bill No. 210/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 151B to 200B), receiving Certificate that work has been done by L.P.Yadav, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2023 to 2072 dt 21.10.95), treasury assistant D.N. Sahay, Accountant Rajendra Pandey, ATO J.N. Choudhary.

Ext. 23/4 -- CNC Bill No. 211/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 101B to 150B), receiving Certificate that work has been done by L.P.Yadav, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2073 to 2122 dt 21.10.95), treasury assistant D.N. Sahay, Accountant M. Mishra, ATO J.N. Choudhary.

Ext. 23/5 -- CNC Bill No. 212/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 251A to 300A), receiving Certificate that work has been done by L.P.Yadav, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2123 to 2172 dt 21.10.95), treasury assistant D.N. Sahay, Accountant R. Pandey, ATO J.N. Choudhary.

Ext. 23/6 -- CNC Bill No. 213/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 201B to 250B), receiving Certificate that work has been done by R.N. Pandey, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2173 to 2222 dt 21.10.95), treasury assistant D.N. Sahay, Accountant Rajendra Pandey, ATO J.N. Choudhary.

Ext. 23/7 -- CNC Bill No. 214/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice

No. 251B to 300B), receiving Certificate that work has been done by R.N. Pandey, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2223 to 2272 dt 21.10.95), treasury assistant D.N. Sahay, Accountant Rajendra Pandey, ATO J.N. Choudhary.

Ext. 23/8 -- CNC Bill No. 215/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 351B to 400B), receiving Certificate that work has been done by R.N. Pandey, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2273 to 2322 dt 21.10.95), treasury assistant D.N. Sahay, Accountant M. Mishra, ATO J.N. Choudhary.

Ext. 23/9 -- CNC Bill No. 216/95-96 of Commercial Supplier and Distributors, for Rs. 2,49,400/-, bill prepared by Uma Shankar Pd., Accountant Rana Subodh Sharma (witness), number of invoice 50 (Invoice No. 401B to 450B), receiving Certificate that work has been done by R.N. Pandey, passed for payment by Dr. C.B. Dubey, number of sanction/ supply order 50 (Approval Orders for crushing of Yellow Maize 2323 to 2372 dt 21.10.95), treasury assistant D.N. Sahay, Accountant M. Mishra, ATO J.N. Choudhary.

Ext. 10 – Minutes of purchase committee dated 4/3/93.

Ext. 7/454 to 7/565 – Supply orders

10 supply orders – contingent bill no. 192/95-96 – Ms/ Hindustan Ciba Gaigy Ltd. Bombay.

20 supply orders – contingent bill no. 193/95-96 – Ms/ Hindustan Ciba Gaigy Ltd.

3 supply orders – contingent bill no. 253/95-96 – Ms/ Hindustan Ciba Gaigy Ltd.

20 supply orders – contingent bill no. 255/95-96 – Ms/ Hindustan Ciba Gaigy Ltd

20 supply orders – contingent bill no. 256/95-96 – Ms/ Hindustan Ciba Gaigy Ltd

20 supply orders – contingent bill no. 257/95-96 – Ms/ Hindustan Ciba Gaigy Ltd

19 supply orders – contingent bill no. 258/95-96 – Ms/ Hindustan Ciba Gaigy Ltd

Ext. 7/566 to 7/571- Supply orders.

6 supply orders – contingent bill no. 254/95-96 – Ms/ Ranbaxy Laboratories, Patna.

Ext. 7/572 to 7/586 - Supply orders.

15 supply orders – contingent bill no. 252/95-96 – Ms/ Mastrin Pharma, Patna.

Ext. 7/587 to 7/596

10 supply orders – contingent bill no. 109/95-96 – Ms/ Trishul Enterprises, Ranchi.

Ext. 7/597 to 7/616

20 supply orders – contingent bill no. 110/95-96 – Ms/ Trishul Enterprises, Ranchi.

Ext. 7/617 to 7/635

19 supply orders – contingent bill no. 111/95-96 – Ms/ Trishul Enterprises, Ranchi.

Ext. 7/636 to 7/735

100 supply orders – contingent bill no. 23/95-96 – Ms/ Bhagat & Company, Ranchi.

14. The defence have also examined following defence witnesses. They are namely;- DW 1 Raj Kumar, DW 2 Diwakar Kumar Singh, DW 3 Jai Prakash Singh, DW 4 Prabhu Dayan Singh, DW 5 Gopal Munda, DW 6 Jai Shankar Mishra, DW 7 Raghu Nandan Pathak, DW 8 Dipak Kumar Sinha, DW 9 Md. Murtaza, DW 10 Aloes Albert Toppo, DW 11 Abhay Kumar Singh, DW 12 Anindya Kumar Sarkar, DW 13 Jai Prakash Jaiswal, DW 14 Wali Munda, DW 15 Harendra Prasad Singh, DW 16 Lala Rajendra Kishore, DW 17 Maoj Kumar Verma, DW 18 Neelmani Sahu, DW 19 Sanjay Raman and DW 20 Kedar Nath Singh.

The defence has also proved the following documents.

Ext. A – Seizure memo dt. 19.7.06

Ext. B – Affidavit

Ext. C – Partnership deed.

Ext. D to D/202 – Bilti of Sri Niwas Carriers.

Ext. E to E/2 – Three certified copies of deposition recorded in RC 53(A)/96.

Ext. E/3 – C.C. of order dt. 28.6.96 passed in Gumla P.S. Case No. 20/96.

Ext. E/4 – C.C. of charge sheet of Kotwali (Daily Market) P.S. Case No. 22/99.

Ext. E/5 – C.C. of registration for the use of quality making scheme, Dept. of Industries, Govt. of Bihar.

Ext. E/6 – C.C. of certificate issued by Directorate of Industries, Govt. of Bihar.

Ext. E/7 – Letter dt. 19.1.84 written by Dr. Hari Sharan Sinha.

Ext. E/8 – C.C. of petition filed by the I.O. in R.C. Case No. 56(A)/96.

Ext. E/9 – C.C. of confidential letter no. 1480/3/54(A)/96-Pat dt. 6.3.97.

Ext. E/10 – C.C. of letter dt. 12.3.97 written by accused Shyam Nandan Singh to the S.P., CBI (AHD), Ranchi. I would like to discuss the evidence of witnesses in brief for later appreciation of case.

15. **PW 1 Ramesh Kumar Sinha**

The witness is an official of Union Bank of India and has deposed about A/c no. 28224 of M/s Rajeev Enterprises. Further he has stated that the account was being operated by Sarswati Devi, Proprietor M/s. Rajeev Enterprises. He has further deposed about credit made in the account and power of attorney given by Sarswati Devi in favour of accused Shyam Nandan Singh. He has proved

Ext. 1- Seizure list dt. 3.11.98 of documents relating to A/c no. 28224 of M/s. Rajeev Enterprises.

Ext. 2 – Account Opening Form.

Ext. 3 - Signature of witness over the declaration form of Sarswati Devi showing that she had not taken credit facility in other bank.

Ext. 3/1 – Signature on pay-in-slip.

Ext. 3/2 to 3/4 – Signature of Sarswati Devi on power of attorney.

Mark – X – The declaration form above

Ext. 4 – Statement of Account

PW 2 Ram Kumar Singh

He is another official of Union Bank of India, Main Branch, Ranchi and deposed that he had introduced Sarswati Devi W/o Shyam Nandan Singh for opening her account no. 28224 and identified his signature as introducer.

PW 3 Birsa Lakra

He is employee of State Bank of India and deposed about Current A/c no. 184 of M/s. Shyam Industries at SBI, Indrapuri Branch. He has further deposed that accused Shyam Nandan Singh was the proprietor of the firm and also operating the account and one Ganesh Choudhary had introduced him. He has proved

Mark X/2 – Forwarding letter along with documents sought by CBI.

Mark X/3 – Account opening form of Current A/c no. 184

Mark X/4 – Statement of Account of Current A/c no. 184

Mark X/5 to X/6 – Pay-in-slips through which two demand drafts were credited in the Current A/c no. 184

PW 4 Pradeep Shankar Ghosh

He is official of Allahabad Bank and deposed about Current A/c no. 120 of the firm M/s Sanjay Kumar Sinha. He has also deposed that Sanjay Sinha himself had introduced the firm which was proprietary firm and he used to operate the account. He has also stated that amounts were credited in the aforesaid account through seven demand drafts and some of the amounts were withdrawn. He has proved

Ext. 1/1 - Forwarding letter along with documents sought by CBI.

Mark X/8 - Account opening form and specimen signature card of Current A/c no. 120.

Ext. 4/1 - Statement of Account of Current A/c no. 120.

PW 5 Chandra Shekhar Mishra

He is official of State Bank of India and has deposed about Current A/c no. 457 of M/s Bihar Surgico Medico at SBI Main Branch, Patna. He has further stated that accused Tripurari Mohan Prasad was the proprietor of the firm and also operating the account. He has further stated that amounts were deposited in the aforesaid account through demand drafts. He has further deposed that M/s Samarpan Veterinary Enterprises, Prop. Sri. Sushil Kumar was also operating Current A/c 170 in the branch. Further he has stated that amounts were deposited and withdrawn from the aforesaid account. He has proved

Mark X/9 - Account opening form of Current A/c no. 457.

Ext. 3/3 - Signature of witness over mark X/9.

Ext. 4/2 - Statement of Account of Current A/c no. 457.

Mark X/10 to X/16 - Seven pay-in-slips through which amounts were credited through demand drafts in the aforesaid account.

Ext. 3/4 to 3/10 - Signature of witness over Mark X/10 to X/16.

Ext. 3/11 to 3/13 - Account opening form of Current A/c no. 170.

Mark X/17 to X/19 - Signature of witness over Ext. 3/11 to 3/13.

Ext. 4/3 - Statement of Account of Current A/c no. 457.

Mark X/20 to X/21 - Photocopy of pay-in-slips through which demand drafts were credited in the Current A/c no. 457.

Ext. 3/14 to 3/15 - Signature of witness over Mark X/20 to X/21.

PW 6 Padma Lochan Pradhan

He is an official of Allahabad Bank and has deposed about Current A/c no. SC 406 of M/s Baishnow Enterprises, Ranchi.. He has stated that Baldeo Kumar, partner of M/s Baishnow Enterprises was operating the aforesaid account. He has proved

Ext. 3/16 - Signature of witness and I.O. D.B. Singh over seizure memo.

Ext. 5 – Account opening form of A/c no. SC 406 bearing signature of Baldeo Kumar.

Ext. 5/1 – Proprietary declaration form bearing signature of Baldeo Kumar, partner M/s. Baishnow Enterprises.

Ext. 5/2 – Specimen signature card bearing signature of Baldeo Kumar, partner M/s. Baishnow Enterprises.

Ext. 4/4 – Statement of Account of A/c No. SC 406.

Mark X/22 – Pay-in-slip by which DD was credited in the aforesaid account.

PW 7 Lala Lakshmi Lal

He is official of State Bank of India and deposed about Current A/c no. 11747 of Deepak Kumar Singh at SBI, RMCH, Ranchi Branch. He has stated that Deepak Kumar Singh used to operate the account and amounts were credited and withdrawn by him. He has further deposed that there was another current A/c no. 222 in the aforesaid branch of M/s Trishul Enterprises and the same was operated by its proprietor Nand Kishore Prasad and amounts were also deposited in the aforesaid account. He has proved

Ext. 6 – Seizure memo prepared by Sri. S.N. Choudhary, Inspector relating to seizure of bank documents.

Ext. 3/17 – Account opening form of Current A/c no. 11747.

Ext. 4/5 – Ledger sheet of Current A/c no. 11747.

Ext. 3/18 – Signature of bank official over Pay-in-slip through which amount was deposited in the account.

Ext. 3/19 – Account opening form of Current A/c no. 222 bearing signature of Nand Kishore Prasad.

Ext. 4/6 – Statement of account of Current A/c no. 222.

PW 8 Sayed Mahfuzur Rahman

He is official of Central Bank and deposed about seizure of documents relating to Current A/c no. 2101 of M/s Sharda Drugs Ltd., Ranchi operated by Pankaj Kumar Pandey. Further he has deposed about seizure of documents relating to Current A/c no. 1880 of M/s Commercial Supplier and Distributors, Ranchi operated by Pramod Kumar Jaiswal and deposit of demand draft in the said account. He has proved

Ext. 4/7 – Statement of account of Current A/c no. 2101.

Ext. 3/20 – Signature of Bank official over pay-in-slip through which amount was credited in the Current A/c no. 2101.

Ext. 3/21 – Account opening form of Current A/c no. 1880.

Ext. 3/22 – Signature of bank official over specimen signature card bearing signature of Pramod Kumar Jaiswal.

Ext. 4/18 – Statement of account of Current A/c no. 1880.

Ext. 3/23 to 3/25 – Signature of bank official on the pay-in-slips through which demand drafts were credited in the Current A/c no. 1880.

PW 9 Azad Narayan Ojha

He is official of SBOI and deposed about seizure of bank documents by CBI relating to A/c no. 301106, 301124, 301134 at SBI, Doranda Branch, Ranchi. Further he has stated that A/c no. 301106 was in the name of M/s Chotanagpur Cattle Food Supply Co., a partnership firm having Md. Sayeed, Md. Hussain, Md. Ekram as its partners and Md. Sayeed, the first partner was operating the account. Further he has stated that A/c no. 301124 in the name of M/s Chotanagpur Cattle Food Supply Co., a partnership firm having six partners Md. Sayeed, Md. Hussain, Md. Ekram, Smt. Sairun Nisha, Sanaul Haque and Md. Tauhid and Md. Sayeed was operating the account. He has also stated that A/c no. 301134 was of M/s Shaad & Co. and Md. Tauheed as its proprietor and he was operating the account. He has proved

Ext. 3/26 – Account opening for-cum- specimen signature card of A/c no. 301106.

Ext. 3/27 to 3/35 – Signature of witness over the partnership deed submitted with declaration form for opening account of A/c no. 301106.

Ext. 4/9 – Statement of account of A/c no. 301106.

Mark X/23 - Account opening for-cum- specimen signature card of A/c no. 301124.

Ext. 3/36 – Signature of witness over Mark X/23.

Ext. 3/37 to 3/45 - Signature of witness over the partnership deed submitted with declaration form for opening account of A/c no. 301124.

Ext. 4/10 - Statement of account of A/c no. 301124.

Ext. 3/44 to 3/50 – Signature of witness over pay-in-slip through which DDs were credited in the account of A/c no. 301124.

Ext. 3/51 - Account opening for-cum- specimen signature card of A/c no. 301134 bearing signature of Md. Tauheed.

Ext. 4/11 – Ledger sheet of A/c no. 301134.

Ext. 3/52 to 3/58 - Signature of witness over pay-in-slip through which DDs were credited in the account of A/c no. 301134.

Ext. 3/59 to 3/69 – Cheques bearing signature of Md. Tauheed, proprietor Shaad & Co., Ranchi through which amounts were withdrawn from A/c no. 301134.

Ext. 3/70 to 3/76 – Seven money receipts bearing signature of Md. Sayeed, partner M/s Chotanagpur Cattle Food Supply Co.

Ext. 3/77 to 3/96 – Signature of accused Md. Sayeed over 20 invoices attached with contingent bill no. 176/95-96.

Ext. 3/97 to 3/116 - Signature of accused Md. Sayeed over 20 invoices attached with contingent bill no. 175/95-96.

Ext. 3/117 to 3/126 - Signature of accused Md. Sayeed over 10 invoices attached with contingent bill no. 178/95-96.

Ext. 3/127 to 3/146 - Signature of accused Md. Sayeed over 20 invoices attached with contingent bill no. 174/95-96.

Ext. 3/147 to 3/166 - Signature of accused Md. Sayeed over 20 invoices.

PW 10 Satya Ranjan Swain

He is official of Union Bank of India and deposed about A/c no. 21093 at Ranchi Branch of M/s Krishna Murari Enterprises, being operated by Prop. Anant Murari Singh and transactions made therein. He has proved

Mark X/24 – Account opening form of A/c no. 21093

Ext. 4/12 – Statement of account of A/c no. 21093.

Mark X/25 to X/26 – Pay-in-slip bearing signature of Anant Murari Singh.

Ext. 3/167 to 3/168 – Signature of Bank Officials over Mark X/25 to X/26.

PW 11 Dinesh Prasad Sah

He is official of Canara Bank and deposed about Current A/c no. 01 at Chutia Branch, Ranchi of M/s Indraprastha Agency, Ranchi, being operated by Prop. Surendra Kumar Ray and transactions made therein. He has proved

Ext. 4/13 – Statement of account of Current A/c no. 01.

Mark X/27 -Pay-in-slip through which amount was credited in Current A/c no. 01.

PW 12 Dr. Ramesh Rai

He was posted in the Regional Officer at Ranchi from 1980 to 1992 and July 1993 to 2001 as Reserve Veterinary Officer (RVO). Further he has stated that Dr. K.N. Jha was RD, Ranchi from 1993 to 2001 and thereafter accused Junul Bhengraj became the RD. Further he has stated that accused Dr. S.B. Sinha and Dr. K.M. Prasad were posted as Joint Regional Director and Assistant Director Planning. He has also stated that Dr. Gopal Prasad Sukla, Dr. Sidheshwar Prasad and Dr. Sashi Kumar Singh were posted as Staff Veterinary Officer (SVO) and Dr. Hridaya Shankar Sinha and Dr. Gyanandra Kumar Srivastava were posted as Assistant Piggery Development Officer. Further he has stated that in the Regional Officer he and his associates RVOs used to prepare supply orders and they further used to discharge other functions as assigned to them and the supply orders were being prepared on the orders of Dr. K.M. Prasad, Late Dr. S.B. Sinha and Dr.

Junul Bhengraj (Para 4 & 5). He has also stated that Late Dr. S.B. Sinha and Dr. K.M. Prasad used to take decision as to whom the supply orders are to be issued and the amount of the supply orders and every such decision was communicated orally and no order was passed in the concerned files. Accused Dr. Junul Bhengraj's assent was there on every such supply order (para 6). Further he has deposed that the supply orders were being prepared in excess of the actual requirement and whenever raised verbal objection he was told by Dr. S.B. Sinha and K.M. Prasad that he is not to worry about such things and you are supposed to carry out the order and send the file to the office of Regional Director for approval (para 7). He has further stated that work of the technical section was to oversee the preparation of supply orders and to get implemented other orders (para 8). He has further stated that the officials of technical section used to initiate file and send it to the office of RD. The requisitions were received from field and those were sent to the technical section through the Joint Regional Director Dr. S.B. Sinha and Dr. K.M. Prasad and both of them never raised any objection over such requisitions (Para 9). He has further stated that the units subordinate to RD, Ranchi used to send requisition to the RD office whenever they require any article and those requisitions were marked to technical section and thereafter the technical section used to initiate file and it was sent to Dr. K.M. Prasad AD Planning. AD Planning then used to send the same with his notes to JRD and he used to forward the file to the RD who was the final authority to accord sanction and accordingly he used to put his approval over the file and the supply orders were also signed by him. He has further deposed that no indents were received before the supply order was prepared. He also admitted that for preparing such number of supply orders normally it takes 4 to 5 days but Dr. K.M. Prasad and Dr. Junul Bhengraj had given direction to prepare the supply orders within one or two days and the supply orders were issued for quantities much more than required. (Para 17). He has further deposed that the financial limit of RD is Rs. 50,000/- but on a single day supply orders valued more than Rs. 50,000/- were issued. (Para 18). Further he has stated that some times supply orders being issued for one supplier was stopped and direction was given to issue supply orders to other suppliers (Para 19). The witness has further stated that the supply orders were prepared in contravention of all procedure and the same was prepared during official duty.

He has proved

Ext. 7 to 7/19 – 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 55/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/20 to 7/39 – 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 56/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/40 to 7/69 – 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 57/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/60 to 7/79 – 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 58/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/80 to 7/99 – 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 59/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/100 to 7/107 - 8 supply orders issued on 31.12.93 prepared by the witness attached with contingent bill no. 135/95-96 relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. K.N. Jha and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness. However, the invoices have been issued by M/s Anomvet Pharma, Prop. Sri. Naresh Prasad.

Ext. 7/108 to 7/118 - 11 supply orders attached with contingent bill no. 279/95-96 (October 95-96) prepared by the witness relating to M/s P.N. Enterprises, Ranchi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/119 to 7/138 - 20 supply orders issued on 31.8.95 prepared by the witness attached with contingent bill no. 277/95-96 relating to M/s P.N. Enterprises, Ranchi bearing signature of Dr. Junul Bhengraj and writing and

signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/139 to 7/158 - 20 supply orders issued on 31.8.95 prepared by the witness attached with contingent bill no. 278/95-96 M/s P.N. Enterprises, Ranchi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/159 to 7/208 - 50 supply orders issued on 30.8.95 prepared by the witness relating to M/s Chotanagpur Veterinary Enterprises, Ranchi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/209 to 7/255 - 47 supply orders issued on 5.6.95 prepared by Dr. Hridiya Shankar Sinha attached with contingent bill no. 59/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number.

Ext. 7/256 to 7/275 - 20 supply orders issued on 29.8.95 prepared by the witness with contingent bill no. 163/95-96 relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/276 to 7/295 - 20 supply orders issued on 30.8.95 prepared by the witness attached with contingent bill no. 164/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/296 to 7/315 - 20 supply orders issued on 29.8.95 prepared by the witness attached with contingent bill no. 165/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/316 to 7/335 - 20 supply orders issued on 29.8.95 prepared by the witness attached with contingent bill no. 166/95-96 (October 1995) relating to M/s Wockhard Veterinary Enterprises, Madras bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/336 to 7/355 - 20 supply orders issued on 29.8.95 prepared by the witness attached with contingent bill no. 167/95-96 (October 1995) relating to M/s Wockhard Veterinary Enterprises, Madras bearing signature of Dr.

Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/356 to 7/375 – 20 supply orders issued on 30.8.95 prepared by the witness attached with contingent bill no. 168/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/376 to 7/395 – 20 supply orders issued on 28.8.95 prepared by the witness attached with contingent bill no. 169/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/396 to 7/415 – 20 supply orders issued on 29.8.95 prepared by the witness attached with contingent bill no. 170/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/416 to 7/435 – 20 supply orders issued on 30.8.95 prepared by the witness attached with contingent bill no. 171/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

Ext. 7/436 to 7/453 – 18 supply orders issued on 29.8.95 (17 supply order) and 30.8.95 (one supply order) prepared by the witness attached with contingent bill no. 172/95-96 (October 1995) relating to M/s Concept Pharmaceuticals, Patna bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness.

PW 13 Dr. Md. Abul Khair

He was Director, Animal Health and Production Institute, Kanke since July 1993 and has deposed that accused Dr. Sunil Kumar Sinha was a Junior Research Officer there since 1989 till his suspension in 1997-98 and he knows his writing and signature. He has deposed that the contents of cheque no. 555805 dt. 13.11.95 of UCO Bank has been written by Dr. Sunil Kumar Sinha and he has also posted his signature at two places on the back side of the cheque and accused Sudhir Ranjan has signed the cheque and it also bears the seal of Ria Medical Store. Further he has deposed that the chalan and the price list of medicine of Glaxo Co. are also in the pen of Dr. Sunil Kumar Sinha. He has also deposed that on

14.6.96 a seized trunk was opened by the CBI in the office of CBI at Buti Morh in presence of Dr. Junul Bhengraj, Rana Subodh Sharma and S.D.P., D.B. Singh and one acquaintance role and Rs. 2,28,528/- in cash was recovered and from the documents found in the box it could transpire that Rs. 2,13,600/- was the sale proceeds and Rs. 14,928/- was for the disbursement of salary of the employees of Piggery Development Officer and accordingly with the consent of all he got a draft prepared for Rs. 2,28,528/ and deposited the same in the office of RD office and the salary amount was given to the Accountant of the concerned office. Further he has deposed that a memorandum was also prepared over which the above persons put their signature including himself.

He has proved

Ext. 3/169 – Two signatures on the back of the cheque and the content of the writing over cheque no. 555805 dt. 13.11.95 of UCO Bank.

Ext. 8 – Challan dt. 10.8.95 of Priya Medical Store in the writing of Sunil Kumar Sinha.

Ext. 9 – Price list of Glaxo Company on which the name of medicine, the wholesale price and the MRP has been written by the Sunil Kumar Sinha.

Ext. 3/170 – Signatures of witness, Dr. Junul Bhengraj, Dr. Rana Subodh Sharma and D.B. Singh, CBI, D.S.P. and the writing of witness over the memorandum.

PW 14 Dr. Hriday Shankar Sinha

He was posted as SVO at Regional Office, Ranchi from 8.11.88 to October 2001 and during that period Dr. K.N. Jha was posted as Regional Director from 1994 and Dr. Junul Bhengraj from October 1994 and Dr. K.M. Prasad, A.D. Planning and Dr. Ramesh Rai, Dr. Gopal Pd. Sukla and Dr. Sidheshwar Pd were RVOs (Para 2). Further he has stated that the SVOs and RVOs were assigned work of general correspondence and he was also incharge of vehicle section and on the orders of RD and Joint RD they used to prepare supply orders (Para 3). Further he has stated that Dr. S.B. Sinha was Regional Joint Director between 1994-96 and thereafter A/7 Dr. Radha Nandan Sahay became the Reg. Jt. Dir after retirement of Dr. S.B. Sinha in Dec. 94 (Para 4). Further he has stated that price for the purchase of any commodity was being decided by the purchase committee in his office and for that there used to be meeting of purchase committee. On 9.3.93 a meeting of Regional Purchase committee was held and its minutes were drawn.(Para 5). He has also stated that supply orders were being prepared on the oral direction of Dr. Junul Bhengraj.

Ext. 10 – Minutes of meeting of regional purchase committee held on 9.3.93 bearing signature of late Dr. C.B. Dubey, A/3 Dr. Junul Bhengraj, Dr. Ram Prakash Ram, Dr. B.N. Sharma, Dr. B.N. Srivastava, A/7 Dr. Radha Raman Sahay, Dr. S.N. Ram (Assistant Director, Industries), R.N. Paswan (Deputy Secretary, Finance Dept.) and Dr. K.N. Jha. Further he has proved the 282 supply orders and deposed that those were prepared on the direction of Dr. Junul Bhengraj for which no indents were received and the entire bunch was prepared in one direction which could have normally taken 8 to 10 days but was ordered to be prepared within 2 days. Since the supply orders were being prepared in violation of normal procedure, some of the officers had raised objection but were ordered to comply the direction and put up the same before the RD and under such pressure of RD and Asst. Dir Dr. K.M. Pd the supply orders were prepared (Para 9). Further he has stated that he does not know the purpose behind getting such numbers of supply orders prepared as he had only complied the direction of superior officers in discharge of his official duty and the supply orders related to Piggery Development Unit, Hotwar, Ranchi and Piggery Development Center, Kanke, Ranchi. (Para 10). In his further examination in chief on recall the witness has proved the various receipts given by AHD officials showing purported supply of materials to their units and the alleged feed transfer order. He has also stated that the receipt of receiving feed material were prepared only to show fake transfer of material. He has stated that the official procedure for transfer of feed from one region to another is that from the concerned region requisition is received which is sent to the RD and file is accordingly prepared and the same is sent to the RD through Asst. Dir Planning and from there the RD sends the same to the Directorate, AHD, Patna and from there the file is put up before the Govt. and after approval of the Govt. the feed is transferred to other regions. He has further reiterated that though there was approval of RD for transfer of feed material but there was no sanction of the Govt.

He has proved

Ext. 7/754 to 7/565 – 10 supply orders with contingent bill 192/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

20 supply orders with contingent bill 193/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

03 supply orders with contingent bill 253/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

20 supply orders with contingent bill 255/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

20 supply orders with contingent bill 256/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

20 supply orders with contingent bill 257/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

19 supply orders with contingent bill 258/95-96 in favour of M/s Hindustan Ciba Gaigy, Bombay.

All bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 7/566 to 7/571 - 06 supply orders with contingent bill 254/95-96 in favour of M/s Ranbaxy Laboratories, Patna bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 7/572 to 7/586 - 15 supply orders with contingent bill 252/95-96 in favour of M/s Mastrin Pharma, Patna bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 7/587 to 7/596 - 10 supply orders with contingent bill 109/95-96 in favour of M/s Trishul Enterprises, Ranchi bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 7/597 to 7/616 - 20 supply orders with contingent bill 110/95-96 in favour of M/s Trishul Enterprises, Ranchi bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 7/617 to 7/635 - 19 supply orders with contingent bill 111/95-96 in favour of M/s Trishul Enterprises, Ranchi bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 7/636 to 7/735 - 100 supply orders in favour of M/s Bhagat & Co., Ranchi bearing memo number and date in the writing of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, RD and the initial of the witness.

Ext. 18/78 – Page 18 of Feed register Vol.II 1995-96 of Pig Breeding Farm no. 20, Hotwar on which receipt for receiving feed ingredient in the writing and signature of Late Dr. Md. Wasimuddin, DAHO, Sahebganj, counter signature of Dr. O.P. Diwakar, RD, Dumka and certificate of late Dr. C.B. Dubey PDO, Ranchi

Ext. 18/79 – Certificate of receiving Feed in the writing and signature of Dr. Manoranjan Pd., countersigned by Dr. O.P. Diwakar, RD, Dumka and certificate by Dr. C.B. Dubey PDO, Ranchi pasted on page 18 of Feed register Vol.II 1995-96 of Pig Breeding Farm no. 20, Hotwar.

Ext. 18/80 - Certificate of receiving Feed dt. 26.5.95 in the writing and signature of Dr. Braj Bihari Singh, Intensive Piggery Development Block Pariyojna Padadhikari, Lohardaga.

Ext. 18/81 - Certificate of receiving Feed in the writing and signature of Dr. Ajit Kumar Srivastav, Intensive Piggery Development Block Pariyojna Padadhikari, Chakardharpur.

Ext. 18/82 - Certificate of receiving Feed in the writing and signature of Dr. H.N. Verma, DAHO, Dumka, countersigned by Dr. O.P. Diwakar, RD, Dumka.

Ext. 1/350 to 1/353 –Carbon copy of Letter no. 2015 dt. 1.4.95, 4710 dt. 20.5.95, 4708 dt. 20.5.95, 4709 dt. 20.5.95 issued from RD Office, Ranchi bearing the signatue of Dr. Radha Raman Sahay, Assit. Dir, Planning and Dr. Junul Bhengraj RD showing transfer of feed.

PW 15 Vijay Kumar Mishra

He is official of SBI and deposed about the seizure of documents by the CBI relating to A/c no. 2685 of M/s. B.R. Pharma, Prop. Mahendra Prasad and operated by him. He has proved

Ext. 6/2 – Seizure memo relating to seizure of document of A/c no. 2685.

Ext. 6/3 – Another seizure memo relating to seizure of document of A/c no. 2685.

Ext. 2/1 – Account opening form in the writing and signature of Mahendra Pd. and bearing seal of his firm of A/c no. 2685.

Ext. 4/14 – Ledger sheet of A/c no. 2685.

Mark X/28 to X42 – Pay-in-slips through which DD was credited bearing signature of Mahendra Pd and seal of his firm.

Ext. 3/171 to 3/183 – Signature of Mahendra Pd. on 13 cheques through which various amounts were withdrawn.

Ext. 3/184 to 3/195 - Signature of Mahendra Pd. on 12 cheques through which various amounts were withdrawn.

Ext. 3/196 to 3/208 - Signature of Mahendra Pd. on 13 cheques through which various amounts were withdrawn.

Ext. 3/209 to 3/222- Signature of Mahendra Pd. on 14 cheques through which various amounts were withdrawn.

PW 16 Anjan Sinha

He is an employee of M/s B.S. Enterprises, Patna and deposed that his firm was C & F agent of M/s Pfizer Ltd. and the medicines of the manufacturing company was distributed in Bihar only by his firm. He has further deposed that Ekta Veterinary Works, Ranchi, Akshat Pharmaceuticals, R.K. Bhagat & Co., Ranchi and Bhagat & Co., Ranchi used to sell medicines of Pfizer Co. Further he has deposed that only 2600 vials of Terramycine LA injunction Batch no. 42053034 were supplied to his firm as per stock transfer advise dt. 12.9.94. Further he has deposed that only 25 vials of above date was supplied to M/s Ekta Veterinary Works and no medicine of this batch was supplied to M/s Care & Cure as the said company is not the stockiest or wholesale dealer of his company.

Ext. 6/4 – Seizure memo dt. 28.9.97.

Ext. 11 – Transfer advice dt. 12.9.94 bearing no. C 7288 showing supply of 2600 vials of Terramycine LA injunction Batch no. 42053034 by Pfizer Ltd. to M/s B.S. Enterprises, Patna.

Ext. 11/1 – Copy of invoice showing sale of 25 vials of Terramycine LA injunction Batch no. 42053034 to M/s Ekta Veterinary Works.

PW 17 Arjun Munda

He has deposed that he was working in Ekta Veterinary Works in 1980 to 1995 and Sri. D.P. Sinha was the owner and one Deepak Kr. Sinha was another staff. He has deposed about preparation of invoices by Deepak Kr. Sinha.

He has Proved

Ext. 11/2 to 11/27 – 26 invoices of M/s Ekta Veterinary Works attached with contingent bill no. 219/95-96 bearing signature of Dr. B.P. Sinha

PW 18 Shiv Narayan Sahu

He was posted as U.D. Clerk in the office of RD, AHD, Ranchi and deposed that the then RD Dr. K.N. Jha used to attend meeting of Public Accounts Committee and a meeting was held on 8.6.93 of the committee at Circuit House, Ranchi in which Dr. K.N. Jha had attended and he had sent a buff sheet from the meeting to the office to send records pertaining to accounts from 1985-86 to 1992-93 to the committee. In the buff sheet directions were given to the subordinate officials to submit the documents relating to accounts directly to the public accounts committee. Further he has deposed that Shri Dwarika Prasad, Accountant used to deal with files of accounts and he was sent the buff sheet by Shri Anand Mohan Srivastava, Head Clerk in the RD Office and accordingly he, Dwarika Prasad and Bhupatilal Das, Assist. Jointly prepared the document but all the records mentioned in the

list were not sent to public accounts committee. He has also stated that when the report was being prepared Dr. K.M. Pd., AD Planning was in his chamber and late Dr. S.B. Sinha was sitting with him and he was called by them and given order that no documents will be sent to the committee and he will get the receipt of receiving records by the committee and later he received the receipt through Anand Mohan Srivastava issued by public accounts committed, Bihar, Patna without sending any record and the related records remained in the office of RD. Further he has stated that he showed his inability to give the records in his office after receiving their receipt to Dr. K.M. Pd. and he told him that when his subordinate officials will arrive the records will be kept in the office and when the record was received from the subordinate officials Sri. Anand Mohan Srivastava kept the records in his house and from there Dr. K.M. Pd. brought the records in his house and all the staffs were given directions that the matter should be kept confidential. He has also deposed that after few days he was informed that some of the records, which were kept in the house of Dr. K.M. Pd., have been sent to Dayanand Kashyap who has kept the same at Ratu Kanthitarn. After two and three days he was informed that he should go to Kanthitarn and looked those records and when he showed his inability that he had not seen the place then Chandra shekhar Dubey, Prop. Manisha Enterprises was sent along with him to Kanthitarn and two boxes were also kept in the gypsy and he found the record kept in a cloth bundle and he kept those bundles in the box and locked the same and gave the keys to Dr. K.M. Pd. Further he has deposed after 6-7 months Dr. K.M. Pd. ordered him to that the records kept at his house be sent to Animal Health Production Institute, Kanke and as per direction of Dr. A.K. Khan, Research Officer, Animal Health Production Institute, Kanke he kept the records in a room. He has also stated that he had again visited Ratu, Kanthitarn along with Bhupati Lal Das and dr. R.R. Sahay, AD on the orders of Dr. S.B. Sinha, Dr. K.M. Pd. to collect some date and accordingly the key of the lock of the room was again handed over to dr. K.M. Pd. Further he has deposed in paragraph 12 that in May 1994 the meeting of Public Account Committed was held in Ranchi Circuit House in which Dr. K.N. Jha, the then RD had participated and again buff sheet was received in which records pertaining to financial year 1993-94 was directed to be submitted to the public Account Committee and accordingly a report was prepared by him along with Bhupati Lal and Dwarika Pd. but the records were not sent as per the list and the receipt of receiving record by the Public Account Committee was received without sending any record. Further he has stated that records

from the offices of subordinate officers were also received and all those records were kept in the same room of Animal Health Research Institute, Kanke. He has also stated that though he had objected to do such thing but was threatened by Dr. K.N. Pd. and Dr. S.B. Sinha. In paragraph 14 he has stated in June-July 1995 a letter was received from Public Account Committed, Patna for sending the records pertaining to financial year 1994-95 and accordingly direction was given to subordinate officials to submit the records and accordingly he along with Dwarika Pd. and Bhupati Lal Das prepared the list of records of RD office, Ranchi and after some days records were received from the subordinate officials by Anand Mohan Stivastava, Head Clerk in the meeting hall of PDO, Ranchi at Pasupalan Bhawan, Doranda. Anand Mohan Srivastava also received the records at his residence from Chaibasa and Jamshedpur offices and those records remained at his house. He has also stated that other records were again kept in the same room at Animal Health and Development Institute, Ranchi. In paragraph 15 he has stated that the receipt from Public Account Committee was given to him by Anand Mohan Srivastava which he had kept in the office register. In paragraph 17 he has stated in Jan. 1996 again letter was received from Public Account Committee wherein direction was given to submit records relating to FY 1995-96 and the then RD Dr. Junul Bhengraj he along with Dr. Bhengraj went to Patna with the records and went to the house of Dr. S.B. Sinha on 24.1.96 and Dr. Bhengraj went inside the room and after a while came out and told him to leave the record there. In the evening he was told by Dr. S.B. Sinha that the records could not be given to the PAC and he with Dr. Bhengraj on the same evening returned to Ranchi. In paragraph 18 he has stated that again on 27.1.96 he along with Dr. Bhengraj and Anand Mohan Srivastava went to Patna and on arrival in the morning on 28.1.96 went to the house of Dr. S.B. Sinha where Dr. Bhengraj and Anand Mohan Srivastava went inside the room and after a whiel Anadn Mohan Srivastava came out and we both came out to have tea and there from newspaper he could gather that the office of RD, Ranchi has been sealed by the District Administration, Ranchi and Sri. Anand Mohan Srivastava immediately rushed inside the Pushpanjali and gave this information to the AHD officials there and as per order of Dr. Bhengraj they left the records in the house of Dr. S.B. Sinha and he along with Anand Mohan Srivastava came back to Ranchi. In para 19 he has stated that he had gone to Kanke along with Bhupati Lal Das and Dwarika Das to collect date of Rs. 1.51 lakh on the orders of Dr. S.B. Sinha. In para 20 he has

stated that the records kept at Kantitarh were later on dumped in the same room at Kanke where other records were kept.

PW 19 Niranjan Pd. Thakur

He is official of SBI, Main Branch, Ranchi and deposed about sending of bank documents relating to A/c no. 31896 pertaining to M/s High-tech Veterinary Care, Ranchi jointly operated by Neelam Sinha and accused Anil Kumar Sinha and the transactions made therein.

He has proved

Ext. 1/5 – Forwarding letter dt. 17.11.98 through which requirement documents were sent of A/c. 31896

Mark X/43 – Pay-in-slip of A/c. 31896

Ext. 4/15 – statement of account of A/c. 31896.

PW 20 Devanand Sinha

He was posted as Asst. in the Budget & Account Section, Secretariat, Patna and has deposed that he was assigned work of budget allotment for AHD and he used to initiate the file. Further he has deposed that on the basis of estimate submitted by various DDOs budget was being prepared in the department and that was sent to the finance department for approval and after approval allotments were made in different districts.(Para 3). He has further stated that for different heads there used to be different files and a draft for budget allocation was prepared and placed before the Section Officer and after verifying the same the Section Officer used to put up the file before the Budget and Account Officer and after necessary verification by him the Budget and Account Officer used to forward the file to the Director, AHD and after the approval of Director, the files were returned through the same channel to the Budget and Account Section as approved by the Director after the signature of Budget and Account Officer was sent to the typing section by him and after its typing the same was verified with the office copy and the verifier used to put his initials on the fair copy and it was signed by the Budget and Account Officer and there after the dispatch clerk used to give memo number, date and the same was sent to the concerned DDOs and the office copy was returned to the concerned clerk who used to keep the same in the relevant file. (Para4). Further he has stated that allotment letters were typed in duplicate for one DDO and one copy was sent to the DDO and another copy to the concerned RD. Normally the allotments were sent to the DDOs through post but some times the DDOs used to collect the same personally when they used to come to attend in a meeting. He has further proved the three genuine allotment letters (Ext. 12 to 12/2)- para 6. He has further deposed that the 29

allotment letters shown to him were not issued by the Dept. as the complete file number is not mentioned over it and it were not typed in the typing machine of the office. He has also stated that no mention of earlier allotment has been given in the allotment letters and the signature of comparing clerk is also not over it and never allotment for such huge amounts were issued. He has also stated that the approval of the then Director Dr. Ram Raj Ram on the file for the aforesaid allotment letter is not there and it has not been mentioned to show the same has been endorsed. He has also stated that the copy to the RD of the allotment letters has not been given. He has also stated that normally that the allotment letters are prepared in thin paper but these allotment letters have been prepared in duplicating paper and there is difference in language and form of letter and thus all these allotment letters are fake and false. The witness has, however, identified the signature of accused Braj Bhushan Pd., the then Budget and Account Officer over the forged allotment letters.(Ext. 12/3 to 12/31- para 7). He has also stated that these forged allotment letters under minor head 105 Sukar Vikas (3) Sukar Prajanan Prachetra have been issued in which heavy amount has been shown for which budgetary provision was never made by the Govt. of Bihar and the forged allotment letters relate to FY 1995-96.

He has proved

Ext. 12 to 12/2 - Three genuine allotment letters

Ext. 12/3 to 12/31 - 29 forged allotment letters.

PW 21 Sudhanshu Jaiswal

He is proprietor of Shri Hari Enterprises and stated that his firm was C&F agent of Tridoss Laboratories which was agent of Wockhardt Vete. Ltd., a medicine manufacturing company and the medicine was exclusively supplied to any dealer by his firm and there was no other distributor of C&F agent except his firm for Bihar. He has further deposed that in between 1991 to 1996 no order was received from AHD for supply of medicine of Wockhardt Co. He has further deposed about seizure of documents relating to supply of medicine by Wockhardt and supply made to dealers.

He has proved

Marx X/44 to X/45 - 12 stock transfers note detailing the price and other details of the supply of medicine received.

Ext. 11/28 - Invoice no. AV/30041 dt. 18.6.93 issued in favour of Ekta Vete. Works, Ranchi.

PW 22 Barnawas Tigga

He is an official of Oriental Bank of Commerce and deposed about sending the documents to CBI relating to A/c no. 929 of M/s. Bhagat & Co., Prop. & Operator M/s Pramod Jaiswal.

He has proved

Ext. 1/6 – Forwarding letter with which documents relating to A/c no. 929 were sent to the CBI.

Ext. 4/16 – Statement of account of A/c no. 929.

PW 23 Nirmal Kumar Gupta

He has deposed that he is owner of Medicine Agencies which deals in wholesale supply of veterinary medicine. He has further deposed that medicines are only being sold in wholesale to the licensee dealers and cash memo for the sale is issued. He has further deposed that M/s Care & Cure, Kanke, Ranchi was sold medicines including 5x30 ml terramycine (TM) LA Batch no. 53034 on 23.1.95. He has stated that 6 vials of the medicine was purchased from Akashar Pharmaceuticals, Ranchi and out of which 5 vials were sold to M/s Care & Cure.

He has proved

Ext. 13 – Cash memo dt. 23.1.95 showing sale of 5x30 ml terramycine (TM) LA Batch no. 53034 to M/s Care & Cure.

PW 24 Sanjay Kumar

He is prop. of Shivraj Sales Center, Lalpur, Ranchi which deals in wholesale business of medicine. He has deposed that the medicines are sold in wholesale only to deals having drug license and cash memo is issued and proved the two cash memos by which medicines were sold to M/s. Care & Cure. He has proved

Ext. 13/1 – Credit memo dt. 7.3.95 showing sale of 900 tabs Lopamide batch no. 4028 to M/s. Care & Cure.

Ext. 13/2 – Credit memo dt. 21.1.95 showing sale of 600 tabs Lopamide batch no. 4017 to M/s. Care & Cure.

(Note- Though in the deposition Ext. 13/2 has not been written but the exhibit list shows that the document Ext. 13/2 was marked).

PW 25 Mustaque Alam

He is owner was Green Pharma, a wholesale dealer of medicine and has proved the cash memos through which medicine was sold to Care & Cure.

He has proved

Ext. 13/3 – Cash memo dt. 22.11.94 showing sale of injection Inferron B-12 batch no. 6549 to M/s. Care & Cure.

PW 26 Jagjit Rai

Official of Punjab National Bank and deposed about seizure of documents relating to A/c no. 119 at Amba Branch, District- Aurangabad of M/s. Jai Bhandar & Suppliers, Prop. and sole operator Umesh Dubey and personal Account No. 2478 of Jai Bhandar by the CBI.

He has proved

Ext. 4/17 – Statement of Account of A/c no. 119

Ext. 4/18 – statement of account of A/c no. 2478.

PW 27 Sunil Kumar

Official of Punjab National Bank and deposed about seizure of bank documents relating to A/c no. 1165 at Mahavir Chowk Branch, Ranchi of M/s Care and Cure, Prop. and sole operator Sameer Walie.

He has proved

Ext. 1/6 – forwarding letter through which documents were sent to the CBI of A/c no. 1165.

Ext. 4/19 – statement of account of A/c no. 1165.

PW 28 Ranvir Kumar Lal

Official of UCO Bank and stated about seizure of documents relating to A/c no. 2602 at Ranchi Branch of M/s. Ria Medical Stores, Ratu Road, Ranchi, Prop. And sole operator Sudhir Ranjan.

He has proved

Ext. 4/20 – statement of account of A/c no. 2602.

Mark X/56 to X/60 – pay-in-slip through which drafts were deposited in A/c no. 2602.

Ext. 14 to 14/7 – 8 cheques bearing signature of Sudhir Ranjan through which amounts were withdrawn from A/c no. 2602.

PW 29 Krishna Prasad

He is employee of AG Office and deposed about seizure of documents by the CBI.

He has proved

Ext. 6/6 – Seizure memo dt. 20.5.96 under which 28 treasury vouchers were seized.

Ext. 6/7 - Seizure memo dt. 20.5.96 under which 113 treasury vouchers were seized.

PW 30 Upendra Mishra

He is an employee of CCL, Gandhi Nagar Hospital, Ranchi and deposed that specimen signature of Samir Banerjee was taken by CBI in his presence.

He has proved

Ext. 3/223 – specimen signature of Samir Banerjee dt. 17.6.96.

PW 31 Nawal Kishore Singh

He has only proved his signature on the seizure memo prepared by S.M., Inspector, CBI. He has proved

Ext. 6/8 – Signatures of the witness over the seizure memo dt. 7.6.96.

PW 32 Durgapati Jha

He has proved the seizure memo under which documents were seized by the CBI on 1.6.96 which were produced by accused Sudhir Ranjan Prasad before the CBI. He has proved

Ext. 6/9 – Seizure memo dt. 1.6.96.

PW 33 Shailendra Singh

He has deposed that on 11.7.96 specimen signature of accused Dr. Sunil Kumar Sinha was taken before him by Shri D.B. Singh, DSP in presence of witness Pritam Kumar Sinha (PW 34). He has also stated that on 24.5.96 specimen signature of accused Late Dr. C.B. Dubey was also taken in his presence by CBI which was also witnessed by S.R. Choudhary.

He has proved

Ext. 3/224 – Specimen signature of accused Dr. Sunil Kumar Sinha.

Ext. 3.225 – Specimen signature of accused Late Dr. C.B. Dubey.

PW 34 Pritam Kumar Sinha

He has deposed that on 21.3.97 specimen signature and handwriting of Dr. Krishna Kumar was taken before him by S.N. Choudhary, Inspector CBI. Further he has deposed that specimen signature of Dr. Ashok Kr. Yadav, Naresh Pd., Prithwi Nath Saran, Kamal Kumar Ganguli, Jyoti Prakash and Ravindra Kr. Mehra were taken in his presence by Sri. D.B. Singh, DSP & Sri. S.N. Choudhary, Inspector.

He has proved

Ext. 3/226 – Specimen signature and handwriting of Dr. Krishna Kumar taken on 21.3.97 by Sri. S.N. Choudhary, Inspector bearing signature of witness.

Ext. 3/227 – Specimen signature of Dr. Krishna Kumar taken on 21.3.97 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/228 – Specimen signature of Ashok Kumar Yadav taken in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/229 – Specimen signature of Naresh Prasad taken on 2.11.96 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/230 – Specimen signature of Prithwi Nath Saran taken on 9.9.96 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/231 – Specimen signature of Kamal Kumar Ganguli taken on 28.11.96 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/232 – Specimen signature of Jyoti Prakash in the name of Deepak Kumar Singh taken on 17.1.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/233 – Specimen signature of Ravindra Kumar Mehra taken on 30.11.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

PW 35 Sukhram Kachhap

He has also deposed that he was called by the CBI to be a witness of taking specimen signature and handwriting of some of the persons and he has proved those documents.

Ext. 3/234 - Specimen signature of Ajay Kumar Singh taken on 15.2.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/235 – Specimen signature of Samir Walia taken on 9.1.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/236 – Specimen signature of Somenath Jaiswal taken on 13.11.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/237 – Specimen signature of Ram Naresh Mahto taken on 16.1.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/238 – Specimen signature of Deepak Kumar Singh taken on 17.1.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/239 – Specimen signature of Sandeep Kumar taken on 14.1.97 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/240 – Specimen signature of Anil Kumar Sinha taken on 28.12.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/241– Specimen signature of Rajesh Kumar Day taken on 5.11.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/242– Specimen signature of Bindul Pd. Sinha taken on 29.10.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/243 – Specimen signature of Navin Kumar taken on 14.10.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/244 – Specimen signature of Umashankar Prasad taken on 9.9.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/245 – Specimen signature of Ashok Kumar Yadav taken on 13.6.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/246 – Specimen signature and writing (in figures and letters) of Mahendra Prasad taken on 26.8.96 & 28.8.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness and another witness S.K. Bhattacharya.

Ext. 3/247 – Specimen typing of Rishibhushan Prasad taken on 23.10.96 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness and another witness Pritam Kumar Sinha PW 34).

PW 36 Pyare Mohan Saran

He has deposed that on 1.5.96 he was posted as Sr. Accountant at Doranda Treasury and his work was to maintain and keep the contingent bill, scroll register and T.V. register and on the same day the CBI had seized certain documents and seizure list was prepared.

He has proved

Ext. 6/10 – The seizure memo dt. 1.5.96

PW 37 Suresh Kumar Mahli

He has deposed that he was working in M/s Vaishnav Enterprises, Ranchi, Prop. Dayanand Kashyap and Manager Baldeo Kumar Sahu and he had also prepared some invoices on the orders of Manager Baldeo Sahu.

He has proved

Ext. 11/29 & 11/30 – Invoice No. 770 & 771 dt. 20.12.94 in the writing and signature of witness.

PW 38 Karma Nag

He has deposed about the preparation of seizure memo by the CBI witnessed by him.

He has proved

Ext. 6/11 – Seizure memo relating to documents produced by Dr. Deepak Kumar, Manager Pig. Development, Kanke prepared by C.B. Pandey, Inspector and bearing the signature of witness and another witness Deepak Kumar.

Ext. 6/12 – Seizure memo dt. 11.7.96 relating to documents produced by R.N. Pandey, Manager Pig Breeding, Kanke prepared by D.B. Singh, DSP and bearing the signature of witness and another witness R.N. Pandey.

Ext. 6/13 – Seizure memo dt. 19.7.96 relating to documents produced by Pankaj Kumar Pandey, Sharda Drugs prepared by D.B. Singh, DSP, and bearing the signature of witness and another witness Pankaj Kumar Pandey.

Ext. 6/14 – Seizure memo dt. 12.6.96 relating to documents produced by Anant Murari Singh and prepared by S.B. Pandey, Inspector and bearing the signature of witness and another witness Anant Murari Pandey.

PW 39 Mangalacharan Xaxa

He is an Assist in the AHD and has deposed about taking specimen signature and writing of several persons in his presence by the CBI.

He has proved

Ext. 3/248 - Specimen of figures of Mahendra Prasad taken on 26.8.96 in presence of witness by Sri. S.N. Choudhary, Inspector bearing signature of the witness and another witness Sukhram Kachhap, who had typed the Performa.

Ext. 3/249 – Specimen signature of Nand Kishore Prasad taken on 13.8.96 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness and another witness Sukhram Kachhap, who had typed the Performa.

Ext. 3/250 - Specimen signature of Dr. Ajit Kr. Srivastava taken on 8.12.97 in presence of witness by Sri. D.B. Singh, DSP bearing signature of the witness and another witness Sukhram Kachhap, who had typed the Performa.

Ext. 3/251 - Specimen signature and writing of Suresh Kumar Mahli taken on 5.12.97 by Sri. D.B. Singh, DSP bearing signature of the witness and another witness Sukhram Kachhap, who had typed the Performa.

PW 40 Saligram Choudhary

He is also retired CCL employee and deposed that CBI had taken specimen signature and writing of various persons in his presence and proved those documents.

He has proved

Ext. 3/252 - Specimen signature of Md. Sayeed taken on 27.5.96 by Sri. D.B. Singh, DSP bearing signature of the witness and another witness Shailendra Singh.

PW 41 Jena Kachhap

He was Assett in AHD and deposed that CBI had taken specimen signature and writing of various persons in his presence and proved those documents.

He has proved

Ext. 3/253 - Specimen signature of Sunil Gandhi taken on 17.12.97 by Sri. Manoj Kumar, Inspector bearing signature of the witness.

PW 42 Naresh Ram

He was Assitt and deposed that CBI had taken specimen signature and writing of various persons in his presence and proved those documents.

He has proved

Ext. 3/254 - Specimen signature of Abhay Kumar Sinha taken on 6.8.96 by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/255 - Specimen signature of Sulekha Devi taken on 8.3.97 by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

Ext. 3/256 - Specimen signature of Harish Khendal taken on 26.12.96 by Sri. S.N. Choudhary, Inspector bearing signature of the witness.

PW 43 Paul Kujur

He was an employee of CCL and deposed that CBI had taken specimen signature and writing of various persons in his presence and proved those documents.

He has proved

Ext. 3/257 - Specimen signature of Sudhir Ranjan Pd. Singh taken on 6.6.96 by Sri. D.B. Singh, DSP bearing signature of the witness.

PW 44 Haridarshan Kujur

He was an employee in DC Office and deposed that CBI had taken specimen signature and writing of various persons in his presence and proved those documents.

He has proved

Ext. 3/258 - Specimen signature of Ravi Kumar Sinha taken on 19.7.96 by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/259 - - Specimen signature of Pankaj Kumar Pandey taken on 19.6.96 by Sri. D.B. Singh, DSP bearing signature of the witness.

PW 45 Madav Jha

He was an employee in BCCL and deposed that CBI had taken specimen signature and writing of various persons in his presence and proved those documents.

He has proved

Ext. 3/260 - Specimen signature and writing of Sameer Walia taken on 8.5.96 by Sri. D.B. Singh, DSP bearing signature of the witness and another witness M.G. Goswami.

Ext. 3/261 - Specimen signature of Harish Khendelwal taken on 5.6.96 by Sri. D.B. Singh, DSP bearing signature of the witness.

Ext. 3/261 - Specimen signature and writing of Sudhir Ranjan Pd. Singh taken on 4.6.96 by Sri. D.B. Singh, DSP bearing signature of the witness.

PW 46 Parmanand Ohdar

He has deposed that he was Accountant in M/s. Bashnow Enterprises, Prop. Dayanand Pd. Kashyap from 1991 to 2003. He has further stated that the firm was a dealer of medicine and in the shop one Baldeo Sahu, brother-in-law of Dayannd Pd. Kashyap was looking the counter sell and Guchun Singh was looking the wholesale business and one Suresh Kumar Mahli used to issue cash memos. He has corroborated Ext. 11/29 & 11/30, the cash memos written by Suresh Kr. Mahli. He has further stated that certain documents were called for by the CBI and he had produced the same before CBI and a production-cum-seizure list was prepared. Further he has stated that he had produced the 4 original invoices which shows that Himax lotion 90 unit of batch no. 18 was purchased from Indian Herbal Research and Supply Co. Pvt. Ltd, Patna through invoice no. 0692 dt. 24.9.94. The other 3 invoices do not show that any purchase of above medicine of same batch number was made.

He has proved

Ext. 6/15 - Seizure memo dt. 6.12.97 prepared by D.B. Singh, DSP and bearing signature of witness and one Umashankar Pd.

PW 47 Anil Kumar Sinha

He is employee of Punjab National Bank and deposed that he had sent documents relating to current A/c no. 5306 at Ranchi Branch of M/s. Sanjay Sinha, Prop. Sanjay Sinha and operated by him.

He has proved

Ext. 1/7 - Forwarding letter dt. 10.12.99 through which the documents were sent to the CBI of Current A/c no. 5306.

Ext. 3/263 - Signature of witness over account opening form of A/c no. 5306.

Ext. 3/264 to 3/273 - 10 money receipts bearing signature of accused Sanjay Sinha.

PW 48 Jagmohan Singh

He is employee of Central Bank of India, Patel Nagar, Patna and deposed that details of A/c no. 22 of M/s. A. Traders, Prop. and sole operator Ravi Kr. Sinha was sent to the CBI.

He has proved

Ext. 1/8 – Forwarding letter dt. 23.4.97 through which documents relating to Current A/c no. 22 was sent to the CBI.

Ext. 3/274 – Application form for opening current account of Current A/c no. 22.

Ext. 4/22 – Statement of Account of Current A/c no. 22.

Ext. 3/275 & 3/276 – Signature of bank official over 2 pay in slips through DD was deposited in Current A/c no. 22.

Ext. 3/276 – Signature of Bank Official over specimen signature card of Current A/c no. 22.

Ext. 3/277 to 3/286 – Signature of Ravi Kr. Sinha on 10 money receipts of M/s. A. Traders.

PW 49 Sudhir Kumar Pradhan

He is employee of Indian Overseas Bank and has deposed that CBI had seized the documents of A/c no. 1236 at Ranchi Main Branch of M/s. Animal Care co., Prop. and sole operator Deobrat Banerjee. He has proved

Ext. 3/288 & 3/289 – Account opening form bearing signature of the witness of C/A/c no. 1236.

Ext. 3/290 – Signature of witness over specimen signature of C/A/c no. 1236.

Ext. 4/23 – Statement of account of C/A/c no. 1236.

Ext. 3/291 to 3/293 –Signature of witness over 3 Pay in slips through which amounts were credited in the C/A/c no. 1236.

Ext. 3/294 & 3/295 – Signature of Deobrat Banerjee over two money of receipts of Animal Care Co.

PW 50 Akhileshwar Pandey

He is another employee of AHD and deposed about seizure of documents by the CBI in his presence as also taking of specimen signature / handwriting. He has proved

Ext. 6/16 – Production cum Seizure memo dt. 25.10.98 prepared by D.B. Singh, DSP of documents produced by accused Shyam Nanandan Singh bearing signature of accused and the witness.

Ext. 3/296 - Specimen signature and writing of Manish Kr. Jaiswal @ Banti taken on 13.12.99 by Sri. D.B. Singh, DSP bearing signature of the witness and Manish Kr. Jaiswal @ Banti.

Ext. 3/297 - Specimen signature and writing of Baldeo Kumar @ Baldeo Kumar Sahu taken on 29.10.98 by Sri. D.B. Singh, DSP bearing signature of the witness and Baldeo Kumar @ Baldeo.

Ext. 3/298 - Specimen signature and writing of Ishwari Pd. Jaiswal taken on 18.11.98 by Sri. D.B. Singh, DSP bearing signature of the witness and Ishwari Pd. Jaiswal.

Ext. 3/299 - Specimen signature and writing of Kamlesh Kumar taken on 9.11.98 by Sri. D.B. Singh, DSP bearing signature of the witness and Kamlesh Kumar.

PW 51 Sunil Kumar Sinha

He is employee of State Bank of India and deposed that he had introduced Deepak Kumar Singh for opening account at RMCH Branch of SBI and corroborated Ext. 3/17, his signature.

PW 52 Madan Mohan Dwivedi

He is employee of Allahabad Bank and deposed about seizure of documents relating to A/c no. 1823 of M/s. Kuldip Raj Enterprises, Prop. and sole operator Jitendra Kumar at Ranchi Branch.

He has proved

Ext. 3/300 to 3/302 – Signature of witness over specimen signature card of A/c no. 1823.

Ext. 4/24 – Ledger sheet of A/c no. 1823.

Ext. 3/303 to 3/306 – Signature of witness over 4 pay in slips through which amounts were credited in A/c no. 1823.

PW 53 Sajal Kumar Sinha

He is employee of State Bank of India and deposed about production of bank documents of A/c no. 184 at SBI Indrapuri Branch of M/s. Shyam Industries, Prop. and sole operator Shyam Nandan Singh and corroborated the forwarding letter dt. 6.8.97 Marked X/2.

PW 54 Saiyed Husan Jafari

He is employee of U.B.I. and deposed about production of documents to CBI relating to A/c no. 11056 at Kantatoli Branch of M/s Arke Enterprises, Prop. and sole operator Ravindra Kumar Mehra.

He has proved

Ext. 1/9 – Forwarding letter through which bank documents of A/c no. 11056 was sent to CBI.

Mark X/61 – Account opening form.

Ext. 4/25- Statement of Account of A/c no. 11056.

Mark X/62 & X/64 – 3 pay in slips through which amounts were credited in the A/c no. 11056.

PW 55 Jagdish Prasad Sahu

He is official of State Bank of India and deposed about sending of details of A/c no. 91 of M/s. Ashok Kr. & Brothers, Prop. and sole operator accused Ashok Kumar Yadav to the CBI and the transaction made therein.

He has proved

Ext. 1/10 – Forwarding letter dated 23.12.99 through which details of A/c no. 91 was sent to the CBI.

Ext. 3/307 – signature of witness over account opening form of A/c no. 91.

Ext. 4/26 – Statement of account of A/c no. 91.

Ext. 3/308 – signature of witness on the photocopy of pay-in-slip certifying the same through which DDs were credited in the A/c no. 91.

PW 56 Ved Prakash Minocha

The witness is a businessman and he has simply corroborated the fact that he had introduced accused Md. Sayeed in opening account no. 301105 and 301124 in the name of firm M/s Chotanagpur Cattle Food Supply Co., Ranchi.

PW 57 Mahendra Ram

He is official of SBI and deposed that while he was posted in the SBI, Doranda Branch as Accounts Manager from Nov. 1998 to Sept. 2002 he had received a letter no. 1942 dated 4.4.97 from the CBI directing him to furnish the details of the various drafts issued in relation to AHD and accordingly a reply along with the relevant documents was sent to the CBI.

He has proved

Ext. 1/11 – forwarding letter along with enclosure.

PW 58 Malay Sandil

He is official of Allahabad Bank and deposed about sending of details of A/c no. 429/C/T (132/CT/3) at Harmu Colony Branch of M/s. Udai Agency, Prop. and sole operator accused Shiv Shankar Guin to the CBI and the transaction made therein.

He has proved

Ext. 1/12 – Forwarding letter dated 22.12.99 through which details of A/c no. 429/C/T (132/CT/3) was sent to the CBI.

Ext. 3/309 to 3/311 – signature of witness over account opening form of A/c no. 429/C/T (132/CT/3).

Ext. 4/27 – Statement of account of A/c no. 429/C/T (132/CT/3).

PW 59 Amir Sameer Kachhap

He is official of Central Bank of India and deposed about sending of details of A/c no. 77 of M/s. Care & Cure, Prop. and sole operator accused Sameer Walia to the CBI and the transaction made therein.

He has proved

Ext. 1/13 – Forwarding letter dated 22.12.99 through which details of A/c no. 77 was sent to the CBI.

Ext. 3/312 to 3/314 – signature of witness over account opening form of A/c no. 77.

Ext. 4/28 – Statement of account of A/c no. 77.

Ext. 3/315 to 3/316 – Signature of witness over the photocopy of two pay-in-slips through which amounts were deposited in the A/c no. 77.

PW 60 Siyaram Prasad Chaurasia

He is official of Central Bank of India and deposed about sending of details of C/A/c no. 291 of M/s. Jaiswal Stores, Prop. and sole operator accused Ishwari Prasad Jaiswal to the CBI and the transaction made therein.

He has proved

Ext. 1/14 – Forwarding letter dated 18.9.99 through which details of C/A/c no. 291 was sent to the CBI.

Ext. 3/317– signature of witness over account opening form of C/A/c no. 291.

Ext. 3/318 & 3/319 – Specimen signature card and proprietary procurement card of A/c no. 291.

Ext. 4/29 – Statement of account of A/c no. 291.

Ext. 3/320 – Signature of witness over the photocopy of pay-in-slip through which amount was deposited in the A/c no. 291.

PW 61 Md. Taiyab Ansari

He has deposed that he had introduced Baldeo Kumar, brother-in-law of accused Dayanand Prasad, Prop. M/s. Baishnow Enterprises in opening account at Allahabad Bank, Harmu Branch.

PW 62 Rajeev Ranjan Tiwari

He is official of Bank of India and deposed about sending of details of A/c no. 2/431 at Club Side Branch, Main Road, Ranchi of M/s. Bharat Agency, Prop. and sole operator accused Shyam Narayan Mishra to the CBI and the transaction made therein.

He has proved

Ext. 1/15 – Forwarding letter dated 22.12.99 through which details of A/c no. 2/431 was sent to the CBI.

Ext. 3/321– signature of witness over account opening form of A/c no. 2/431.

Ext. 4/30 – Statement of account of A/c no. 2/431.

Ext. 3/322 – Signature of witness over the photocopy of pay-in-slip through which amount was deposited in the A/c no. 2/431.

PW 63 Binod Kumar Jha

He is official of Allahabad Bank and deposed about sending of details of A/c no. 1/37 at Ashok Nagar, Kankarbag, Patna of M/s. Om Enterprises, Prop. and sole operator accused Navin Kumar to the CBI and the transaction made therein.

He has proved

Ext. 1/16 – Forwarding letter dated 13.11.98 through which details of A/c no. 1/37 was sent to the CBI.

Ext. 3/323 to 3/324– signature of witness over account opening form and specimen signature card of A/c no. 1/37.

PW 64 Anup Kumar

He is employee of AHD and was posted as Statistical Ganak and deposed that in the year 1983 he joined the office of RD, Ranchi and his immediate controlling officer was Dr. K.M. Prasad, Assist. Director, Planning. He has further deposed that under Janjatiya Yojna of AHD funds are allocated in two ways (1) Raj Yojna (2) Bishesh Kendriya Sahayata.

Further he has stated that funds were allocated by Regional Development Commissioner under Bishesh Kendriya Sahayata (Special Central Assistance). Further he has stated that whatever funds were received for that a draft plan was prepared as per scheme and a copy thereof was sent to AHD, Secretariat and another copy was sent to Director, AHD. Further he has deposed that amounts which are allocated as per scheme is produced in detail in a file by the Regional Director, AHD to the AHD Secretariat and after verification the proposal is submitted before a committee of Yojna Swikriti Samiti and after decision of the Yojna Swikriti Samiti letters were accordingly issued and further allotment letters were issued by the AHD Secretariat, Ranchi.

About Rajya Yojna Mad proposals were sent primarily of Ashthapana Mulak Yojna about the funds received and for the amounts left further proposal was sent for Sudhrikaran. He has also stated that for the FY 1992-93 the amounts received under Special Central Assistance Head was made available to Regional Development Commissioner and several proposals were sent for various schemes. He has also stated that after 1992-93 no funds were received from Regional Development Commissioner under Special Central Assistance Head and due to that after FY 1992-93 no proposal was prepared for sanction of scheme under that Head.

He has further stated that the Regional Development Commissioner notified about fund of Rs. 3 crore Special Central Assistance

Head and approval of the State Govt. was received for the above fund but the entire amount was deposited in the Civil Deposit Head under a Government order. According to the Govt. order though a direction was given to sent proposal but certain amounts remained deposited in the Civil Deposit Head.

PW 65 Girish C. Rao

He was Deputy General Manager in Cadilla Distributors and after split up in the management became DGM, Distribution with Cadilla Health Care Ltd. He has deposed that on receipt of letter from CBI regarding batch number, quantity, manufacture etc. of the company and sold in Bihar a detail reply was sent to the CBI. He has further deposed that Dexona 500 ml injection, batch no. 0091, worming powder 550 gm batch no. 2011 were not manufactured by his company. Further he has stated that M/s Indraprasth Industries, Ranchi and M/s. Vyapar Kutir, Patna were not supplied the aforesaid medicines of said batch number as those were not manufactured. He has proved

Ext. 1/17 – Reply letter dated 9.1.97 enclosed with detail sent to CBI.

PW 66 Nripendra Chandra Pal

He is employee of M/s. Bihar Abhikaran., C&F agent of Glaxo India Ltd and deposed that veterinary drugs of his manufacturing company is made in the name of Agrivet Farm Care Division and marketed in Bihar through Glaxo India Ltd. Further he has stated that only authorized stockiest can distribute the products of the manufacturing company and M/s. Bhagat & Co., Bharat Agency, Ranchi, Ekta Veterinary Works, Ranchi are the authorized stockiest and M/s. Ria Medical Store, Ranchi and M/s. Animed, Jamshedpur are not the authorized stockiest. Further he has stated that transfer note is received from the company along with the products in which name, quantity, value, batch number etc. of medicine is mentioned. He has further stated that invoice is given on supply of medicine through the stockiest detailing the above facts. He has also stated that reply was sent to CBI regarding Osto Calcium syrup 500 ml, batch no. 2159 and Piperazene liquid 500 ml, batch no. 128. He has also stated that Vivelan injection batch no. 2159 was sold to Bhagat & Co. under 2 invoices (192 and 64 boxes) totaling 256 box (3/30ml) on 14.9.94. He has also stated that 300 bottles of Piperazene 500 ml, batch no. N128 were also sold to M/s Bhagat & Co. on 21.11.96. He has proved

Ext. 1/18 – Reply letter dt. 10.1.97 along with details sent to CBI.

Ext. 1/19 – Reply letter dt. 19.2.98 regarding Osto Calcium sent to CBI.

Ext. 6/17 – Seizure memo dt. 2.1.97 prepared by S.N. Khan, Inspector, CBI under which documents of Bihar Abhikaran was seized by the CBI.

Mark X/65 to X/69 – 5 invoices dated 2.1.97

Ext. 6/18 – Seizure memo prepared by S.N. Choudhary, Inspector CBI regarding seizure of transfer note dated 2.9.97 from Bihar Abikaran.

Mark X/70 to X/79 – 5 Transfer notes and 5 invoices in 10 sheets.

PW 67 P.B.B. Sudhakar Rao

He is official of Andhara Bank and deposed about sending of details of C/A/c no. 706 (later on SOD 60) at Ranchi Branch of M/s. Sri Ram Traders, Prop and sole operator Pramod Kumar Dubey. He has proved

Ext. 1/20 – Forwarding letter dt. 2.9.99 sent to CBI with documents of C/A/c no. 706 (later on SOD 60).

Ext. 3/325 – Signature of witness over certified copy of account opening form of C/A/c no. 706 (later on SOD 60).

Ext. 4/32 – Statement of account of C/A/c no. 706 (later on SOD 60).

Ext. 3/326 & 3/327 – Signature of witness over pay-in-slips of C/A/c no. 706 (later on SOD 60) showing credit in the account.

PW 68 P.K. Choudhary

He is C&F agent of Indian Herbs Company, Research and supply Co., Saharanpur U.P. for the then Bihar and used to sell medicine only to the authorized stockiest and M/s. Baishnow Enterprises was one of the authorized stockiest and in the year 1994, 450 bottles of Himex Lotion 100ml, batch no. 18 were sold by his firm out of which 90 bottles were sold to M/s. Baishnow Enterprises under bill no. 692 dt. 24.9.94 and reply was sent to the CBI regarding the above sell. He has proved

Ext. 1/22 – Reply letter dt. 4.2.97 sent to the CBI.

Ext. 1/23 – further reply letter dt. 14.2.97 sent to the CBI.

Ext. 11/31 – Invoice no. 0692 dt. 24.9.94 sent along with Himex Lotion, Batch no. 18 to M/s. Baishnow Enterprises showing sell of 90 bottles.

(Note- Ext. 1/21 has not been marked)

PW 69 Abhay Kumar

He is Pig Attendant at Pig Breeding Farm, Kanke since 1997 and has deposed that Dr. Sanjeev Kumar was the Incharge Manager of Sukar Prajanan Prachetra, Ranchi and on his orders he had assisted CBI in taking measurement of 4 godowns. Another Pig Attendant Rajendra Mahto(PW72) and Dr. Sanjeev Kumar were also present at the time of measurement which was done on 12.4.97. He has further deposed that a measurement memo was prepared by Inspector Daulat Ram of CBI and CBI Inspector S.N. Pandey, Daulat Ram, Junior Engineer Sunil Kumar(PW 114), Farm

manager Dr. Sanjeev Kumar, Rajendra Mahto (PW72) and he himself put their signatures over the same. He has also stated that in the 4 godowns feed materials for Pig were being kept. He has proved
Ext. 15 – The measurement memo (Panchnama).

PW 70 Dr. Arun Kumar Sinha

He has deposed that he knows Anil Kumar Sinha of M/s. Hi-tech Veterinary Care, Ranchi since 1985-86. Further he has stated that there was a proposal for opening of bakery shop and in which Anil Kumar Sinha and his wife (witness's wife) Neelam Sinha became a partner but Ms. Neelam Sinha was a sleeping partner and all the works were being done by Anil Kumar Sinha. Further he has deposed that he never introduced Anil Kumar Sinha with any officials of Pig Breeding Farm, Kanke and Anil Kumar Sinha with his own approach used to make supply there.

PW 71 Asim Kumar Sarkar

He is official of State Bank of India and deposed about sending of details of A/c no. 301212 of M/s. Vishal Enterprises, Ranchi, Prop. and sole operator accused Ajay Singh and A/c no. 301101 of M/s. Chotanagpur Veterinary Enterprises, Prop. and sole operator accused Suresh Dubey at Doranda Branch to the CBI and the transaction made therein.

He has proved

Ext. 3/228 - signature of witness over account opening form and specimen signature card of A/c no. 301212.

Ext. 4/33 – Statement of account of A/c no. 301212.

Ext. 16 – Pay-in-slip dated 25.2.95 in the writing and signature of accused Ajay Kumar Sinha in A/c no. 301212.

Ext. 3/329 – Signature of bank official over pay-in-slip dated 4.11.95 of A/c no. 301212.

Ext. 3/330 – Account opening form of A/c no. 301101.

Ext. 3/331 – Pay-in-slip in the pen and signature of accused Suresh Dubey through which amounts were deposited in A/c no. 301101.

Ext. 14/8 to 14/11 – 4 cheques in the pen and signature of accused Ajay Kumar Sinha through which amounts were withdrawn of A/c no. 301212

Ext. 3/332 – Signature of accused Suresh Dubey bank official over pay-in-slip through which demand drafts were deposited in A/c no. 301101.

Ext. 14/12 to 14/15 – 4 cheques in the pen and signature of accused Suresh Dubey through which amounts were withdrawn of A/c no. 301101.

Ext. 14/16 to 14/18 - 3 cheques in the pen and signature of accused Suresh Dubey through which amounts were withdrawn of A/c no. 301101.

Ext. 6/19 – Seizure memo dt. 29.8.96 prepared by A.K. Verma, Inspector CBI regarding seizure of bank documents of above account numbers.

PW 72 Rajendra Mahto

He is Pig Attendant in the Pig Breeding Farm since 1994 and deposed that 4 godowns were measured by the CBI and a Panchnama (measurement report) was prepared on 12.4.97 over which he along with Sunil Kumar, Daulat Ram, S.N. Pandey, Sanjeev Kumar and Abhay Kumar (PW 69) had put their signatures and further corroborated Ext. 15.

PW 73 Gopal Prasad Sukla

He is an official of AHD and was posted as RVO at RD Office, Ranchi from 1983 to 1986, 1987 to 1993 and 1995 to Feb. 2004, the month of the retirement. He has further stated that Dr. Junul Bhengraj was RD and Dr. Krishna Mohan Prasad, Assist. Director, Planning were posted from 1995 to 1996 and Dr. S.B. Sinha, Reg. Jt. Dir. Retired in Sept. 2004 and during their posting the process of making excess supply orders started (Para 2). He has further stated that Dr. Hridiya Shankar Sinha SVO, Dr. Ramesh Rai RVO, Dr. Sashi Kumar Singh RVO, Dr. Gyanendra Kr. Srivastav, Assit Piggery Development Officer (on deputation) and Dr. Sidheshwar Prasad RVO used to prepare supply orders (para 3). He has further stated that accused Dr. S.B. Sinha and Dr. K.M. Pd. used to give oral orders to prepare supply orders for the amount and the firm and even the then RD, Ranchi used to tell that they should prepare supply orders as told by Dr. S.M. Sinha and Dr. K.M. Pd. (Para 4). He has also stated that indents were not regularly received (Para 5). He has also stated that in 1995-96 no files were prepared for preparation of supply orders and only the oral orders were being followed (para 6). He has also stated that after receiving the order they used to get supply orders typed giving the details and putting their initials over it and then the supply orders were placed before the RD and after his signature the same was sent to the dispatch section. (Para 7). He has also stated that supply orders were being prepared in quadripilate either by carbon process or through cyclostyle method and original signature were appended on all of them with memo number and date and original initials. One copy was sent to the suppliers, second copy to the unit, third copy was supply order cum sanction order and the fourth copy was kept in the office record. He has further stated that the 940 supply bills attached with 51 contingent bills were prepared on the direction of Dr. S.B. Sinha and Dr. K.M. Pd. and even after his retirement from service Dr. S.B. Sinha was very much active and whatever directions he used to give, the supply orders were accordingly prepared as both of them were very powerful persons and

always used to remind that they should obey his directions. Further he has stated that all the 940 supply orders were prepared without initiating any file merely on the oral orders of the above officials and though indents were received for some material but while preparing supply orders no consideration was given to the indents and the supply orders were prepared much more excess than the requirement (para 12 to 14). He has also stated that in normal process at least one week to 10 days time was required for preparing such number of supply orders but there was stern direction to accomplish the job within shortest period (Para 15). He has further stated that they had objected orally for preparing such huge numbers of supply orders but they were browbeaten by the above officials and they used to say that it is none of your business and even the other officials preparing supply orders had done the same under threat and duress and the same were prepared in routine official work (para 17 & 18). He has proved

Ext. 7/736 to 7/825 – 90 supply orders enclosed with contingent bill no. 280,281,282/95-96 relating to 50 supply orders of M/s. P.N. Enterprises, contingent bill no. 205, 203/95-96 relating to 40 supply orders of M/s Chotanagpur Veterinary Enterprises prepared by the witness Dr. Hridaya Shankar Sinha and Dr. Ramesh Rai and bearing their initials as well as memo number and date written by Sushil Dutta and bearing the signature of Dr. Junul Bhengraj, the then RD.

Ext. 7/826 to 7/846 –121 supply orders with 6 contingent bills – bill no. 204, 202, 206/95-96 containing 61 supply orders relating to M/s. Chotanagpur Veterinary Enterprises, bill no. 60, 61, 62/95-96 containing 60 supply orders relating to M/s Mallik Enterprises bearing initials of Dr. Ramesh Rai, Dr Hridaya Shankar Sinha and the witness, memo number and date written by Sushil Dutta with signature of Dr. Junul Bhengraj, the then RD.

Ext. 7/947 to 7/1675 - 729 supply orders with 40 contingent bills – bill no. 190, 191/95-96 containing 23 supply orders relating to M/s. Mastrin Pharmaceuticals, bill no. 183/95-96 containing 20 supply orders relating to M/s Shaad & Co.- bill no. 259 to 263/95-96 (5 bills) containing 100 supply orders relating to M/s. A. Traders, bill no. 197 to 201/95-96 (5 bills) containing 100 supply orders relating to M/s. Jai Bhandar & Suppliers, bill no. 269 to 276/95-96 (8 bills) containing 151 supply orders relating to M/s. Arke Enterprises, bill no. 173 & 179/95-96 (2 bills) containing 31 supply orders relating to M/s. Chotanagpur Cattle Food Supply Co., bill no. 63 & 64/95-96 (2 bills) containing 40 supply orders relating to M/s. Mallik

Enterprises, bill no. 194 to 196/95-96 (3 bills) containing 47 supply orders relating to M/s. Hindustan Ciba Gaigy Ltd., bill no. 207 & 218/95-96 (2 bills) containing 18 supply orders relating to M/s. Sri. Ram Traders, bill no. 73 to 82/95-96 (10 bills) containing 200 supply orders relating to Sanjay Sinha bearing initials of Dr. G.K. Srivastava, memo number and date written by Sushil Dutta with signature of Dr. Junul Bhengraj, the then RD.

PW 74 Ajay Kumar

He has deposed that he introduced Ashok Kumar Yadav for opening A/c no. 091 at State Bank of India at Harmu Housing Colony, Ranchi. He has further deposed and proved invoices and money receipts bearing the signature of accused Ashok Kumar Yadav. He has proved

Ext. 3/333 to 3/412 – Signature of accused Ashok Kumar Yadav over 80 invoices annexed with contingent bill no. 228/95-96 and 303/95-96.

Ext. 3/413 & 3/414 – Signature of accused Ashok Kumar Yadav over 2 money receipts.

PW 75 Ravindra Kumar Bibhakar

He has deposed that his firm Arya Traders is the sole C&F agent of M/s Concept Pharmaceuticals Ltd. Mumbai in Bihar and medicines manufactured by the company is distributed to the authorized stockiest of Bihar only by his firm. Further he has deposed that a reply was sent to the CBI regarding Tianutin 30 gm and 100 gm batch no. 21019 and Sulcoprim Plus 5x4 batch no. 4001. He has also stated that details of invoices, details of medicine supply were also given to the CBI. Further he has deposed about seizure of documents from the Bombay office. He has proved

Ext. 1/24 – Reply letter dt. 9.2.98 sent to the CBI in response to letter no. 554 dt. 5.2.98 regarding details of medicine Tianutin 30 gm and 100 gm batch no. 21019 and Sulcoprim Plus 5x4 batch no. 4001.

Et. 6/20 – Production memo dt. 29.8.96 through which details of invoices were produced to the CBI, Inspector S.N. Khan.

Ext. 3/415 to 3/422 – Signature of Manager, A.K. Mishra on the certificate over 8 invoices.

Ext. 6/21 – Seizure memo dt. 5.9.97 regarding seizure of invoices by S.N. Choudhary, Inspector CBI.

Ext. 17 – Details of goods supplied by the firm.

Ext. 6/22 – Seizure memo dt. 8.7.97 regarding seizure of documents at Bombay office of Concept Pharmaceuticals.

Ext. 3/423 to 3/443 – Signature of S. Nil Maheshwaran over enclosures.

Ext. 1/25 – Reply letter dt. 10.10.96 sent to the CBI by the Head Office of Concept Pharmaceuticals along with enclosures in 5 sheets.

Ext. 1/26 - Reply letter dt. 27.12.96 sent to the CBI by P. Venkateshan of Concept Pharmaceuticals to CBI.

PW 76 Samir Banerjee

He has deposed that he was earlier working with Uday Agency, Prop. accused Shiv Shankar Guin as Salesman and used to prepare bill on the orders of Shiv Shankar Guin. He has further deposed and proved the invoices written by him and also bearing his signature. He has proved Ext. 11/31 to 11/94 - 64 invoices annexed with contingent bill no. 137/95-96 (22 invoices) and 224/95-96 (42 invoices) in his pen and handwriting.

PW 77 Mukesh Kumar

He has deposed that his firm Poonam Distributors, Patna is stockiest of Alembic Co. which manufactures Kancin injection and his firm had purchased 800 vials of Kancin injection 1 gm batch no. 2V-7054 and out of that 100 vials were sold to Bhagat & Co. vide invoice no. 25 dt. 27.11.92. He has also deposed that a reply was given to the CBI detailing the firms to which vials of above batch number was sold. He has proved

Ext. 1/27 - Reply letter dt. 30.8.1997 detailing the medicine of Kancin injection 1 gm batch no. 2V-7054 received from Alembic Co. and sale of 100 vials out of that to Bhagat & Co. through invoice no. 125 dt. 27.11.92.

Ext. 3/444 to 3/448 - Signature of the witness over 5 invoices sent along with reply letter.

PW 78 Bijla Lakra

He was posted as Livestock Supervisor at PDF no. 20, Hotwar from 1987 to 31st Dec. 1998 and his job was to look after the livestock and hygiene and feeding and the pigs were given feed of maize, chokar, fish meal, mineral mixture, ground nut cake. Further he has given the details that the mixture of above feed material consisted of maize (darra) 56 quintals, GNC 6.5 quintal, chokar 15 quintal, fish meal 1 quintal, mineral mixture 1 quintal. The days feed requirement were as stated above the quantity. Further he has deposed that there were 5 units in which pigs were kept and there were also 5 godowns and from each godown feed was being provided to the pigs. He has also stated that M/s Commercial Supplier & Distributors, Tharpakna used to supply maize (chura or darra) and the maize was supplied to the firm M/s Commercial Supplier by the PDF and after crushing the same the chura or darra was supplied by them and a receipt was received from them for the supply of quantity of maize (chura or darra) made by them which was prepared in duplicate and proved 78 challans bearing signature of himself, Gola Tirkey and Dr. Arbind Kumar. He has further stated that the 78 challans (receiving certificates) were made over to the CBI and a seizure

memo was prepared. He has also stated that after lodging of the case an inventory was prepared of the godowns by Arbind Kumar Sinha. He has also deposed that M/s Kuldip Raj Enterprises never supplied maize (darra) in 1995-96. Further he has stated that often Gur and Sakarkand were also given to the pigs. He has proved

Ext. 18 to 18/77 – Certificate of receiving material over 78 challans bearing signature of witness Gola Tirkey and Dr. Arbind Kumar.

Ext. 6/23 – Seizure memo dt. 15.3.99 under which 78 challans seized by D.B. Singh, Inspector CBI.

PW 79 Ashok Kumar Pataudi

He is proprietor of M/s Sanjay Drug Agency, Shardhanand Road, Ranchi wholesale dealer of medicine and deposed that from 1992 to 1997 his firm was stockiest of M/s Rallies India Ltd. which produces Inferon and the said medicine was sold to M/s Care & Cure, his customer and proved the 3 cash memos.

He has proved

Ext. 13/4 to 13/6 – 3 cash memos dt. 19.11.94, 5.10.94 and 7.6.94 showing sale of Inferon to M/s Care & Cure by M/s Sanjay Drug Agency, Shardhanand Road, Ranchi.

PW 80 Jai Shankar Mishra

He is nephew of Sri. Shyam Narayan Mishra, Prop. Bharat Agency, Ranchi and deposed that he was looking after the business and has sold medicine of Glaxo India and given the details of medicine purchased from Glaxo India and produced the 4 invoices to the CBI. He has further deposed that the invoices purported to be issued to Bharat Agency and annexed with contingent bill no. 234/95-96 was not issued by Bharat Agency.

He has proved

Ext. 3/444 – Signature of witness over seizure memo under which the 4 invoices through which medicine of Glaxo India Ltd. was purchased by Bharat Agency.

Mark X/82 to X/85 – 4 invoices purported to be of Bharat Agency and annexed with contingent bill no. 234/95-96.

PW 81 Bhushan Prasad Sinha

He is brother of Prop. of Ashirbad Drug House and supplies Ethical medicines to the retailers to those having drug license and deposed that he looks after the business and M/s Care & Cure was sold the medicine and proved the cash memos. He has proved

Ext. 13/4 to 13/5 – 2 cash memos of the firm showing sale of medicine to M/s Care & Cure and also bearing the signature of Sameer Walia.

PW 82 Rajendra Prasad Drolia

He is prop. of M/s Sanjay Agency, wholesale dealer of medicine and deposed that drugs were sold to retailers having drug license and proved the credit memo. He has proved

Ext. 13/6 – Credit memo no. 45815 dt. 16.7.94 issued by Rajendra Prasad, Staff bearing the signature of Suman (receiver of medicine) and Sameer Walia.

Ext. 13/7 - Credit memo no. 46842. dt. 6.9.94 issued by Rajendra Prasad, Staff bearing the signature of Suman (receiver of medicine) and Sameer Walia.

Ext. 3/449 – Signature of Sameer Walia over credit memo no. 48546 dt. 3.12.94.

PW 83 Birendra Kumar Verma

He is official of SBI and deposed about details of credit made in A/c no. 9/210 at Dipatoli Branch, Ranchi of M/s. Ram Naresh Mahto, Prop. and sole operator Ram Naresh Mahto. He has proved

Ext. 1/28 – Reply letter dt. 22.1.2000 through the details of credit made in the account no. 9/210 was sent to the CBI.

Ext. 3/445 – Signature of P.K. Prasad over Xerox copy of local clearing showing credit of draft no. 808847 dt. 13.11.95 of Rs. 97,200/- in A/c no. 9/210.

Ext. 4/34 – Statement of account of A/c no. 9/210.

PW 84 Anil Kumar Sahu

The witness is a dealer in feed materials for livestock and has deposed that one Prakesh Dhelia, a broker had introduced accused Suresh Dubey to him. He has further deposed that he never sold GNC to M/s Chotanagpur Veterinary Enterprise, Ranchi.

PW 85 Umesh Sharma

He is a broker in Ranchi Mandi of maize and wheat and has deposed that he never brokered in the sale of GNC nor any quantity of GNC was ever sold to M/s Chotanagpur Veterinary Enterprise, Ranchi or its proprietor Suresh Dubey.

PW 86 Binay Kumar Gupta

He is an employee of SBI and posted in Doranda Branch since 1982 and has deposed that while he was posted as clerk cum cashier he used to receive contingent bills from Doranda Treasury and a pay-in-slip was always attached with the contingent bills detailing the name of the payee and his account number and he used to forward the same after verification to the concerned officer. Further he has deposed that the advice received from

treasury is compared by senior officers and in the advice the name of the payee and his account number is also mentioned and the concerned officer after verifying the same approves payment and the same amount is credited in the account mentioned therein. He has further deposed that 4 contingent bills, bill no. 209/95-96, 203/95-96, 205/95-96, 206/95-96 relating to M/s. Chotanagpur Veterinary Enterprise, Ranchi was passed by Sri. A.N. Rao. He has further stated that the above 4 bills had come before him and he had entered scroll number 39, 41, 42 & 43 over the same.

He has proved

Ext. 3/450 to 3/453 – Signature of A.N. Rao over contingent bill 209/95-96, 203/95-96, 205/95-96, 206/95-96.

Ext. 3/454 to 3/457 – Signature of Suresh Dubey over 209/95-96, 203/95-96, 205/95-96, 206/95-96.

PW 87 Adhikarla Nageshwar Rao

He was Deputy Manager at SBI, Doranda Branch, Ranchi from 1992 to 1998 and has deposed that payment of Govt. Treasury Bills was made through his branch and the counter clerk used to receive the contingent bills and after verification used to enter scroll for payment and then used to send the same to passing officer. Further he has stated that the passing officer compares the signature of the official concerned from the signatures kept in the office, verifies the scroll and the advise slip and being satisfied the bills are paid either through draft or bankers cheques or it is credited in the account of the payee and no cash payment is made on contingent bills. He has also stated that after payment the contingent bills along with copy of scroll are sent back to the concerned treasury. He has proved

Ext. 3/458 to 3/467 – Signature of the witness over contingent bill no. 171, 168, 164, 169, 167, 166, 1,65, 172, 170, 163/95-96 relating to M/s. B.R. Pharma, Patna.

Ext. 19 to 19/9 – 10 demand drafts in the name of M/s B.R. Pharma through which the amount of above contingent bills was made payable in the A/c no. 2685 of M/s. B.R. Pharma at Main Branch, Patna.

Ext. 3/331 to 3/332 – Signature of witness over 2 pay-in-slips through which 3 DDs and 5 treasury bills were credited in the A/c no. 301101 of M/s Chotanagpur Veterinary Enterprises, at SBI Doranda Branch, Ranchi.

PW 88 Mahesh Kumar Sahu

Owner of truck no. BEN 8021 and BEN 6131. He has deposed that his truck was never engaged for transporting GNC of M/s Chotanagpur Veterinary Enterprises of Suresh Dubey to Hotwar. Another truck BR14A 781 was of National Permit and never carried GNC on hire to PBF, Kanke.

PW 89 Binay Kumar Singh

Owner of truck no. BHV 8419, BHH 144, BHV 5691 and never transported GNC to PBF, Kanke of M/s Chotanagpur Veterinary Enterprises of Suresh Dubey.

PW 90 Prakesh Dhelia

He is a commission agent in grain market. He has deposed that though earlier he used to get supply of maize and GNC for Suresh Dubey but during 1995 no article was purchased by him through him.

PW 91 Prasun Raipat

Owner of truck no. BIN 8544 and deposed that no consignment of M/s Chotanagpur Veterinary Enterprises of Suresh Dubey was transported to Hotwar Farm.

PW 92 Ramesh Kumar

He was posted as Drug Inspector in the office of Civil Surgeon, Patna from 30.8.94 to Jan. 1997 and deposed that only a valid license holder and purchase of sale medicine and now drug license for sale of medicine is granted by Regional Licensing Authority and earlier a Civil Surgeon used to grant that license. Further he has stated that license for sale in wholesale or retail is issued and the wholesale license for biological is issued in Form 21B and non-biological in Form 20B. He has further stated that the CBI had sought documents relating to grant of license to M/s. B.R. Pharma, M/s S.R. Enterprises and M/s Arke Agency and accordingly the documents were handed over under the seizure memo. He has deposed about carbon copy of the license kept in the office and also proved them. He has proved
Ext. 6/24 – Seizure memo dt. 10.9.96.

Ext. 20 – Carbon copy of license granted to M/s B.R. Pharma.

Ext. 3/468 – Signature of Mahendra Prasad on the application form for grant of license of drug license.

Ext. 20/1 - Carbon copy of license granted to M/s Arke Agency.

Ext. 3/469 - Signature of Lal Mohan Prasad on the application form for grant of license of drug license.

Ext. 20/2 - Carbon copy of license granted to M/s S.R. Enterprises.

Mark X/88 – Signature of Sarswati Chand, Prop. of M/s S.R. Enterprises on the application form.

PW 93 Md. Sahabuddin

He is peon in the office of RD, Ranchi since 1986 and has deposed that accused S.B. Sinha used to order him to bring drafts from Rana Subodh Sharma and he used to collect the same from Rana Subodh Sharma and

further to deliver the same to Shyam Bihari Sinha at his residence and this continued even after the superannuation of S.B. Sinha from his service.

PW 94 Om Prakash Jain

He is a licensing wholesale dealer of grain and deposed that he never traded in GNC and deposed that Suresh Dubey M/s Chotanagpur Veterinary Enterprises used to purchase maize earlier in 1993-94 but in the year 1995-96 he did not sell GNC or maize to him.

PW 95 Mukul Bhagat

He was working in Ramson Enterprises, Ranchi and deposed that Inferon B-12 batch no. 7749, 275 units and Inferon F-12 batch no. 13639, 350 units was sold to M/s Hi-tech Veterinary Care, Ranchi and issued cash memo. He has proved

Ext. 13/8 – Cash memo dt. 3.1.95 showing sale of above medicine to M/s Hi-tech Veterinary Care, Ranchi.

PW 96 Basudeo Bariak

He was DTO, Saharsa from Oct. 98 to July 2001 and has deposed that he had replied to the CBI regarding vehicle no. BR 19H 9925 and it was reported that no such vehicle was registered in Saharsa District. He has proved

Ext. 1/29 – The reply letter no. 523 dt. 18.12.97.

PW 97 Jitwahan Oraon

He was DTO, Giridih and had sent reply to the query to the CBI with regard to vehicle no. BR4 - 9577 that it was not registered in Giridih. Further he has stated that while he was posted at Darbhanga as Incharge DTO he had replied to the CBI regarding type and make of vehicle no. BRG 5544 and accordingly he had sent reply. He has proved

Ext. 1/30 – Reply letter no. 1530 dt. 2.12.97

Ext. 1/31 – Reply letter no. 277 dt. 4.6.97.

PW 98 Bindheshwari Prasad Mishra

He was Sr. Assistant in RTO, Mirzapur and deposed that he had replied to the CBI regarding certain queries made in respect of vehicle no. UP 63A 5103, UHA 429. He has further stated that vehicle no. UPA 63A 5103 is a motorcycle and UHA 429 was a tractor according to records. He has proved

Ext. 1/32 – Reply letter no. 1157 dt. 20.8.999 in respect of vehicle no. UPA 63A 5103.

Ext. 1/33 – Reply letter no. 1138 dt. 17.8.999 in respect of vehicle no. UHA 429.

PW 99 Ganga Chandra Agrawal

He has deposed that he had introduced Harish Khandelwel, since deceased in opening his account no. 313 at Allahabad Bank at Harmu Housing Colony Branch and also proved certain documents. He has proved

Ext. 21 – Money receipt dt. 27.12.95 in the pen and signature of Harish Khandelwel.

Ext. 3/469 to 3/479 – Signature of Harish Khandelwal over 11 invoices annexed with CNC bill no. 301/95-96 of M/s. A.B. Sales.

PW 100 P. Venkateshan

He was Sr. Manager, Distribution of Concept Pharma and has deposed that he had sent reply to the CBI regarding details of Sulcoprim powder, Concimin, Tiamutin with regard to batch no., manufacturing details and quantity supplied in the Bihar. Further he has stated that Concimin powder was not packed in 5kg rather it was only packed in 2.5kg packet. He has also deposed that certain documents were seized by CBI and whenever a medicine is sold to any distributor in Bihar billing is done through Patna Depot. . He has proved

Ext. 1/34 – Reply letter no. 992 dt. 27.12.96

Ext. 6/25 – Seizure memo dt. 8.7.97 of certain documents from Bombay Office by Sri. S.N. Choudhary, Inspector.

Ext. 3/480 to 3/537 – Signature of Arun Kumar Mishra, Sales Executive, Patna on the photocopy of 58 invoices issued by Patna Depot.

PW 101 Krishna Kumar Sahu

He was posted as TVO Chaupi (Kuru), Lohardaga from 26.10.89 to 20.2.96 and deposed that in the year 1995-96 Dr. Braj Bihari Singh was Pariyojana Padadhikari there and he had asked him to prepare bill for receiving feed and he refused to do the same. Further he has deposed that he then pressurized him that Dr. S.B. Sinha has given order to do so and then he issued receipt in the capacity of TVO Chaupi. He has further stated that this occurrence took place in June 1995 and he gave receipt for receiving yellow maize 10000 quintal each for two places. He has also stated that he further gave false receipt of GNC 500 quintal, fish meal 500 quintal and no article was received nor any entry was made in any register. He has further deposed that he had no knowledge that there was any scheme for receiving the feed and during his tenure at Chaupi there was no pig and even in Lohardaga district there was no pig farm and further that for Lohardaga district there was no scheme for distribution of feed in the year 1995-96. He has also stated that there was no need of any feed in Lohardaga district for which he issued the receipt.

PW 102 Dr. Minu Saran

She was posted as TVO Patratu Block Kisko, District- Lohardaga from 26.10.89 and 25.1.91 took charge of Block Veterinary Officer, Seneha Block. She has deposed that her duty was to treat, immunize, artificial insemination and artificial pregnancy and as TVO she was never assigned the work of distribution of cattle feeds. Further she has deposed that in the year 1991-92 as Veterinary Officer she had distributed some feed but that ended in 1993. She has also stated that in the year 1995-96 neither there was any distribution of cattle in the Lohardaga district nor there was any scheme for supply of feed to the cattle. She has also stated that in the year 1995-96 no feed material was received and during that period Dr. Fanindra Kr. Tripathi was DAHO, Lohardaga and before him Dr. Maheshwar Pd. Verma was the DAHO and Dr. Sashi Bhushan Verma was TVO (Mobile). She has also stated that Dr. Braj Bihari Singh was posted as Pariyojana Padhadhikari, Gahan Sukar Vikash Padhadhikari, Lohardaga and on his pressure without any order being received she issued receipt for receiving yellow maize 2800 quintal thrice and thereafter about 18000 quintal in installments of 600 quintals, GNC 1000 quintal, fish meal 1000 quintal. She has also stated that feed material in such quantity was never required as there was no scheme for distribution of feed. She has also stated that there was no stock register for feed grain though she was maintaining stock register for medicine and vaccine.

PW 103 Dr. Shankar Prasad

He was TVO Kairu, Kuru Block, Lohardaga since 22.5.92 and his area of area was treatment immunization etc. He has further stated that Dr. Maheshwar Prasad Verma was DAHO and Dr. Sashi Bhushan Verma as TVO (Mobile) and from them he had sent requisition for distilled water but very meager supply was made and they obtained a receipt from him on very large quantity of supply and when he objected he was threatened by them and under threat and duress he give so. He has also stated that he had also issued receipt for receiving feed grain 2000 quintal being compelled by Dr. M.P. Verma and again by Dr. P.K. Tripathi he later join as DAHO for 30,000 quintal of pig feeds but no articles were issued. Further he has stated that Dr. Braj Bihari Singh, Pariyojana Padhadhikari, Gahan Sukar Vikash Prakhhand also forged him to issue receipt for receiving 10000 quintals of cattle feed and another time 9000 quintal of cattle feed but no amount of cattle feed was received. He has also stated that there was no scheme for distribution of cattle feed in Lohardaga nor there was any justification for the same and the receipt she granted under pressure.

PW 104 Bhola Oraon

He has deposed that while he was posted as Pig Attendant at PBF, Hotwar on 12.4.97 the godowns of Hotwar farm was measured by CBI in presence of Babu Lal hembran and L. P. Yadav and other officials and he had also put his signature over the Panchanama. He has proved

Ext. 3/538 to 3/540 – Signature of witness Babu Lal Hembran and L.P. Yadav respectively on the measurement report (Panchanama).

PW 105 Nawal Kishore Bajaj

An official of Bank of India and deposed about sending of documents relating to Bank Accounts of at Main Road Branch, Ranchi of M/s Ekta Veterinary Works, Ranchi, Prop. and sole operator B.P. Sinha. Further he has stated that it was a cash credit account for which no account number was being given during that period. He has proved

Ext. 1/35 – Reply letter dt. 14.2.2000 sent to the CBI

Ext. 4/34 – Statement of account of

PW 106 Dr. Sanjeev Kumar

He has deposed that he joined as Incharge Manager, PBF, Kanke on 29.2.96 and remained till March 1997 after the scam was known on the orders of then RD Dr. M.P. Shah and the then Manager R.N. Pandey was absconding. Further he has deposed that one Md. Kalam, an employee used to look after the godowns and keep the keys. After he joined there he supervised the feeding of pigs and stock register of feed, medicine and equipments were being maintained. In paragraph 10 he has given the position of livestock as on 27.2.96 as follows and stated that the feed was being given as per the Govt. approved scheduled.

Breedable male -	74
Breedable female-	396
Adult male -	68
Adult female -	261
Weaner male -	342
Weaner female -	303
Sekling male -	283
Sekling female -	230
Frowing male -	22
Frowing female -	18
Total -	1731

He has proved the various registers.

Ext. 22 – Livestock register from 1.4.95 to 1.4.96

Mark X – Feed stock register of 1995-96

Ext. 22/1 – Feed register Vol. 1 from 25.2.96 maintained by him.

Ext. 22/2 – Duplicate livestock register.

PW 107 Dr. Subhash Rao Kumthekar

He is official of M/s Wockhardt Ltd. at its Head Office at Bombay and deposed that his company manufactures medicine for human and animals and he is Incharge of Veterinary Division. Further he has deposed that M/s Trident Lab, Patna was the distributor for Bihar. He has also stated that there were authorized stockiest also for distribution of medicine but M/s Ekata Veterinary Works, Ranchi, B.R. Pharma, Patna, M/S Bhagat & Co, Ranchi were not the authorized stockiest. Further he has stated that he had sent reply to the CBI about the descriptions of medicine sold in Bihar. He has proved

Ext. 1/36 – Reply letter dt. 20.12.96.

PW 108 Harishankar Behra

He is an employee of Sundergarh RTO, Orissa and deposed that reply was given to CBI regarding vehicle no. OR 16 6923 and OR 16 0126 and the registration number were of Rajoot motorcycle and scooter respectively. He has proved

Ext. 1/37 – Reply letter dt. 19.1.97 to the CBI

PW 109 Rana Subodh Sharma

He has deposed that he joined in the AHD in the year 1964 and was working as Accountant in the PDO Office, Ranchi on transfer in June 1979 and at that time Dr. Vidhya Bhushan was PDO and Dr. C.B. Dubey was PDO from 1983 till the institution of the case. Further he has stated that Umashankar Prasad was the Bill Clerk and as Accountant his duty was to check the bills prepared by the clerk and to put up the same before PDO who was the DDO also and after his signature the bills were sent to Treasury and the endorsed bill were handed over to the suppliers after obtaining their signature in the CNC register and they used to get the same passed from treasury and deposit the draft prepared in the name of their firm in their account. He has also stated that his duty was to see bank draft and to enter the same in the cash book (para 2). Further he has stated that bill book, contingent register, treasury messenger book, advice register were being maintained and relevant entries were made therein by the bill clerk and he used to put his signature. He has also stated that the bank drafts issued in the name of supplier of Patna was being collected by Dr. S.B. Sinha and he used to send the money receipt in the office. Dr. C.B. Dubey used to make available the drafts of local supplier and sometimes by the office on his direction. Further he has stated that it was his duty to

prepare expenditure statement and audit compliance report (para 3). Further he has stated that for expenditure the requisitions were being prepared for allotment on the direction of PDO and he used to collect the requisitions and gave it to Dr. S.B. Sinha and the allotment orders thus received was given in the office by the PDO. However, sometimes the allotment letters were received through post but the amount therein was very meager. However, the allotment letter received through PDO and Dr. S.B. Sinha were for heavy amounts and for that he had once objected to Dr. C.B. Dubey that the amount in the allotment letters are very high and not required but he was rebuked by him that it was none of his business (para 4). He has also stated that on a single day bills were being prepared for heavy amounts and the amounts were withdrawn and from the bare eyes it appeared that the amounts are very huge and not at all required but he used to obey the dictates of Dr. C.B. Dubey (para 5). He has also stated that the Managers and Veterinary Offices of Hotwar and Kanke used to give receiving certificate on the invoices submitted by suppliers and Dr. C.B. Dubey was DDO for both the places. Every invoice was being signed by the supplier or his representative and the bill clerk Uma Shankar Pd. used to write "bill passed for" and after preparing the bill and affixing the seal the same was put up before him. Before passing the bill, supply order and the sanction order of the competent authority was also verified as also the fact whether the amount is within the received allotment and thereafter bills were put up before the PDO (para 6). Dr. C.B. Dubey also used to put his signature on the bill book, CNC register, treasury messenger register and advice register.(para 8). He has also stated that he and Uma Shankar Pd. used to go to treasury for passing of the bills and after the bills were passed by the treasury the same were produced in bank and drafts were received and the drafts were entered in the bill book and cash book and as per direction of Dr. C.B. Dubey and S.B. Sinha the same were handed over to the suppliers. (para 9). He has also stated that Dr. S.B. Sinha used to give the money receipt of Patna suppliers and Dr. C.B. Dubey of local suppliers and some times the office also used to give the money receipt.(para 10). Further he has stated that invoices were prepared in duplicate and signed by Dr. C.B. Dubey. He has also stated that sanction order received from RD office were of Rs. 50,000/- and from Regional Jt. Dir. Rs. 15,000/- and from the PDO Rs. 5,000/- as this was their financial limit but they used to sanction supply orders in huge number valuing more than lakh rupees on a single day contrary to the financial rules (para 12). He has also stated that Dr. S.B. Sinha, Dr. K.M. Pd used to select supplier, material, amount, unit

to be supplied etc (para 13). He has also stated that he knows most of the suppliers, AHD officials and treasury officials and knows their writing and signature (para 14 & 17). He has also stated that on festival days Dr. S.B. Sinha used to dole out gifts to the employees on some occasions and he had also received some amount.(para 15). Further he has stated that his statement was recorded u/s 306 Cr.P.C. and he has proved his writing and signature. He has also stated that normally allotment of 2 crores was received in a financial year for PDF, Ranchi and in between Sept. 95 to Nov. 95 the withdrawal was Rs. 12,98,00,000/- and this proves the fact that there was excess withdrawal and such quantity of supply of material was not required and the bills prepared could have provided feed for 5 years. He has proved

Ext. 23 to 23/57 - Contingent bills of various suppliers, identifying signatures of supplier and signatures of all officials.

Ext. 3/541 - Signature of witness on his statement recorded u/s 306 Cr.P.C.

Ext. 23/58 to 23/102 - Contingent bills of various suppliers, identifying signatures of supplier and signatures of all officials.

Ext. 23/103 to 23/152 - Contingent bills of various suppliers, identifying signatures of supplier and signatures of all officials.

Ext. 23/153 to 23/180 - Contingent bills of various suppliers, identifying signatures of supplier and signatures of all officials.

Ext. 23/181 to 23/186 - Contingent bills of various suppliers, identifying signatures of supplier and signatures of all officials.

Ext. 22/3 - Contingent register PDO, Ranchi, 95-96 Vol. I., Uma Shankar Pd.

Ext. 22/4 - Contingent register PDO, Ranchi, 95-96 Vol. II, entry by Dr. Uma Shankar Pd.

Ext. 22/5 - Bill book 95-96 PDO, Ranchi, entry by Dr. Uma Shankar Pd.

Ext. 22/6 - Stock register of feed, PBF, Kanke, non plan scheme, entry by Dr. R.N. Pandey.

Ext. 22/7 - Feed Computation Register, PBF, Kanke, 95-96, Meso Plan entry by Dr. R.N. Pandey.

Ext. 22/8 - Feed computation register, non plan 95-96, PBF, Kanke, entry by Dr. R.N. Pandey.

Ext. 22/9 - Feed computation register 95-96, PBF, Kanke, Meso Plan, entry by Dr. R.N. Pandey.

Ext. 22/10 - Stock register for medicine 94-95, PBF Kanke, entry by Dr. R.N. Pandey

Ext. 22/11 - Stock register for medicine Vol. II, 94-96, PBF Kanke, entry by Dr. R.N. Pandey

Ext. 22/12 - Stock register for medicine PBF Kanke, entry by Dr. Sandeep Kumar.

Ext. 22/13 - Stock book of feeds, PBF, Kanke, entry by Dr. Sandeep Kumar.

Ext. 22/14 - Stock register of medicine, PBF, Hotwar, entry by Dr. Madan Kumar Sinha.

Ext. 22/15 - Stock book of medicines for imported pigs, PBF, Kanke, entry by Dr Sandeep Kumar.

Ext. 22/16 - /Stock register of medicine and feed supplements, PBF, Kanke, entry by Dr. R.N. Pandey.

Ext. 23/187 to 23/189 - CNC bill no. 279, 277 & 278 of M/s P.N. Enterprises.

Ext. 3/542 to 3/545 - Signature of Ashok Kumar Yadav over two money receipts annexed with CNC bill no. 303/95-96.

Ext. 23/190 to 23/194 - CNC bill Nos. 174 to 178/95-96 (five) of M/s Chotanagpur Cattle Food Supply Co., Ranchi.

Ext. 23/195 - CNC bill 219/95-96 of M/s Akata Veterinary Works.

Ext. 23/196 - CNC bill 301/95-96 of M/s A.B. Sales, Ranchi.

PW 109 Rana Subodh Sharma - proved Ext. 21/1 to 21/118 - 118 money receipts, 10 of M/s Mallik Enterprises, 3 of Trishul Enterprises, 20 of M/s Shaad & Co., 5 of M/s Jai Bhandar, 2 of Animal Care Co., 1 of M/s Ram Naresh Mahto, 1 of Akata Veterinary Works, 1 of M/s Indraprashta Agency, 2 of M/s Shree Shankar Drug House, 2 of M/s Super Medico, 2 of M/s Shree Ram Enterprises, 1 of M/s Animed, Jamshedpur, 3 of M/s Care & Cure, 1 of M/s Bharat Agency, 1 of M/s High-tech Veterinary Care, 2 of M/s Anomvet, Patna, 1 of M/s Vyapar Kutir, 2 of M/s Uday Agency, 1 of M/s Sharda Drugs, Ranchi, 10 of M/s Bihar Surgico Medico Agency, 2 of M/s Samarpan Veterinary Enterprises, 1 of M/s Ria Medical Stores, 2 of M/s Krishna Murari Enterprises, 10 of Bhagat & Co., 20 of M/s Commercial Suppliers and Distributors, 10 of M/s B.R. Pharma, 2 of M/s Mastrin Pharmaceuticals.

Ext. 21/119 - One money receipt of M/s Kuldeep Raj Enterprises.

Ext. 21/120 to 21/129 - 10 money receipts of M/s A. Traders.

.Ext. 21/130 to 21/131 - 2 money receipts of M/s Shyam Industries.

Ext. 21/132 - 1 money receipt of M/s Rajeev Enterprises.

Ext. 21/133 - 1 money receipt of M/s Jaiswal Stores, Ranchi.

Ext. 22/18 - Stock register 1986 to 1995 of PBF, Hotwar bearing signature, writing of Dr. Dharmendra Prasad Srivastav and Dr. Madan Kumar Sinha.

Ext. 2/19 - Stock register 1995-96 of PBF, Hotwar bearing signature, writing of Dr. L.P. Yadav.

Ext. 18/78 & 18/79 - Receipt of receiving material pasted on page 14 of Ext. 22/19 certified by Dr. C.B. Dubey.

Ext. 8/1 to 8/10 - 10 challans of M/s A. Traders, Patna under signature of Ravi Kumar Sinha.

PW 110 Kamla Kant Prasad Rai

He was posted as DTO, Rohtas and gave reply to the CBI regarding vehicles. He has proved

Ext. 1/38 - Reply letter dt. 12.7.97 with annexure of details of vehicles.

PW 111 Mukesh Sahni

He has deposed that he is proprietor of M/s Mukesh Pharma, Khagaul Road, Mithapur, wholesale dealer of veterinary and poultry medicine having account at Bank of India, Birchad Patel Mark, Patna and on the request of Ram Kumar Diwakar, proprietor of Adars Pharma, he introduced them in the bank. M/s Adars Pharma had two partners Ram Kumar Diwakar and Shri Gandhi and they had signed in his presence but he was not knowing the full and real name of Shri Gandhi though he was known to him by face as he was sales representative of SKF and used to supply medicine in his shop. Further he has deposed and identified the photograph of Sunil Gandhi as affixed on the account opening form of State Bank of Patiala, Patna and also identified his signature over the same and said that this is the signature which he had put at the time of opening account which was introduced by him. He has proved

Ext. 3/544 to 3/546 - Signature of witness, Ram Kumar Diwakar and Shri Gandhi on the account opening form.

Ext. 24 - Photograph of Shri Gandhi on the account opening form.

Ext. 3/547 to 3/550 - Two signatures of Shri Gandhi over specimen signature card.

Ext. 11/95 to 11/154 - Signature and writing of Shri Gandhi over 20 invoices with CNC bill 233/95-96 and 40 invoices with CNC bill 237/95-96 of M/s Magadh Distributors, Patna.

PW 112 Kamal Kumar Gupta

He is a transporter and proprietor of Bhartiya Road Career Pvt. Ltd. having several vehicles (trucks) having National Permits including truck no. BHH 7365 and the said vehicle met with an accident in the month of Sept. 1995 and in Oct. 95 it was in garage for repair and started plying from Dec.95 and his transport agency never carried feed for M/s Chotanagpur Veterinary Enterprises of Suresh Dubey.

PW 113 Sunil Samson

He is employee of Pfizer Ltd., Mumbai and deposed that his company manufactures both human and veterinary medicine and the medicines manufactured were sent to Central Ware House where records were maintained batch wise and that is called Central Ware House Kardex and from there products were sent to C&F agents with stock transfer advise. He has also stated that 44609 vials of Terramycin long acting 30ml batch no. 420-53034 was received in Sept. 94 in the Central Ware House and out of that stock 2600 vials was transferred to C&F agent, Patna on 12.9.94. Further he has deposed about seizure of some documents by CBI and preparation of seizure memo by S.N. Choudhary, Inspector CBI. He has proved

Ext. 6/26 – Seizure memo dt. 30.6.97.

Ext. 25 – Central Ware House, Kardex of Pfizer Ltd.

Ext. 25/1 – Batch record sheet of Terramycine L.A. batch no. 420-53034 showing total quantity packed 44609 vials.

Ext. 1/39 – Reply letter dt. 30.12.96 sent to the CBI.

PW 114 Sunil Kumar

He was posted as Junior Engineer in C.I.P., Kanke and was directed by the head office to assist CBI in measuring the godowns and accordingly he in presence of S.N. Pandey, Inspector, Daulat Ram, Sub Inspector of CBI, Dr. L.P. Yadav, Bhola Oraon and Babulal Hembram two staffs measured 4 godowns and prepared statement (panchnama) and all the above persons put their signatures over the same. He has proved

Ext. 6/27 – Panchnama (measurement sheet) of 4 godowns prepared by the witness and bearing signature of S.N. Pandey, Inspector, Daulat Ram, Sub Inspector of CBI, Dr. L.P. Yadav, Bhola Oraon and Babulal Hembram.

PW 115 Suresh Ram

He is owner of truck no. BPN 9015 with National Permit and deposed that neither he knows Suresh Dubey nor his firm M/s Chotanagpur Veterinary Enterprises and also never transported GNC to Hotwar farm.

PW 116 T. Gopal Krishnan

He has deposed that he was Manager in Suprabhat Pharma, Patna and the firm was distributor of Sarabhai Chemicals. Further he has deposed that 400 vials of Vitamin ADBE of batch no. V4B3596 was received in Patna office on 22.3.94 along with bill of Sarabhai Chemicals. Further he has deposed that M/s Hi-tech Veterinary Care, Ranchi is neither the authorized wholesaler nor any medicine was ever supplied to it. He has also stated that out of the 400 vials of the medicine received 50 vials to M/s. Agrovvet Sales,

100 vials to M/s. P.K. Jaiswal and Company, 50 vials to Baishnow Enterprises, Ranchi and rest 200 vials to a dealer at Nawada, Patna were sold but this medicine was never sold to any dealer of Gaya. He has also stated that apart from the 400 vials no other medicine of this batch number was received. He has prove

Ext. 3/551 – Signature of the witness over Xerox copy of bill of Sarabhai Chemicals.

PW 117 Sunil Kumar

He is Officer of Punjab National Bank and has deposed about production of document in the office of CBI relating to A/c no. 1583 at Mahavir Chowk Branch, Ranchi of M/s P.N. Enterprises, a partnership firm having two partners Rohit Sinha and Dr. A.K. Sinha. He has proved

Ext. 6/28 – Seizure cum production memo dated 10.9.99.

Ext. 2/2 – Account opening form of A/c no. 1583

Ext. 3/552 – Signature of B.K. Choubey, Bank Official verifying the specimen signature card having signatures and photographs of both partners over A/c no. 1583.

Ext. 4/35 – Statement of account of A/c no. 1583.

Ext. 3/553 to 3/556 – Signature of A.K. Sinha and bank official over four pay-in- slips through which demand drafts were credited in A/c no. 1583.

PW 118 Saban Aain

He is official of Canara Bank and deposed about production of documents relating to A/c no. 2423 at Main Branch S.N. Ganguli Road of M/s. Bhagat & Co., proprietor and sole operator P.K. Jaiswal, A/c no. 2854 of M/s. Shree Shankar Drug House, sole operator Smt. Sulekha Devi. He has proved

Ext. 1/40 – Forwarding letter dated 22.12.99 relating to sending documents of A/c no. 2423 to CBI.

Ext. 4/36 – Statement of account of A/c no. 1583.

Ext. 3/557 to 3/559 – Signature of witness over three pay-in-slips through which drafts were credited in A/c no. 1583.

Ext. 1/41 – Forwarding letter relating to sending documents of A/c no. 2854 to CBI.

Et. 3/560 – Account opening form of A/c no. 2854

Ext. 3/561 – Letter of proprietorship of A/c no. 2854.

Ext. 3/562 – Signature of witness over specimen signature card of A/c no. 2854.

Ext. 4/37 – Statement of account of A/c no. 2854.

Ext. 3/563 to 3/64 – Signature of witness over two pay-in-slips through which amounts were credited in A/c no. 2854.

PW 119 Nawal Kishore Singh

He is official of Union Bank of India and deposed about sending of document relating to C/A/c no. 11070 of M/s Anomvet Pharma, prop. and sole operator Naresh Prasad to CBI. He has proved

Ext. 1/42 - Forwarding letter relating to sending documents of A/c no. 11070 to CBI.

Ext. 4/38 - Statement of account of A/c no. 11070.

Ext. 3/565 to 3/567 - Certificate and signature of the witness over account opening form and specimen signature card of A/c no. 11070.

Ext. 3/568 - Certificate in the pen of witness over two pay-in-slips of A/c no. 11070.

PW 120 Rajendra Kumar Julka

He is introducer of accused Nand Kishore Prasad in opening account of M/s Trishul Enterprises, Prop. Nand Kishore Prasad at SBI, RMCH Campus Branch, Ranchi.

PW 121 Daniel Kochu Kunju

He has been working at branch office, Patna of Ranbaxy Ltd. since Feb. 1996 and deposed that medicine of his company is distributed in Bihar only from his branch office and further stated that details of medicine Hivit was sent to the CBI. Further he has stated that 2394 vials of Hivit inj 30ml Batch no. H00395 was received by Patna Office and the entire vials were supplied to M/s Samarpan Veterinary. He has also stated that 9198 vials of Hivit inj 30ml Batch no. H00495 and out of that 6174 vials were supplied to M/s Samarpan Veterinary and the remaining 2520 vials were transferred to Calcutta Office. He has also stated that 1134 vials of the above medicine batch no. H01994, 252 vials of batch no. H02094 were also supplied to M/s Samarpan Veterinary through invoice no. 646 dated 31.3.95. He has also stated that medicine of his company is supplied only to authorized stockiest and M/s Samarpan Veterinary is the authorized stockiest. He has also stated that no supply order was ever received by Ranbaxy nor any medicine has been supplied directly from the Ranbaxy Co. He has proved

Ext. 1/45 - Reply letter dated 20.12.96.

Ext. 1/44 - Reply letter dated 31.10.98.

PW 122 Kartik Das

He is official of SBI and deposed about sending documents o A/c no. 405,108 and 419 at R.I.T. Branch, Jamshedpur to CBI. Further he has stated that A/c no. 405 in the name of M/s Shree Ram Enterprises, Prop and sole operator Subhashis Deb. Further he has stated that A/c no. 108 was also in the name of Shree Ram Enterprises but it was a loan account.

There were three partners Subhashis Deb, Snehashis Pradhan and Anita Ranideb. Further he has stated that A/c no. 419 in the name of M/s Animed, Prop. Debashis Deb. He has proved

Ext. 1/45 – Forwarding letter dt. 31.7.99

Ext. 1/46 – Forwarding letter dt. 7.8.99

Ext. 4/39 – Statement of account of A/c no. 405.

Ext. 4/40 – Statement of Account of A/c no. 108.

Ext. 19/10 to 19/11 – Two demand drafts issued by SBI, Doranda in favour of Shree Ram Enterprises.

Ext. 4/41 – Statement of account of A/c no. 419.

PW 123 Ram Nath Prasad

He is typist in the Law Department. Govt. of Bihar and deposed that Shri Rajendra Prasad was Secretary in the Law Dept. in 1999- 2000 and had given him the drafts of sanction order for typing and accordingly he had typed 4 sanction orders. He has proved

Ext. 26 – Sanction order no. 2692 dt. 20.7.2000.

Ext. 26/1 – Sanction order no. 2691 dt. 20.7.2000.

Ext. 26/2 – Sanction order no. 5638 dt. 30.12.99.

Ext. 26/3 – Sanction order no. 5636 dt. 30.12.99.

PW 124 Madan Mohan Lal

He has deposed that on receiving a written report from the then S.D.M., Ranchi Shri Mahendra Prasad Yadav, Doranda P.S. Case No. 41/96 was registered and the then Sr. S.P. Sri. R.D. Suwarno directed me to take up the investigation and at that time he was posted as S.D.P.O., Khunti and he took up investigation on 3.2.96 and during investigation prima facie case was found that in the FY 1994-95 allotment of Rs. 1,39,19,000/- was given to Pig Development but during the period Sept. 95 to Oct. 95 a sum of Rs. 12,98,000,00/- was withdrawn. He has further stated that the estimate budget for FY 1995-96 in the head of Piggery Development was Rs. 2,02,01,000/-. He has also stated that the documents seized by the informant Shri. Mahendra Prasad Yadav, the then S.D.M., Ranchi was also handed over to the police. He has also stated that during investigation he visited Hotwar Farm on 3.2.96 and verified the live stock present there and found 460 pig (both male and female) in Piggery Unit no. 10, found 1922 pig (both male and female) in Piggery Unit no. 20. He has further given the position of live stock as on day of poultry Batak, batter and buffalo. He has further stated that in the process of investigation he received an order dt. 21.3.96 from Sr. S.P., Ranchi wherein direction was given to hand over the investigation with entire document to the CBI and on 2.4.96 Shri D.B.

Singh, DSP CBI took charge of the investigation and the documents. He has proved

Ext. 3/569 – Endorsement regarding registration of Doranda P.S. Case No. 41/96 by the then O/C Shri Awadesh Nandan Singh, Doranda P.S.

Ext. 27 – Formal F.I.R. of Doranda P.S. Case No. 41/96.

Ext. 6/29 to 6/30 – Seizure cum production memo dt. 20.2.96 of received document from the informant Shri Mahendra Prasad Yadav, the then S.D.M., Ranchi.

PW 125 Satendra Kumar Sinha

He is official of SBI and deposed about A/c no. 11747 at RMCH Campus Branch, Ranchi of Deepak Kumar Singh who was also operating the account and further corroborated Ext. 3/17, the account opening form.

PW 126 Durga Charan Samanta

He was Head Clerk in Commercial Taxes Dept. Ranchi and deposed that a trader is required to obtain registration before doing business from the Sales Tax Dept. and they give the detail of their address as well as about the nature of the firm viz. partnership firm with all partners, ownership firm. Further he has deposed that M/s Chotanagpur Cattle Food Supply Co. was registered in the Sales Tax Dept. at Patna and this is a partnership firm having 4 partners Md. Sayeed, Md. Tauheed, Md. Ekram and Md. Hussain. Further he has stated that M/s Indraprastha Agency, Ranchi, M/s Krishna Murari Enterprises, Dhurwa, Ranchi, M/s Baishnow Enterprises, Ranchi, M/s Arke Enterprises, Ranchi, M/s Sanjay Sinha, Ranchi and M/s Shaad & Co. are proprietorship firm. He has also stated that in a partnership firm change of partners occurs.

PW 127 Sushil Dutta

He was Assistant in South Chotanagpur Regional Office of AHD since 1986 and deposed that he was working in dispatch sanction and carrying out the orders of the then RD. He has further stated that Dr. Junul Bhengraj was RD, Late Dr. S.B. Sinha was RJD, Dr. K.M. Prasad was AD and DR. Ramesh Rai, Dr. Hridaya Shankar Sinha, Dr. Gopal Pd. Sukla, Dr. Sashi Kr. Singh and Dr. Gyanandra Pd. Srivastava were SVOs and RVOs. Further he has stated that RVOs and SVOs used to prepare supply order in triplicate or quadruplicate and RD used to sign on every supply order and then it was received by him in dispatch section and he used to give the dispatch number and date on every supply order. He has also stated that secret information was given for giving supply orders to suppliers for supply of medicine manufacturing company and he never dispatched any supply order to the medicine manufacturing company. Further he has stated that he only

used to issue dispatch supply order and on a single day 500 to 1000 supply orders were being shown to have dispatched on the register. He also admitted that suppliers used to take supply orders relating to medicine manufacturing company by hand.

PW 128 V.G.S. Bhatnagar

He is G.E.Q.D. Kolkata and deposed that he received documents from S.P.E., CBI, Ranchi for examination and report. He has given opinion that the signature of Braj Bhushan Prasad, Mahendra Prasad on both the documents are of same person. He has proved

Ext. 1/47 - Forwarding letter sent to the CBI along with opinion and report.

Ext. 29 - The report of G.E.Q.D.

Ext. 29/1 - Forwarding letter.

Ext. 29/2 - Detail opinion

PW 129 Laxmi Nath Mishra

He was Assistant in RTO Office, Mirzapur and deposed that information was given to CBI regarding some of the registration number. He has proved

Ext. 1/32 - Letter dt. 19.8.99

Ext. 1/33 - Letter dt. 17.8.99.

PW 130 T.G. Chandramohan

He was officer of Alembic Co. and deposed that his company manufactures medicine for human and veterinary and details of some medicines were sent to the CBI through four letters enclosing invoices of Patna Office. Further he has deposed that some documents were collected by the CBI from his office and the seizure memo was prepared. Further he has stated that he had instructed Patna Office to provide information to CBI and accordingly Patna Office sent information to the CBI and further issued a correction letter. He has also stated that a seizure memo was also prepared at Patna depot. He has proved

Ext. 1/48 to 1/51 - Reply letters dt. 1.2.97, 3.6.97, 19.3.97 and 19.3.97.

Ext. 3/561 to 3/568 - Signature of witness over seizure memo as well as on the documents enclosed with seizure memo.

Ext. 1/52 & 1/53 - Reply letter dt. 5.2.97 and 4.2.97 sent by Patna Office to CBI.

Ext. 1/54 - Correction letter sent by the Patna Office to the CBI.

Ext. 3/569 - Signature of B.K. Choudhary, Depot Incharge, Patna on the seizure memo.

PW 131 Nitya Fukan

He is official of RTO, Gawahati and deposed that information was given to the CBI regarding some of the vehicles. Further he has stated that as per their office record vehicle no. AS 02 0775, AS 02 447, AS 02 2460, AS 01 1461 and AS 05 1719 were scooter, Bajaj scooter, scooter, Maruti car and scooter respectively. He has proved

Ext. 1/55 – Reply letter 5692 dt. 11.7.97 with four pages as annexures containing details of vehicles.

PW 132 Prabhat Kumar Goyal

He is official of RTO, Banaras and deposed that information was given to the CBI regarding certain vehicles. He has proved

Ext. 1/56 – Reply letter sent to the CBI including annexures in 10 pages containing the details of vehicles.

PW 133 Krishna Kant Prasad

He is official of DTO, Munger and deposed that information was sent to CBI that vehicle no. BRH 6204 and BRH 6834 were registered as Auto Cicle Moped and Priya Scooter respectively. He has proved

Ext.1/57 – Reply letter no. 258 dt. 4.6.97.

(Corroborated by PW 156)

PW 134 K.S.R. Acharya

He is official of DTO, Vijaywara and deposed that reply was given to the CBI that AP 16/T 5911, AP 16 1616 and AP 16 5118 were not trucks as per their office records. He has proved

Ext. 1/58 – Reply letter no. 42528 dt. 7.10.97 with annexure in 13 pages.

PW 135 Preetam Kumar Jain

He is broker of food grain at Delhi and deposed that Bishan Swaroop and his son Sushil Kumar had approached him and told that they want to supply GNC and they will pay Rs 1/per quintal as commission for that and further told that will give cheque for the purported supply and after deducting the commission amount the rest amount will be returned and he agreed. He has further reiterated that he only issued cash memo but did not sale any amount of GNC. He has further deposed that he gave his statement of account with bank A/c No. and cash memo to CBI. He has proved

Ext 1/59 – Statement of A/c

Ext 3/579 to 3/591 – Signature of witness over bank statement and cash memos.

PW 136 Ram Niwas Jain

He is broker and commission agent of food grain such as rice and pulses at Delhi and runs business in the name of his firm M/s Parashnath Traders and

his firm never does business of GNC. Further he has deposed that Bishan Swaroop and his son Sushil Kumar had approached him and told that they want to supply GNC and they will pay Rs 1.75/per bag(either of 75 kg or 65 kg) as commission for that and further told that they will give cheque for the purported supply and after deducting the commission amount the rest amount will be returned and he agreed. The cheque was given in the name of M/s Vijay Mallick. He has further deposed that he gave his statement of account with bank A/c No. and cash memo to CBI. He has proved

Ext 1/60 – Statement of A/c of year 92-93

Ext 1/61 – Statement of A/c of year 95-96

Ext 3/592 to 3/595 – Signature of witness over bank statement

PW 137 Ishwar Jain

He is broker and commission agent at Delhi and his firm M/s Goyal Rice Trading Company and deals in rice and pulses. He has also stated that he does not regularly do business in GNC. He has also stated that Bishan Swaroop and Sushil Kumar had approached him and introduced themselves as wholesalers and demanded GNC but I told them that there is no GNC with him. Then they told him that they would themselves purchase the GNC and sell it and he is only required to give his bill for which commission will be paid @ .75 paise per quintal. And I agreed for the proposal and only gave the bill for which cheque was received from M/s Mallik Enterprises by Bishan Swaroop and his son Sushil Kumar came with the cheque which was credited in his account and after deducting the commission amount rests amount of the cheque was returned. Further he has deposed that CBI had seized certain documents from him. He has proved

Ext.1/62 – Details of account of the year 1992-93.

Mark X/1 – Details of account of the year 1995-96.

Ext.3/596 to 3/601 – Signature of the witness over details of account of Punjab & Sindh Bank.

PW 138 Ram Bilash Garg

He is commission agent of food grains at Delhi mandi and deposed that Bishan Swaroop and Sushil Kumar for M/s Mallik Enterprises approached him for purchase of GNC and told him that they would purchase and sell GNC themselves and he had only to provide cash memo for which he would be paid commission @ 75 paise per bag for which he agreed and paid cheque of Mallik Enterprises which was credited in his account and after deducting the commission amount the rest amount was returned to them and in between 1993-94 and 1995-96 this arrangement took place on two

to three occasions. He has also stated that CBI had obtained details of account from him. He has proved

Ext.1/63 – Details of account

Ext. 3/602 & 3/603 – Signature of witness over bank statement Mark

X/2 to X/4 – Details of statement.

PW 139 Sitaram Singhal

He is also commission agent of food grains in Delhi mandi having firm M/s Shanti Trading Corporation and deposed that he does not deal in GNC but Bishan Swaroop and Anil Kumar, his son for M/s Mallik Enterprises approached him for giving them bill only on commission @ 50 paise per bag for which he agreed. Further he has stated that between 1993-94 to 1995-96 he gave only bills to Bishan Swaroop for which cheque of M/s Mallik Enterprises was given and he got the cheques credited in his account at Syndicate Bank and he gave them the cheque for the commission amount. He has also stated that he had given the details of account to the CBI. He has proved

Ext.3/604 to 3/631 – Signature of the witness over details of bank account.

PW 140 Parvesh Kumar Nagpal

He is also commission agent at Delhi mandi having his firm M/s J.D.M. Rice Company which deals in tax free items such as rice, GNC. Further he has deposed that one Bishan Swaroop, broker had approached them for Mallik Enterprises in the year 1995-96 and proposed he wants bill @ 75paiseper bag and he agreed to his proposal and accordingly issued them cash memo but no GNC was supplied. He has further deposed that he was given cheque and which was credited to his account and the commission amount was returned. He has also stated that CBI had collected bank accounts, cash memo from him. He has proved

Ext. 3/632 to 3/633 – Signature of the witness over bank account and cash memo.

PW 141 Rajendra Kujur

He is also commission agent at Delhi mandi having his firm M/s Prabhudayal & Sons which deals in items such as rice, pulse, GNC. Further he has deposed that one Bishan Swaroop, broker had approached them for Mallik Enterprises s and proposed he wants only bill @ 25paiseper bag and he agreed and during 1991 to 1995 several times issued them cash memo but no GNC was supplied. He has further deposed that he was given cheque of M/s Malick Enterprises, which was credited to his account and the commission amount was returned. He has also stated that CBI had collected bank accounts, cash memo from him. He has proved

Ext. 1/64 – Signature of the witness over bank account and cash memo.

PW 142 Sanjay Jain

He is also commission agent at Delhi mandi having his firm M/s K.S. Enterprises and one Bishan Swaroop, broker and his son Sushil Kumar had approached them for Mallik Enterprises and proposed he wants only bill @ Rs. 1 per quintal for GNC and he agreed and during 1993-94 to 1995-96 several times issued them cash memo but no GNC was supplied. He has further deposed that he was given cheque of M/s Mallik Enterprises, which was credited to his account and the commission amount was returned. He has also stated that CBI had collected bank accounts, cash memo from him. He has proved

Ext. 1/64 – Signature of the witness over bank account and cash memo.

PW 143 Prem Prakash

He has deposed that during 1994 to 1996 he was broker for rice and pulses but never did business of GNC and his firm was M/s Prem Trading Co., Delhi. Further he has deposed that one Bishan Swaroop for M/s Enterprises approached him to give only bill on commission @ 1 rupee per quintal and accordingly he gave cash memo in favour of M/s Mallik Enterprises to Bishan Swaroop several times in between 94 to 95/96 but never delivered GNC and in lieu thereof cheque was given by M/s Mallik Enterprises which he got credited in the account of his firm and after retaining the commission amount rest amount was returned to Bishan Swaroop. Further he has stated that CBI had sought details of transactions of bank account. He has proved

Ext. 1/66 – Details of bank account.

PW 144 Madan Lal

He is another commission agent at Delhi mandi having his firm M/s Madan Trading Company. He has also stated that M/s Mallik Enterprises approached him to Bishan Swaroop and only demanded cash memo/bill for GNC on commission of Rs.1 per quintal and accordingly he gave several cash memos without supplying GNC, received cheque of M/s Mallik Enterprises, got the same credited in the account of his firm and after retaining the commission amount the rest amount was returned to Bishan Swaroop. Further he has stated that CBI had sought details of transaction. He has proved

Ext.1/67 – Details of bank account.

PW 145 Kailash Chandra Jain

He is another commission agent having firm M/s Arihant Trading Co. dealing in food grains and deposed about giving only cash memo to Bishan Swaroop

on behalf of M/s Mallik Enterprises at the rate of 75 paise per bag and issued several cash memos during 1995-96 without supplying any GNC and receipt cheque credited in his account retained the commission amount and returned rest amount. He has also stated that CBI had collected bank statements from him. He has proved

Ext. 1/68 – Details of bank account.

PW 146 A. Narsingha Rao

He is official of R.T. A. Waskinagar, Sikandrabad and deposed that as per official record vehicle no. AP 10 1778 is a Chetak motorcycle (two wheeler) and this fact was communicated to the CBI. He has proved

Ext. 1/69 – Reply letter dt. 5.7.97 along with enclosures sent to CBI.

PW 147 Sudhir Kumar Srivastava

He is official of A.R.T.O. Jaunpur and deposed that vehicle no. UP 62 1560, UP 62 2655 and UP 62 6255 as per records are Kinatic Honda (two wheeler), truck and Swaraj tractor respectively and this fact was communicated to the CBI. He has proved

Ext.1/70 – Reply letter sent to the CBI along with details of vehicles.

PW 148 Hiralal Ram

He is posted as clerk in the AHD Directorate and till Feb. 1994 he remained posted in the dispatch section and thereafter one Kesav Rai was posted in dispatch section in his place and he was transferred to operator branch but as per mutual understanding Kesav Rai continued to work as operator and he remained working in the dispatch section. Further he has stated that there is only one dispatch section in AHD Directorate and every letters issued from the dispatch section were mentioned in the dispatched register serially and one number was never repeated. He has also stated that allotment letters were also issued to various departments of AHD and the same were also entered in the dispatched register. He has also stated that for every issuance of allotment letter there was a file. Further he has stated that reply was sent by the AHD Secretary Sri. Beck Julious regarding query made by the CBI of 147 allotment letters. Further he has deposed that memo number and date over Ext. 12/3 to 12/31 were not issued by the AHD Directorate but Ext. 12 to 12/2 are genuine allotment letters. He has proved

Ext. 28 – Note sheet and allotment letter signed by Braj Bhushan Prasad in a allotment file no. 2BT(2)105/95 head 2403-101, year 1995-96.

Ext. 1/71 – Reply letter no.2544 dt. 24.4.97 sent by Beck Julious, Secretary AHD to CBI regarding genuineness of memo number and date over the forged allotment letters.

PW 149 Baldeo Choudhary

He is official of DTO, Ranchi and deposed that details of several vehicles was sent to the CBI. He has proved

Ext. 1/72 – Reply letter no. 1306 dt.30.8.96.

Mark X/95 – Reply letter no. 1034 dt. 14.8.97.

Mark X/96 – Reply letter no. 1195 dt. 22.9.97

Mark X/97- Reply letter no. 899 dt. 22.7.97.

PW 150 Arun Kumar Sinha

He was Accountant cum Store Assistant in PDO Office, Kanke from July 96 to 2006 and deposed that requisitions were issued from his office seeking allotment to AHD Directorate, Patna. He has proved

Ext.1/76 to 1/104 – 29 requisitions issued by Dr. C.B. Dubey, PDO, Ranchi which was typed by Umashanker Pd, typist and bearing initials of Rana Subodh Sharma, head clerk and signature of Dr.C.B.Dubey.

PW 151 Mahanal Das

He is official of DTO, Dhanbad and deposed that reply letter was sent to the CBI with detail that vehicle no. BHD 8079, BHR 7546, BPR 2922 and BPR 3565 were registered as TVS Moped, Mini bus, Priya scooter and Bajaj Super scooter respectively. He has proved

Ext. 1/105 -Reply letter dt. 29.5.97 along with annexures sent to CBI.

PW 152 Raj Kumar Prasad Singh

He is official of DTO, Kaimur and deposed that reply was sent to the CBI detailing that vehicle no. BRC 7220 and BHC 3051 were registered as tractor and truck respectively. He has proved

Ext.1/106 – Reply letter no. 490 dt. 20.6.97.

PW 153 Suresh Prasad Singh

He is official of DTO, Chaibasa and deposed that reply was sent to the CBI regarding details of some vehicles. He has proved

Ext. 1/107 – Reply letter no. 728 dt. 8.8.97.

PW 154 Naval Kishore Tiyagi

He is Assistant in DTO Bhagalpur and deposed that reply was given to the CBI that vehicle no. BRJ 264, BRF 5133(in ext no is BRJ 5133) and BRJ 3148 were registered as car, motorcycle and bus respectively. He has proved

Ext. 1/108 – Reply letter 351 dt. 23.7.97.

PW 155 Shivendra Singh

He is DTO, Ranchi and deposed that he was also Incharge of DTO, Jamshedpur and identified the signature of Sashi Ranjan Singh DTO,

Jamshedpur who had sent reply letter to the CBI detailing the description of vehicles. He has proved

Ext. 1/109 – Reply letter no. 2784 dt. 11.6.97.

Ext. 1/110 – Reply letter no. 3684 dt. 25.7.97.

PW 156 Ganesh Prasad

He was Incharge DTO at Munger and deposed that reply was sent to the CBI by him. He has corroborated Ext. 1/57 (proved by PW 133), the letter no. 258 dt.4.6.97 bearing his signature.

PW 157 Lok Nath Sarswati

He is DTO, Palamau and deposed that Sri. Krishna Kumar Prasad was posted as DTO, Palamau earlier and he identifies his signature, who had sent details of 10 vehicles to the CBI. He has proved

Ext. 1/111 – Reply letter no. 543 dt. 23.7.97 sent to the CBI.

PW 158 S A V Prasad Rao

He was DTO, Eluru, West Godavari District and deposed that reply was given to the CBI regarding certain vehicles by him and D.Sudhakar, Deputy Transport Commissioner, Kakinada. He has proved

Ext. 1/112 – Reply letter no. 8146 dt. 9.7.97 sent to the CBI by the witness

Ext. 1/113 – Reply letter no. 543 dt. 23.7.97 sent to the CBI by Sri D. Sudhakar, Deputy Transport Commissioner, Kakinada

PW 159 Niranjan Mandal

He is official of Brihans Laboratories, a medicine manufacturing company having its head office at Pune and deposed that medicine manufactured by the company is distributed in eastern India through Kolkata depot and reply was given to the CBI about the medicines, Brisone, Banif Bolus, Duaprim powder, Pinkojet injections, Cotimal bolus etc. Further he has deposed that a correction letter was sent showing the correct batch number 070005. He has further deposed that two more correction letters were also sent on the basis of available official records. He has proved

Ext. 1/114 – Reply letter no. 03/077/96-97 dt. 7.1.97.

Ext. 1/115 – Correction letter no. 3/077/96-97 dt. 7.1.97 giving correct batch no. 070005 of Duaprim powder.

Ext. 1/16 & 1/17 – Two correction letters no. 03/077/97-98 dt. 16.2.98 and 02/194/98-99 dt. 23.11.98.

PW 160 Sanjay Lachuman Sohini

He is another official of Brihans Laboratories and deposed that his company manufactures medicine for animals having its head office at Pune and one of the manufacturing unit at Ghosari Industrial Area and record of every medicine manufactured is maintained and for distribution of medicine in

eastern zone medicines are sent to Calcutta depot. Further he has deposed that 50 units each of Minamal 5 Kg pack of batch no. 145500, 145492, 145493, 145497, 145488 were manufactured. Similarly two 2860 units of Banif Bolus 10's pack batch no. 062001, 2943 units of batch no. 06003, 0296 units of Duaprin powder 500 gm pack batch no.070005 were manufactured. He has also stated that CBI officials had visited Hosari plant to investigate on this point and certain documents were seized and a seizure memo was prepared on 22.6.97. He has also stated that correspondence was made by CBI eliciting some information and the same was sent through different letters. Further he has deposed that details were given on the basis of official record and the company had never directly made supply to AHD, Bihar. He has proved

Ext. 6/31 – Seizure memo dt. 22.6.97 prepared by S.N. Choudhary, Inspector CBI along with annexures in 51 pages.

Ext.3/634 to 3/684 – Signature of V.A. Yadav, factory manager on the 51 annexures annexed with seizure memo (Ext. 6/31).

Ext. 1/118 – Reply letter no. BL/ADM 3083 dt. 4.1.97.

Ext. 1/119, 1/120 and 1/121 – Reply letter no. BL/CBI/98-99 /1291 dt. 20.11.98, BL/CBI/98-99 /1292 dt. 20.11.98 and BL/ADM/97-98/ 372 dt. 24.6.97

PW 161 Uma Shanker Mandal

He is employee of DTO Gaya and has deposed about reply given to the CBI by then DTO. He has proved

Ext.1/122 – Reply letter no. 311 dt. 5.8.97 along with annexures in 8 sheets.

Ext. 1/123 – Reply letter no. 1083 dt. 2.12.97.

PW 162 Baldeo Choudhary

He is DTO, Hazaribagh and deposed that in 1997 Bijay Kumar Singh, Deputy Collector was Incharge DTO whose writing and signature he identifies and he had sent reply to the CBI regarding details of some vehicles. He has further deposed that Sri. Yogendra Paswan was also posted as DTO in 1997 at Hazaribagh and he had also sent reply to the CBI giving details of vehicles. He has proved

Ext. 3/685 to 3/695 – Reply letter no. 1196 dt. 2.6.97 and signatures of various officials on the annexures.

Ext. 1/124 – Reply letter no. 899 dt. 22.7.97 including annexures in 22 sheets.

Ext. 1/125 – Reply letter no. 1034 dt. 14.8.97 including annexures in 11 pages.

PW 163 Winson Bhengra

He was DTO Bokaro and has deposed that Shri Thakur Ji Prasad Gupta was DTO in 1997 and he had sent reply to CBI regarding some vehicles. He has proved

Ext. 1/126 & 1/127–Two reply letters nos. 1764 dt. 26.11.97 and 773 dt. 17.6.97 sent to CBI.

PW 164 Gautam Kumar

He was incharge DTO at Siwan and has stated that Shri Hussain Yusuf Rizvi was DTO, Siwan in 1997 and had sent reply letter detailing that BR 29A 0009 was not registered as vehicle at Siwan DTO. He has proved

Extg. 1/128 – Reply letter no. 399 dt. 10.6.97.

PW 165 Badri Prasad

He was Head Clerk at DTO Office, Begusarai and has deposed that Shri P.Thakur DTO Begusarai in 1997 had sent reply to the CBI giving details of vehicle. He has proved

Ext. 1/129 – Reply letter no. 503 dt. 17.6.97.

PW 166 Ashok Kumar Pandey

He was Assistant Director and Deputy Director (Investigation) in Income Tax Dept., Ranchi from June 1994 to Nov. 2000 and has deposed that he had recorded statement of Nand Kishore Prasad, Prop. M//s Trishul Enterp; rises u/s 131 (1) (A) of the I.T. Act on 22 and 30/7/1996 wherein he had stated that in 1995-96 his firm used to supply poultry feed, fish feed, GNC and medicine in AHD but he has supplied only 30% of the material and the amount was exaggerated to 70%. He has further stated that some amount received from the alleged supplier to AHD was giving to Dr. S.B.Sinha. Further he has stated that Nand Kishore Prasad had further told that he had purchased the material from Agarwal Brothers, Ranchi but during investigation the proprietor of Agarwal Brothers told him that he had not sold any material to Nand Kishore Pd and Nand Kishore Prasad further could not produce voucher bill or cash memo. He has also deposed that from his statement it transpire that only inflated and bogus bills were being presented showing supply in the AHD. A photocopy of statement of accused Kishore Prasad dt. 22.7.96 was also produced in evidence.

PW 167 Keshri Kishore Srivastava

He was Joint Director in AHD from 1992 till his superannuation on 31.1.2003. He has deposed that in AHD there is one directorate and all the branches of AHD is controlled by director. Further he has stated under Director AHD there were 6 Joint Directors and for every division there is Regional Director under whom there are DAHO. Several SAHO, DAHO,

Veterinary doctor, TVO, MVO, Farm Manager are under the control of DAHO. Earlier at the divisional level there was post in the rank of Deputy Director which was upgraded to Regional Joint Director and further upgraded to Regional Director. About financial power the witness has stated that for purchase of material more than Rs. 5000/- there was a purchase committee headed by Special Secretary or Addl. Secretary or Joint Secretary in the 1995-96. Director AHD and Director Industry Dept. or his nominee were members of the committee and joint director overlooking the purchase was also member. Later on members from finance and business dept. were also included. Further he has deposed that there was technical committee to insist purchase committee and it used to examine the tender of medicine, instrument. The purchase committee used to determine the rate for purchase of items above Rs. 5000/- and the said rate was circulated to Subordinate Officials for follow in their purchase. He has also stated that a circular was issued on 25.3.77 by the AHD Commissioner cum Principal Secretary Sri. V.V. Nathan and according to circular Director AHD was given power to purchase feed and medicine. The Deputy Director had financial power to purchase material valued to 15,000/- and the said post later on was named as Joint Director. DAHO and Manager farms had financial power of purchase up to Rs. 5000/- and the circular dt. 25.3.77 was valid in the financial year 1995-96.

PW 168 Devnandan Yadav

He was DTO, Motihari and deposed that Shri Akhileshwar Pd. Singh DTO in 1997 had sent reply to the CBI giving details of vehicles. He has proved Ext. 3/696 – Signature of DTO Shri Akhileshwar Pd. Singh on reply letter no. 436 dt. 10.6.97.

PW 169 Sohini Lal Gupta

He was DTO, Bharatpur and deposed that reply was given to the CBI that vehicle no. RJ 05 0051, RDD 4035, RD 5797 were registered as scooter, tractor and tractor respectively. He has proved Ext. 1/130 – Reply letter no. 4304 dt. 4.12.97.

PW 170 Dinesh Prasad Sah

He is official of Canara Bank and stated about current A/c no. 1 at Chutia Branch, Ranchi of M/s Indraprashtha Agency, Prop. Surendra Kumar Rai. He has proved Ext. 4/42 -Statement of account of C/A/c no.1.

PW 171 R.S. Kalaria

He is official of Punjab National Bank and deposed about C/A/c no. 5418 at Exhibition Road Branch of M/s Bharti Enterprises, Prop. and sole operator Phool Kumar Jha. He has proved

Ext.1/131 – Forwarding letter dt. 13.11.8 sent to the CBI enclosing account opening form, statement of account and photocopy of draft.

Ext. 3/697 – Signature and certificate over account opening form of witness

Ext. 4/43 – Statement of account of A/c no. 5418.

PW 172 Dr. Shivbalak Choudhary

He was posted as Joint Director, AHD Directorate in the year 1995-96 and stated that Dr. Ram Raj Ram was Director AHD at that period and in the year 1995-96 there was no scheme of free distribution of animal feed. Further he has deposed that the Director is not competent authority for transfer of animal feed under any scheme and the approval of govt. is must. He has further deposed that Dr. Ram Raj Ram Director AHD had approved the note sheets in one file of RD, Ranchi for transfer of feed from one place to another but for that he was not competent. He has proved

Ext. 28/1 – Note sheet of one file having 12 pages in which approval has been granted by Dr. Ram Raj Ram.

PW 173 Mahendra Pd. Yadav

He was posted as SDM, Ranchi, Sadar from 27.6.95 to 16.6.1998 and during that period he had received direction from the then DC, Ranchi for enquiry of PDO Office and Doranda Treasury. The said direction was given by the DC acting upon a fax message received from finance department the then Govt. of Bihar wherein it was informed that excess withdrawal more than allotment is being made by AHD. On 27th January at 4 p.m. he visited office of PDO, Doranda but the employees of the office lock the office and fled away and the office was sealed by him and report was submitted to the DC. Further he has stated that DC Ranchi constituted a team under him comprising two other officials Sri. Manmohan Rai (Ram), Executive Magistrate and Smt. Bibha Kumari APO and on 29.1.96 seal was again broken and inventory of the articles prepared and the same was compared with payment schedule register of treasury and it was found that till December 1995 a sum of Rs. 12,95,57,895/- has been withdrawn by the PDO which was far excess of the allotment available and this withdrawal was made between Sept. to Dec. 1995 for financial year 1995-96 and he further submitted his report to the DC, Ranchi and the DC, Ranchi directed him to lodge an F.I.R. And accordingly draft of the FIR was prepared and

after approval was sent to Doranda P.S. For registration of the case. He has proved

Ext. 27/1 – Written (typed) report forming the basis of Doranda P.S. Case No. 41/96.

Ext.3/698 & 3/699 – Signature of Sri. Manmohan Rai (Ram) and Smt. Bibha Kumari over the written (typed) report.

PW 174 Mukesh Kumar Dhama

He was official of State Bank of Patiala and deposed about A/c No. 448 at Merut Branch of M/s Magadh Distributors, Proprietor and sole operator Rakesh Gandhi. He has proved

Ext. 1/132 and 1/133 – Reply letter no. 1080 dt. 2.2.2000 and 1206 dt. 18.2.2000.

Mark X/95 & X/96 – Account opening form and specimen signature card of A/c no. 448.

Ext.4/44 – Statement of account of A/c no. 448.

Ext. 3/700 – Signature of bank official over pay in slip.

PW 175 Khalid Hussain

He is official of RTO Allahabad and deposed that reply was given to CBI giving details of vehicles. He has proved

Ext. 1/134 and 1/135 – Reply letter no. 1183 dt. 12.9.97 and 1293 dt. 25.9.97.

PW 176 Manoj Kumar

He was Inspector CBI and assisted in investigation in AHD cases. He has stated that he assisted Sri. D.B. Singh, DSP, I.O. of this case on the orders of S.P and was directed to investigate about Sunil Gandhi and accordingly he recorded his statement and took his specimen signature and writing and the accused disclosed that that accused Sunil Gandhi disclosed that his firm M/s Magadh Distributors has a account at State Bank of Patiala at Merut City in which his photograph is annexed but the account has been opened in factious name of Rajesh Gandhi.

PW 177 Ram Binod Singh

He is Judicial Magistrate posted at Ranchi and has deposed that he had recorded the statement of Dr. Madan Kumar Sinha u/s 164 Cr.P.C. On 30.9.96. He has proved

Mark X/97 – Photocopy of statement of Dr. Madan Kumar Sinha u/s 164 Cr.P.C.

PW 178 Shambhu Nath Choudhary

He was inspector CBI in ACB Ranchi Branch and on the orders of the then S.P. CBI Shri N.C. Dhondiyal he had assisted the main I.O. Shri D.B. Singh

and accordingly he had recorded statement of accused Ashok Kumar Yadav, Dr. Sunil Kr. Singh, Ravi Kumar Sinha, Pankaj Kr. Pandey, Nand Kishore Prasad, Mahendra Prasad, Rana Subodh Sharma, Md. Sahabuddin and other accused persons. . Further he had seized documents of Ravi Kumar Sinha and other accused persons. Further he has stated that he visited the offices of Brihance Laboratories and seized documents, Pfizer India Ltd. He has proved

Ext. 6/32 – Seizure memo dt. 7.8.96 from accused Ravi Kumar Sinha.

Ext. 6/33 – Production cum seizure memo dt. 26.12.96 of documents received from Harish Khendelwal.

Ext.6/34 -Production cum seizure of documents dt. 28.12.96 from accused Anil Kr. Sinha.

Ext.6/35 -Production cum seizure of documents dt. 9.1.97from accused Sameer Walia.

Ext. 6/36 -Production cum seizure of documents dt. 13.1.97from accused Somenath Jaiswal.

Ext. 6/37 - Production cum seizure of documents dt. 22.6.97from Brihance Laboratories.

Ext. 6/38 -Production cum seizure of documents dt. 30.6.97 from accused Pfizer Ltd.

During cross-examination also he has proved certain documents on behalf of the defence.

Ext.A – Seizure memo dt. 19.7.96 regarding seizure of documents by the I.O. D.B. Singh in presence of witness and accused Pankaj Kumar Pandey.

On further reexamination and chief the witness has proved

Ext.6/48 – Production cum seizure memo dt. 26.12.96 relating to production of document by accused Harish Khandelwal.

Ext. 6/49 - Production cum seizure memo dt. 28.12.96 relating to production of document by accused Anil Kumar Sinha.

Ext. 6/50 - Production cum seizure memo dt. 9.1.97 relating to production of document by accused Sameer Walia.

Ext. 6/51 – Seizure memo dt. 25.8.97 relating to seizure of documents from Sudhanshu Jaiswal, C&F agent Tridos Laboratories Ltd., Patna.

Ext. 6/52- Seizure memo dt. 27.8.97 from M/s. Alembic Chemical Works, Patna, Branch Officer Bal Krishna Choudhary produced the documents.

Ext. 6/53 – Seizure memo dt. 28.8.97 from M/s B.S. Enterprises, Patna, C&F agent of Pfizer India Ltd. and produced by Officer Incharge Anjan Sinha.

Ext. 6/54 – Seizure memo dt. 1.9.97 from Sarabhai Chemicals, Patna Branch and produced by Manager R.C. Chakorborty.

Ext. 6/55 – Seizure memo dt. 2.9.97 from Glaxo India Ltd., C&F agent Agrivate Farm Care Division, Patna and produced by N.C. Pal, Office Clerk.

Ext. 6/56 – Seizure memo dt. 5.9.97 from R.K. Bibhakar, partner Arya Traders.

Ext. 6/57 – Seizure memo dt. 28.9.97 from SBI, RMCH Campus, Ranchi.

Ext. 6/58 – Receipt cum seizure memo dt. 13.7.57 regarding production of document by Alembic Veterinary Division, Baroda.

Ext. 6/59 – Receipt cum seizure memo dt. 15.7.97 from Sarabhai Chemicals, Barodara.

Ext. 6/60 – Receipt cum seizure memo. Dt. 15.7.97 from Sarabhai Chemicals, Barodara.

Ext. 6/61 – Receipt cum seizure memo. Dt. 1.9.97 from M/s Suprabhat Pharmaceuticals, Patna.

Ext. 6/62 – Receipt cum seizure memo. Dt. 5.9.97 from M/s Poonam Distributors Pvt. Ltd., Patna.

Ext. 6/63 – Seizure memo dt. 27.6.97 from M/s Wockhardt Veterinary Ltd., Mumbai.

Ext. 6/63-I to 6/62-VI – Documents annexed with Ext. 6/63 in 6 sheets.

Ext. 1/154 – Reply letter dt. 4.9.97 from M/s Balaji Enterprises, Patna.

(Note Ext. 6/39 to 6/47 not found marked in the deposition.)

PW 179 Anand Kishore Verma

He is also Inspector CBI and deposed that he was also directed by the then S.P. CBI to assist investigation in AHD cases and on the direction of I.O. D.B. Singh he recorded statement of Suresh Dubey, seized documents from SBI, Doranda, recorded statements of A. Nageshwar Rao, seized documents from SBI Main Branch, Patna, seized documents from office of Drug Inspector, Patna, took statement of Ramesh Kumar. He has proved

Ext. 6/39 – Seizure memo dt. 29.8.96 from SBI Doranda Branch.

Ext. 6/40 – Seizure memo dt. 10.9.96 from SBI Main Branch, Patna.

Ext. 6/41 – Seizure memo dt. 10.9.96 from the office of Drug Inspector, Patna.

Ext. 6/42 – Seizure memo dt. 11.9.96 from SBI Main Branch, Patna.

PW 180 B. Venkat Rao

He was Assistant Secretary RPA Malatpeta, Hyderabad, East Zone and deposed about furnishing details of vehicle no. AP 11T 6998. He has Proved

Ext. 1/136 – Reply letter no. 4075 dt. 5.7.97 sent to CBI.

PW 181 Md. Qaiser Ali

He is DTO, Saran and deposed that Shri Pramod Kumar Pandey DTO, Saran in 1997 had sent reply to CBI giving details of vehicle. He has proved Ext. 1/137 – Reply letter no. 545 dt. 22.7.97 with annexure in 3 sheets.

PW 182 S.N. Khan

He is also Inspector of CBI and deposed that on the order of S.P., CBI he had assisted main I.O. D.B. Singh in investigation of RC 35A/96 and accordingly seized documents from M/s Concept Pharmaceuticals, Animal Health Division, M/s. Wockhardt Veterinary Pvt. Ltd, Bombay, recorded statement of witnesses and accused. He has proved

Ext. 6/43 & 6/44 – Seizure memo dt. 31.7.96, 31.1.97 from M/s Concept Pharmaceuticals, Animal Health Division.

Ext. 6/45 – Seizure memo dt. 28.8.96 from Fields Sales Officer, Patna of Wockhardt Vete. Ltd.

PW 183 Shashi Bhushan Pandey

He is also Inspector of CBI and had assisted the Main I.O. in the investigation of this case. He has deposed that he seized supply order of Bhagat & Co. and related stock register from Dr. Arbind Kumar, Manager, Pig Breeding Farm, Saraikela and prepared inventory at Piggery Development Unit, Kanke also prepared seizure memo. He has proved

Ext. 6/46 – Seizure memo dt. 15.6.96 regarding seizure of supply order of Bhagat & Co. and related stock register from Dr. Arbind Kumar, Manager, Pig Breeding Farm, Saraikela.

Ext. 6/47 – Seizure memo dt. 20.6.96 of Pig Feed Godown, Hotwar under Manager Piggery Development Unit, Kanke at Hotwar of crushed maize 100 bags of 80 Kg, maize 400 bags of 100 Kg, 1205 bag of GNC 75 Kg per bag, barn 15 bags each 50 Kg, mineral mixture 300 bag each 50 Kg, Sudha Dana 50 bag each 50 Kg.

PW 184 Indranath Yadav

He is official of Merut DTO and deposed that reply was given by Sri. Isarat Hussain DTO in 1997 to the CBI regarding details of vehicles. He has proved Ext. 1/138 – Reply letter no. 948 dt. 25.7.97.

PW 185 S.K. Kanwar

He is RTO, Ambikapur and deposed about reply given by G.W. Tigga, ARTO in 1997 to the CBI detailing about two vehicles. He has proved

Ext. 1/139 – Reply letter no. 858 dt. 26.7.97 sent to the CBI.

PW 186 Ramdhari Singh

He is official of Punjab National Bank and has deposed about A/c no. 1292 at Roshan Ara Road Branch, Delhi of M/s Mallik Enterprises. He has proved

Ext. 3/701, 3/702, 3/703 – Signature of bank official over three pay-in-slips through which demands drafts were credited in A/c no. 1292.

PW 187 P. Natrajan

He is RTO Perambur (Chennai) and deposed reply letter given details of vehicle no. TN 05 0761, registered as a motorcycle, was sent to the CBI. He has proved

Ext. 1/140 – Reply letter no. 35664 dt. 8.10.97 sent to the CBI.

PW 188 G. Umasekharan

He was RTO Chennai South and has deposed that reply was given to the CBI giving details of vehicle number TN 07 4022. He has proved

Ext. 1/141 – Reply letter no. 62532 dt. 30.9.97.

PW 189 Abhimanu Singh

He is DTO, Muzzafarpur and has deposed that Sri. Bijay Narayan Singh DTO in 1998 had sent reply to the CBI giving details of vehicle. He has proved

Ext. 1/142 – Reply letter no. 16 dt. 27.1.98 including annexure in 5 pages.

PW 190 Rajendra Tiwary

He is RTO, Pauri Garhwal and has deposed that reply was given to the CBI giving details of vehicles. He has proved

Ext. 1/143 – Reply letter no. 108 dt.,. 23.9.97.

PW 191 Manoj Kumar Rai

He was Manager, Marketing, Glaxo India Ltd. and has deposed that medicine manufactured by the company was sent to C&F agent, Patna, Bihar Abhikaran Pvt. Ltd. for distribution in Bihar through authorized stockiest. Further he has deposed that medicine Osto calcium, Vibelan, Agrimin, Piperazene are manufactured by Glaxo India and distributed through Agrovvet Farm Care Division. Further he has stated that 60 bottles of Osto Calcium batch no. K320 & 669 bottles of Osto Calcium 500 ml. batch no. K508 was sent to Patna Depot. He has also stated that he had sent the reply to the CBI giving details of medicine showing the supply of Osto Calcium at different places. He has proved

Ext. 1/144 – Reply letter dt. 4.7.97 along with annexures in 6 pages.

Ext. 3/701 to 3/706 – Signature of witness over annexures annexed with Ext. 1/144.

Ext. 1/145 – Reply given by the Office of C&F Agent Patna regarding the name of stockiest along with enclosure in 7 pages.

PW 192 Tej Pratap Singh Phulka

He was DTO Sangroor and deposed that reply was given to the CBI regarding details of vehicles. He has proved

Et. 1/146 – Reply letter no. 848 dt. 27.6.97.

PW 193 Hari Shankar Kaushik

He was posted in RTO Alwar and deposed that Dr. R.P. Sharma, RTO in 1997 had sent reply to the CBI giving details of the vehicles. He has proved
Ext. 1/147 – Reply letter no. 7103 dt. 29.11.97.

PW 194 Shardakant Mahapatra

He was RTO Ganjam and deposed that reply was given to the CBI regarding details of vehicles. He has proved
Et. 1/148 – Reply letter no. 5401 dt. 28.9.97.

PW 195 Sharda Prasanna Patro

He was posted in RTO Sundargarh and deposed that Sri. A.K. Saran, I.J.S. had directed to give reply to the CBI regarding details of vehicles and accordingly Sri. B.K. Behra had sent details to the CBI. He has proved
Et. 1/149 – Reply letter no. 17782 dt. 30.7.97.
Ext. 1/150 – Details of vehicles sent through letter no. 2571 dt. 26.8.97.

PW 196 Sunil Bhatia

He was DTO Ropar, Punjab and deposed that reply was given to the CBI regarding details of vehicles. He has proved
Et. 1/151 – Reply letter no. 1197 dt. 23.7.97.

PW 197 Pramod Kumar

He was Deputy A.G., A.G. Bihar at Ranchi Branch and has deposed that his main job was to verify the audit of Engineering Departments of Bihar. Further he has stated that main function of Principal A.G.(Accounts and audit) is to prepare monthly saving account, annual financial account and appropriation account and the work begins when the vouchers are collected from the treasury after making payment. He has also stated that AG Audit Bihar on central and field basis does audit on sample basis on the basis of available audit report and the expenditure incurred by various departments and such audit could be done only 8 to 10 % of the expenditure of any department. He further says that all the expenditures are not humanly possible to the audited. Further he has deposed that the annual budget of AHD, budget head 2403 was 1 to 2% of the entire budget of Bihar and under the main head there are sub heads showing expenditure under various schemes in the department since the budget of AHD was very small so on the audit perspective this department was lower in preference and as such very few audit could be made of this department. Further he has deposed that it is the responsibility of the controlling officer that any department to keep control over the budget and allotment and before giving allotment to the offices situated in districts it is required to obtain the details from the DDOs. Further he has stated that the DDO makes

expenditure within the allotted amount and after drawing a bill the same is sent to treasury for payment for which procedures has been prescribed under Bihar Financial Rules and Bihar Treasury Code. A treasury officer has to keep in mind and check the bill under rule 144, 180 and annexure 13 of the Bihar Treasury Code. He has also stated that treasury situated in a district is under the District Magistrate of District and after each month on closure of accounts the treasury officer prepares expenditure as per main head and after being countersigned by the District Magistrate along with vouchers the same is sent to Principal A.G. (A&E). Further he has stated that from 1990-91 to 1995-96 the monthly statement of expenditure were being sent after long delay to the AG and due to that annual financial and appropriation accounts of the state could be prepared very late and due to that the entire expenditure made in the financial year could not be accounted for and resultantly proper audit could not be made. Further he has stated that the excess withdrawal made by the AHD from its allotment was done through fully vouched contingent bills and for fully vouched contingent bills if it exceeds Rs. 1000/- it is necessary to annex the suppliers invoice returned to the DDO. Further he has stated that under rule 130 of the Bihar Financial Rules, it is the duty of DDO to see that invoices attached with bill are not splitted up so that it may require sanction of higher officials. During excess withdrawal from Doranda Treasury by AHD it was found that DDOs had splitted up fully vouched bills in large numbers and for example during Sept. 95 within 7 days thorough 66 contingent bills of PDO, Ranchi about Rs. 4,95,00,000/- was withdrawn and similarly in Oct. 95 through 77 contingent bill within 6 days Rs. 4,64,00,000/- was withdrawn. (Para 6). Further he has stated that during checking of bill in treasury, the supply order is also checked and normally the payments should be made to the person in whose favour the supply order has been issued. Supply cum Sanction Orders attached with Ext. 23/160, 23/33, 23/186, 23/127, 23/128, 23/153, 23/154, 23/159, 23/155, 23/158, 23/157, 23/156, 23/10, 23/11, 23/12, 23/13, 23/14, 23/15, 23/16, 23/18, 23/19 and CNC bill no. 204/95-96 were issued in the name of various medicine manufacturing company but the supplier's invoice on which payment has been made are in the name of different firms and no where it has been mentioned that the medicine manufacturing company had authorized the suppliers to execute the supply and such bill could not have been drawn by the DDO nor it could have been passed by the treasury. (Para7). Further he has deposed that CNC bills Ext. 23, 23/1, 23/2, 23/3, 23/4 to 23/9, 23/20 to 23/29. Bare fully vouched contingent bills and with

them sanction order for crushing yellow maize have been annexed but the suppliers on whose invoice payment was made was not given any work order. Even anyu work order issued by the AHD was not attached with the CNC bills and neither the DDO's should have drawn such CNC bills nor it could have been passed by the treasury. (Para 8). Further he has deposed that contingent bill Ext. 23/95 and Ext. 23/97 relate to M/s Kuldip Raj Enterprises and in those bills there is no work order and only sanction order is there. Even the invoice does not mention about any work order. Further he has stated that in contingent bills Ext. 23/195, 23/83, 23/101, 23/102, 23/98, 23/99, 23/100, 23/92, 23/93, 23/94, 23/90, 23/91, 23/88, 23/89, 23/87, 23/86, 23/84, 23/85, 23/31, 23/32 on the attached invoices there is no mention of supply order or its number. Even the supply orders are attached with the bills and only the sanction order of amount in split up are attached.

PW 198 B.K. Sonakia

He was ARTO, Kanpur and stated about sending details of vehicles to CBI. He has proved

Ext. 1/152 – Reply letter no. 2215 dt. 8.7.97 with annexures in 5 sheets.

PW 199 Rajesh Kumar Verma

He is employee of RTO, Muzzafarnagar and deposed about sending reply to CBI by Smt. Sumita Verma, ARTO regarding details of vehicles. He has proved

Ext. 1/153 – Reply letter no. 1234 dt. 2.7.97.

PW 200 Thakurdas Bhagchand Nirchandani

He is Chairman and Managing Director of ARIES, Agrovat Industries, Ltd. which manufactures feed supplement for poultry and cattle and also fertilizers for agriculture. He has deposed that he had sent reply to the CBI regarding mineral mixture which he sent. He has proved

Ext. 1/155 – Letter dt. 29.10.98 sent to the CBI.

PW 201 Saratchandra Dugnait

He is official of Ciba Geigy Ltd. and has deposed that now it is known as Novatis India Ltd. since 1996 which manufactures veterinary and human medicine and the medicines are manufactured by its sister company Trends Pharma or Agroneile Industry. Fasinex and Neocidol are product of Ciba Geigy and the CBI officials had investigated about those medicines and on their requisition manufacturing documents were called for and handed over to CBI and a seizure memo was prepared. Further he has stated that reply was given to the CBI. Further he has stated that Vesinex Suspension Batch no. 412, 90 Liters were supplied to Bihar Surgico and Medico Agency on

23.12.94 and 650 liters of Neosidol, 20 EC 5 liter, batch no. 430 on 22.9.94 and further 840 liters on 23.12.94 were supplied to Bihar Sergico and Medico Agency. He has proved

Ext. 6/64 – Receipt cum seizure memo dt. 10.7.97 prepared by S.N. Choudhary Inspector.

Ext. 1/156 – Reply letter sent to the CBI along with invoices in 7 pages.

PW 202 Prasanna Kumar Panigrahi

He is another Inspector of CBI and assisted the main I.O in the investigation. Further he has stated that he made correspondence and obtained information from different companies, department, banks etc. and also recorded statement of accused Bijay Mallik. He has proved

Ext. 1/157 to 1/199 – 43 letters sent by the witness to the officials of transport department.

Ext.1/200 to 1/213 – 14 letters sent by N.C. Daundial, the then S.P., CBI to the officials of transport department.

Ext.1/214 to 1/217 – 4 letters sent by the witness to the bank officials.

Ext. 1/218 – Letter sent to RTO, Gawalier, Madhya Pradesh by the witness

Ext. 1/219 – 3 letters sent by Shambhu Nath Choudhary, Inspector, CBI to officials of transport department.

PW 203 Chandeshwar Choudhary

He was DTO, Patna and has deposed that information was given to the CBI about the details of vehicle. He has proved

Ext. 1/222 & 1/223 – Letter nos. 3175 dt. 17.9.95 and 4340 dt. 15.12.97 sent to the CBI.

PW 204 Digvijay Bahadur Singh

He is the main I.O. of this case and has deposed that R.C. 35A/96 dt. 4.4.96 was registered by CBI Patna Branch on the report of the then S.P., CBI Shri Javed Ahmad under the orders of Hon'ble Court by taking up the Doranda P.S. Case No. 41/96 dt. 3.2.96 in which it was alleged that the then PDO fraudulently withdrew 12.98 crore from the treasury and he took up the investigation on 12.4.96. Further he has deposed that he seized the relevant documents from treasury, bank, suppliers, medicine manufactures. Further he has deposed that initially the F.I.R. was registered against 36 private firms but during investigation the complicity of 11 more private firms came to light and accordingly 46 private firms were investigated. (Para 3). He has further deposed that the then PDO in a criminal conspiracy showed receipt of fodder and medicine in excess of actual requirement and he also withdrew fraudulently on fake bill showing crushing of yellow maize. (Para 4). Further he has stated that in the year 1995-96 there were three

Piggery firms at Kanke and five Piggery firms at Hotwar (para 5). Further he has stated that to show inflated requirement of feed and medicine the AHD officials used to purchase the same from two sources, one by the PDO for the Piggery firm and other by R.D. In paragraph 7 he has stated that the then PDO in criminal conspiracy with Dr. S.B. Sinha, Dr. Braj Bhushan Pd., the then Budget and Account Officer, AHD Directorate and accused Mahendra Prasad forged allotment letters worth Rs. 25 crore. He has also stated that the actual allotment for financial year 1995-96 was Rs. 3.68 lakhs but on the basis of forged allotment letters accused persons misappropriated about Rs. 12 crore. Further he has deposed that on the basis of forged bills submitted by the accused suppliers a sum of Rs. 12,83,82,781.55 was withdrawn and out of that during investigation the payment of 12,45,76,139.15 was found to be forged. IN paragraph 9 he has deposed that the RD was authorized to sanction supply order worth Rs. 50,000/- only at a time and similarly the PDO had the financial power to sanction Rs. 5000/- at a time but both these officials on a single day, to a single supplier issued several supply orders much beyond their financial limit.(para 9). Further he has stated that Dr. S.B. Sinha, Dr. K.M. Pd., Dr. K.N. Jha, Dr. J. Bhengraj used to give supply orders to their chosen suppliers and supply orders relating to medicine were actually issued in the name of reputed and big medicine manufacturing company but the same were handed over to the favourite suppliers though it should have been issued to the concerned medicine manufacturing company.(Para 10). He has also stated that the stock registers maintained at the AHD offices showed stock of sufficient feed and medicine but in spite of that supply orders for supply of huge quantity medicine and feed were issued and shown purchased. (Para 11). He has further deposed that in financial year 1995-96 Dr. C.B. Dubey PDO and the then RD, Ranchi showed purchase of 77,280 quintal and 27,600 respectively totaling 1,04,880 quintal of yellow maize whereas the annual requirement was 35,85,850 quintals. Similarly the PDO and RD, Ranchi showed purchase of 93,643=20 quintal and 22,512 quintal respectively of GNC totaling 1,16,155=20 whereas the actual requirement was only 14,343=40 quintal. Further he has stated that the PDO showed purchase of 8,085 quintal of fish meal whereas the actual requirement was 2,868=68 quintal (Para 12). Further he has stated that measurement of godowns situated at Kanke and Hotwar was done and it was found that at a particular time only 10,236 quintal and 9,774 quintal of food grains could be stored at Kanke and Hotwar respectively but the stock registers maintained by accused officials would show storage of more than 2

lakh quintals and 1 lakh quintal of food grains at Kanke and Hotwar respectively. (Para 13). Further he has stated that Dr. Junul Bhengraj issued 200 supply orders worth Rs. 1 crore on a single day to M/s. Mallik Enterprises though he was having financial power to issue supply order for Rs. 50,000/- only and against that supply order 22,400 quintal of GNC was shown supplied by accused for which false receiving certificate was given by Dr. Sandip Kumar and Dr. C.B. Dubey passed bills for payment of Rs.99,68,000/-. Further he has stated that during investigation it was found that accused Bijay Kr. Mallik with the assistance of accused late Bishan Swaroop got prepared false bills of purchase of GNC from traders at Delhi and showed transportation of the same to Piggery firms from Kuldip Road Lines and Kaushik Road Corporation, transporters but no such transporters were found in Delhi. He has further told that only 7,341=40 quintal of GNC was required at PBF, Kanke though through the forged bills 22,400 quintals of GNC were supplied shown to PBF, Kanke by M/s Mallik Enterprises, New Delhi (Para 14). Further he has deposed that accused Dr. J. Bhengraj, the then RD has issued 51 supply orders on a single day totaling Rs. 25 lakh in favour of M/s P.N. Enterprises and against that accused Abhay Kr. Sinha, proprietor had shown false supply of 15,453 quintals of Sweet Potato (Shakarkand) each to PBF, Kanke and Hotwar for which false receiving certificate was issued by Dr. R.N. Pandey and Dr. L.P. Yadav and the bills were passed for Rs. 25,49,745 each by Dr. C.B. Dubey. (para 15 & 16). Further he has stated that Dr.. J. Bhengraj issued 100 supply orders on a single day in favour of M/s Sanjay Sinha and against that its proprietor Sanjay Sinha showed false supply of 11200 GNC to PBF Kanke for which false receipt certificate was given by Dr. R.N. Pandey and the same was passed for Rs. 49,84,000/- by Dr. C.B. Dubey. Similarly another 100 supply orders were issued on single day by Dr. J. Bhengraj in favour of the same firm and the firm showed supply of similar amount of GNC to PBF Hotwar and false receipt was given by Dr. L.P. Yadav and bill for Rs. 49,84,000/- was passed by Dr. C.B. Dubey. Further he has stated that 22400 quintal of GNC was thus shown to have been supplied in a year to PBF Kanke and Hotwar whereas the annual requirement for both the firms of GNC was only 14340 quintals.(para 17). He has also deposed that Dr J. Bhengraj further issued 50 supply orders in favour of M/s Trishul Enterprises and against that its proprietor accused Nand Kishore Pd. showed false supply of 3675 quintal fish meal to PBF Hotwar and Dr. Shailendra Bharti gave false receipt of receiving and Dr. C.B. Dubey passed the CNC bill for Rs. 24,99,000/-. Further he has stated that annual requirement of fish meal for PBF Hotwar

was only 1750.50 quintal per annum.(para 18). He has also stated that on a single day Dr. J. Bhengraj issued 80 supply orders in favour of M/s Shaad & Co. and against that accused Md. Tauheed and Md. Sayeed showed false supply of 11,040 quintal of yellow maize to PBF Kanke for which false receiving certificate was given by Dr. R.N. Pandey and the CNC bills were passed for Rs. 39,96,480/- by Dr. C.B. Dubey. Similarly another 50 supply orders on a single day was issued to the firm for which false supply of 5600 quintal of GNC to PBF Kanke was issued to the said firm and again false certificate was given by Dr. R.N. Pandey and CNC bill worth Rs. 24,92,000/- was passed by Dr. C.B. Dubey. Another 21 supply orders on a single day was issued to the firm by Dr. J. Bhengraj and against that 4890 quintal wheat bran was shown to have been supplied to PBF Kanke against false receipt issued by Dr. R.N. Pandey and CNC bill for Rs. 14,91,450/- was passed by Dr. C.B. Dubey. Again 1460 quintal of fish meal was shown to have been supplied to PBF Kanke on the basis of 20 supply orders issued on a single day by Dr. J. Bhengraj in favour of the firm and on the basis of false receiving certificate given by Dr. R.N. Pandey, Dr C.B. Dubey passed CNC bills for Rs. 9,92,800/-. (para 19). Further he has deposed in paragraph 20 about other supply orders issued by Dr. J. Bhengraj in favour of M/s shaad & Co. against which 11,040 quintal yellow maize, 5600 quintal GNC, 4890 quintal wheat bran and 1480 quintal fish meal was shown supplied to PBF Hotwar and payment of bill by Dr. C.B. Dubey on false receipt of DR. L.P. Yadav. In para 21 he has deposed about supply orders issued to M/s Chotanagpur Food Supply Co. against which yellow maize, G.N.C. wheat bran and fish meal was shown supplied by Md. Sayeed and payment made by Dr. C.B. Dubey on false receiving certificate issued by Dr. R.N. Pandey. In para 22 he has stated about false supply shown to PBF Hotwar by accused Md. Sayeed for the above firm. In para 23 the witness has stated that the vehicle shown to have transported the supply material on investigation were found scooter, motorcycle etc. In para 24 the witness has stated that in two days 100 supply orders issued in favour of M/s A. Traders, Patna and on false bill submitted by its proprietor accused Ravi Kr. Sinha the payment was made. The firm had shown supply of 27,600 quintal yellow maize to PBF Kanke but the annual requirement was only 18,353.50 quintal. The number of vehicle was also found to be of non-commercial vehicles. In para 25 the witness has deposed about issuance of 151 supply orders in a single day to M/s R.K. Enterprises against which 16,912 quintal GNC was shown to have been supplied to PBF Kanke and payment made whereas the annual requirement was only 7,341.40 quintal of GNC. The

vehicles were also found non-commercial. In para 26 & 27 the witness has stated about the false supply order issued in favour of M/s Shyam Traders and false supply shown by the firm. He has also stated that this firm was not registered in sales tax department and also not approved as supplier for AHD. In para 28, 29 the witness has further stated about false supply shown by above firm. In para 30 the witness has stated that 106 false bill was submitted by the above firm for which no supply order was issued and the investigation further revealed that a very meager amount of pig feed was distributed to this firm by Bihar State Cooperative Federation in the year 1995-96. In para 31 he has stated about false supply order issued to M/s Jai Bhandar and Suppliers and false payment made to it. He has also stated that on bill no. 121 to 140 there was no signature of the DDO, Dr. C.B. Dubey but no objection as raised by the treasury officials. In para 32 & 33 the witness has stated about false supply made by M/s Animal Cares Company and payment made to it without any supply order issued to the firm. In para 34, 35 the witness has stated about false supply shown to have been made by M/s Ashok Kumar & Bros. Against no supply orders and the rate being quoted of molasses over and above the rate approved by regional purchase committee. In para 36 he has stated about false supply shown by M/s Jaiswal Stores, Ranchi, proprietor Ishwari Pd Jaiswal without supply order and the firm neither approved by AHD nor registered with Sales Tax Dept. In para 37 he has stated above false supply shown by M/s Dipak Kr. Singh proprietor Dipak Kr. Singh without any supply order and against the higher rate then approved by Purchase Committee and the firm not being approved supplier of AHD and not registered in Sales Tax. In para 38 the witness has stated above false supply shown by M/s Vishal Enterprises, Prop. Ajay Kr. Singh of molasses on a rate higher then approved by the Purchase Committed and the firm not being approved supplier of AHD. In para 39 the witness has stated about false supply made by M/s Ram Naresh Mahto, prop. Ram Naresh Mahto of molasses at a rate higher then approved by purchase committee and the firm neither being approved supplier of AHD nor registered in Sales Tax Dept. In paragraph 40 the witness has stated about false supply shown by M/s Chotanagpaur Veterinary Enterprises, prop. Suresh Dubey and the fact that receiving certificate was obtained from dr. P.C. Roy by putting him in fear and the non-signing over the challans by Dr. P.C. Roy and reporting the matter for non-payment by him to Dr. C.B. Dubey but the bills being passed by Dr. C.B. Dubey. In para 42 the witness has stated that bills amount to Rs. 8,81,67,442.50 pertaining to above 17 suppliers were passed by Dr. C.B.

Dubey in 1995-96 out of which the payment of Rs. 8,75,41,576.80 was found to be totally false. In para 43 to 50 the witness has stated that the accused persons showed purchase of huge quantity of pig feed for PBF Kanke and Hotwar in the year 1995-96 though the stock register revealed that sufficient pig feed material were available and for showing adjustment of additional purchase so shown accused R.R. Sahay, the then Joint R.D., Dr. J. Bhengraj, Dr. Braj Bihari Singh, Dr. C.B. Dubey prepared a file and without approval of the Govt. made proposal for free distribution of pig feeds in other regions and the then Director accused Dr. Ram Raj Ram approved it knowing fully well that no such scheme of free distribution has been approved by the Govt. and thus adjustment of feed material was falsely shown. In para 44 the witness has stated about false order of distribution issued by Dr. J. Bhengraj to Lohardaga. In para 45 the witness has stated about false receipt of receiving feed material issued by Dr. Ajit Kr. Srivastava, the then Pariyojna Padhadhikari, Chakardharpur and by Dr. Braj Bihari Singh for Lohardaga. In para 46 the witness has stated about conspiracy between Dr. Ram Ram Ram, Dr. O.P. Diwakar, the then RD Santhal Pragana and Dr. J. Bhengraj for showing distribution of pig feed to DAHO, Sahebganj, Deoghar and Dumka though no supply was needed as they were no pig breeding firm at those places. In para 47 the witness has stated about false receipt issued by Dr. O.P. Diwakar of receiving feed material and against that receipt showing distribution of feed material falsely by Dr. R.N. Pandey in his stock register. In para 48 the witness has stated about false receipt issued by Dr. Md. Wasimuddin and Dr. O.P. Diwakar for receiving feed material at Sahebgang against which Dr. L.P. Yadav showed distribution of pig feed in the stock register at PBF Hotwar. In para 49 the witness has stated about false receipt issued by Dr. Manoranjan Pd. DAHO Deoghar and on its basis showing distribution in stock register by Dr. L.P. Yadav at PBF Hotwar. In para 50 the witness has stated about the total distributions shown in the stock registers at PBF Kanke and Hotwar by Dr. R.N. Pandey and Dr. L.P. Yadav respective though no such transfer was ever made. In para 51 the witness has stated that Dr. K.N. Jha had issued 200 supply orders on a single day to M/s Concept Pharmaceuticals, M/s Brihanse Laboratories, M/s Wockhardt Veterinary Ltd., M/s Alembic Chemical Works, M/s Glaxo India Ltd. and in criminal conspiracy with Dr. S.B. Sinha and Dr. K.M. Prasad he handed over the supply orders to Shri Promod Kr. Jaiswal, Prop. M/s Bhagat & Co., Ranchi for showing supply of 16 medicine and against that supply orders 200 bills were submitted by him at PBF Kanke and on the basis of false receipt given by Dr. R.N. Pandey the

same were passed by Dr. C.B. Dubey for payment of Rs.98,03,854.20. Further he has stated that the said firm had purchased only a meager quantity of medicines but falsely shown to have supplied huge quantities and in fact out of the 16 medicines the firm did not purchase 7 medicine and only small quantity of remaining 9 medicines were purchased. In para 52 he has stated that Shri B.P. Sinha, Prop. M/s Akata Veterinary Works submitted false bills without any supply order showing supply of 3510 strips of Wocktrine tablet but he had purchased only 952 strips of the medicines. In para 53 the witness has stated about false supply shown by M/s Indraprastha Agency, Prop. Surendra Kr. Roy and the fact that 11,920 vials of Dexona Injection was shown supply but no such medicine was purchased. In para 54 he witness has stated about false supply shown by M/s Shree Shankar Drug House, Prop. Smt. Sulekha Devi and its representatives accused Kamlesh Kumar without any supply order and the fact that the firm showed supply of 2500 unit of Sulcorim Powder and 1280 unit of Concimine Powder and no purchase of Concimin powder by the firm and purchase of only 366 unit of Sulcoprim powder. In para 55 the witness has stated about false supply shown by M/s Super Medico, Ranchi, Prop. Somnath Jaiswal without any supply showing supply of 1680 strips Banif Bolus and 253 unit of Duaprim powder and the fact that only 40 strip of Banif Bolus and 12 unit of /Duaprim Powder was purchased by the firm. In para 56 and 57 the witness has stated about false supply shown by M/s Shree Ram Enterprises, Jamshedpur, Prop. Subhasis Dev showing supply of 20,358 unit of Osto Calcium without any supply order and the fact that no such medicine was purchased. He has also stated that accused Subhasis Dev had also floated a firm M/s Animed, Jamshedpur which was neither registered with Sales Tax Dept. nor any drug license was issued in favour of any person and he showed supply of medicine through that firm of 5,220 unit of Osto Calcium to Hotwar though the firm had not purchased any medicine. He has further stated that the firm M/s Animed, Jamshedpur was opened in the name of proprietor Devasis Dev by accused Subhasis Dev and he used to operate the account of the firm in the fictitious name of Devasis Dev and also used to receive payment. In para 58 the witness has deposed about false supply of 10 medicines by M/s Care & Cure, Ranchi, Prop. Sameer Walia and purchase of very small quantity of above medicines by the firm. In para 59 he has stated about false supply shown by M/s Bharat Agency, Prop. Shyam Narayan Mishra without supply order showing supply of 1052 unit of Osto Calcium though he had only purchased 315 unit. In para 60 the witness has stated about false supply without supply order

made by M/s High-Tech Veterinary Care, Ranchi, Prop. Anil Kumar Sinha showing supply of 7 medicines though the firm had purchased very small quantity of those medicines. In para 61 & 62 the witness has stated about false supply bill made by M/s Magadh Distributors, Patna, Prop. Sunil Gandhi showing supply of 800 units of Concimin Powder to PBF Hotwar and Kanke without purchasing any medicine. It was further revealed that M/s Concept Pharmaceuticals had not manufactured the above medicine of batch number shown to have supplied by the accused. It was further revealed during investigation that accused Sunil Gandhi had opened an account in the name of Rakesh Gandhi at State Bank of Patiala, Merut for receiving the payment. Para 63 and 64 the witness has stated about false supply bill submitted by M/s Om Enterprises, Prop. Navin Kumar showing supply of 1632 strip of Banif Bolus batch no. 62001 but he had not purchased any such medicine. In para 65 to 70 the witness has stated that 8 supply orders were issued by Dr. K.N. Jha on a single day in favour of M/s Concept Pharmaceuticals and in criminal conspiracy with Dr. S.B. Sinha and Dr. K.M. Prasad the supply orders were handed over to M/s Anomvet Pharma, Patna, Prop. Naresh Prasad and the investigation showed that the manufacturing firm had not manufactured medicine of the said batch number. In para 67 he has stated that 2100 unit of Briosone Injection batch no. 94004 and 2373 unit of Brioxy batch no. 94340 was shown to have been supplied but the medicine of above batch numbers were not manufactured by the manufacturing company. In para 69 he has stated that accused Naresh Prasad also floated a firm M/s Vyapar Kutir with partner Deepak Kumar Mahajan and later on he became the sole prop. of the firm and shown supply 4000 vials of Dexona Injection batch no. 3023 and 840 unit of Wormin Powder batch no. 3013 but he had not purchased Wormin Powder at all and only 100 vials of Dexona injection worth Rs. 1678=83 was purchased by him. In para 71 and 72 of his evidence the I.O. has stated that accused Shiv Shankar Guin Prop. M/s Uday Agency, Ranchi submitted 42 bills in PBF Kanke without any supply order showing fictitious supply of 198 units Duaprim powder batch no. 075007 and 960 strip of Banif Bolus batch no. 2598A and similarly he submitted 22 bills in 20 No. Hotwar without supply order showing supply of 1056 strip of Banif Bolus, batch no. 2598A for which receipt was granted by Dr. K.B. Lal and Dr. Shakti Shankar Verma respectively and Dr. C.B. Dubey passed bills for Rs. 3,10,202=35. The said firm had not purchased any medicine of the respective batch numbers. In para 73 the I.O. has stated about false bills numbering 43 submitted by accused Phool Kumar Jha Prop. M/s Bharti Enterprises, Patna

without supply order at 20 No. Hotwar showing supply of 641 unit Wormin Powder batch no. 2011 and 418 units Concimin powder batch No. V12312 and false receiving certificate was given by Dr. Madan Kumar Sinha and bill for Rs. 2,07,824=40 were passed by C.B. Dubey. It was revealed during investigation that the concerned manufacturing company had not manufactured the medicines of above batch number. Para 74 the witness has stated about 11 false bills submitted by accused Harish Khendelwal Prop. M/s A.B. Sales, Ranchi showing supply of 506 strip of Banif Bolus batch no. 062001 and bill for Rs. 54,336=70 was passed by C.B. Dubey on false receiving certificate given by Dr. Madan Kumar Sinha. The investigation further revealed that the firm had purchased only 160 strips of medicine worth Rs. 12,497=33. In para 75, 76 and 77 the I.O. has stated that M/s Bashnow Enterprises, Ranchi was a partnership firm having three partners Dayanand Pd. Kashyap, his wife Smt. Kaleshmani Kashyap and his brother-in-law (Shala) accused Baldeo Kumar Sahu. During investigation it was found that accused Baldeo Kumar Sahu without the knowledge of Dayanand Kashyap and Kaleshmani Kashyap had opened the separate account of the firm which was being operated solely by him and he had submitted two bills at 20 No. Hotwar showing supply of 412 vials of Himex Lotion batch no. 18 and on the basis of false receiving certificate given by Dr. Madan Kumar Sinha bill for Rs. 9,940=95 was passed by Dr. C.B. Dubey. Investigation further revealed that the said firm purchased only 90 vials of Himex Lotion for Rs. 2,171=57 and the accused got the drafts credited in his account. In para 78 the I.O. has stated that accused Pankaj Kr. Pandey Prop. M/s Sharda Drugs, Ranchi submitted 10 bills without any supply order showing supply of 515 strips of Banif Bolus batch no. 2598, 2598A and 2595A to PPB, Kanke and on the basis of false receiving certificate given by Dr. Shailendra Kr. Bharti bill for Rs. 49,607=50 was passed and it was further found that no medicine was purchased by the firm. In para 79 the I.O. has stated that accused Dr. J. Bhengraj issued 163 supply orders in two days to M/s Hindustan Ciba Gaigy Ltd. and the supply orders were given to accused Tripurari Mohan Pd Prop. M/s Bihar Surgico Medico Agency, Patna in criminal conspiracy with Dr. S.B. Sinha and Dr. K.M. Prasad and on its basis the firm submitted 82 bills at PBF, Kanke and 81 bills at 20 No. Hotwar showing supply of Neocidol batch no. 403 and Fasinex Suspension batch no. 412. False receipt of receiving 7,650 liter Neocidol and 2108 liter of Fasinex Suspension was issued by Dr. Sandip Kumar for PBF, Kanke and similarly Dr. Madan Kumar Sinha gave false receipt of receiving 7,650 liter Neocidol and 2040 liter Fasinex Suspension

at 20 No. Hotwar and bill for Rs. 81,37,257=10 was passed. He has further stated that during investigation it was found that the said firm had only purchased 90 liter of Fasinex Suspension for Rs. 65,900/- and 1490 liter of Neocidol for Rs. 4,96,758=35. Further he has stated that accused Dr. J. Bhengraj issued 18 supply orders on a single day in favour of M/s Ranbaxi Laboratories, Patna but supply orders were given to accused Sushil Kumar Prop. M/s Samarpan Veterinary Enterprises, Patna and its representative accused Tripurari Mohan Prasad in criminal conspiracy with Dr. S.B. Sinha and Dr. K.M. Prasad. Further he has stated that accused Sushil Kumar and Tripurari Mohan Pd. then submitted false bill showing supply of 11,232 vials of Hivit Injection batch no. H-00395, H-00495, H-01994 and H-02094. Similarly they submitted bills showing supply of 11,232 vials of Hivit Injection of above batch number and 314 Kg. of Mastrivit Powder of batch no. 395 and 472 Kg. of Mastrivine Powder batch no. 384 to 389 at 20 No. Hotwar and on the basis of false certificates issued by Dr. Sandip Kumar at PBF, Kanke and Dr. Madan Kr. Sinha at 20 No. Hotwar bill for Rs. 8,93,391=30 was passed. Further he has stated that the firm had only purchased 9,954 vials of Hivit Injection of batch number shown though it has shown supply of 22,464 vials for both the farms. It was further revealed during investigation that M/s Mastrin Pharmaceuticals had never manufactured Mastrivit Powder of the batch number shown to have been supplied. It was further revealed that Mastrin Pharmaceuticals Pvt. Ltd. has shown supply of Mastrivit Powder of batch no. 384 to 389 of the total medicine manufactured in their bills and so the supply shown by M/s Samarpan Veterinary Enterprises of 472 Kg. of Mastrivine Powder was found to be forged. In para 83 the witness has stated that accused Sudhir Ranjan Prasad Prop. Ria Medical Store, Ranchi had submitted 22 bills showing supply of 35.20 quintal of Arries Mineral Mixture and thus on the basis of false receipt issued by Dr. Madan Kumar Sinha payment of Rs. 1,04,234=90 was made by Dr. C.B. Dubey. Investigation further revealed that the accused had neither shown the batch number of the mineral mixture nor could produce any document showing purchase of the medicine. The witness has further stated that during investigation it was found that accused Dr. Sunil Kumar Sinha who was posted as Junior Research Officer in Institute of Animal Health & Production, Kanke had conspired with accused Sudhir Ranjan Pd. Singh in submitting the above false bills and further assisted the accused in getting payment for which accused Dr. Sunil Kumar Sinha received Rs. 96,000/- through a cheque from accused Sudhir Ranjan Pd. Singh. In para 85 and 86 the I.O. has

stated that accused Shyam Nandan Singh Prop. M/s Shyam Industries, Ranchi had submitted 20 bills showing fake supply of 87.20 quintal Avit Cleaning Powder to PBF, Kanke and 20 No., Hotwar and false receiving certificates were issued by Dr. Madan Kumar Singh and Dr. K.B. Lal and bill was passed for Rs. 99,873=80 by Dr. C.B. Dubey. Further he has stated that the accused failed to show the details of material required for manufacturing cleaning powder though he had claimed that he was also the manufacturer. He has further stated that cleaning powder was not used as medicine rather it was used for cleaning the premises. He has further stated that accused Shyam Nandan Singh had also established a firm M/s Rajeev Enterprises, Ranchi in the name of his wife Smt. Sarswati Devi for which his wife had executed a power of attorney in favour of the accused to look after the entire affairs of the firm which was not an approved supplier under AHD. Further he has stated that accused submitted 10 bills showing false supply of 1665 liter Phenyl to 20 No., Hotwar without any supply order and on the basis of false receiving certificate issued by Dr. Madan Kumar Sinha bill for Rs. 49,950/- was passed by Dr. C.B. Dubey. Further he has stated that M/s Chandan Chemical Works, Patna was the only approved supplier of Phenyl for AHD and the rate was fixed as Rs. 24 per liter but the bills were submitted and passed at the rate of Rs. 30 per liter. In para 87 the witness has stated that accused Anant Murari Singh Prop. M/s Krishna Murari Enterprises, Dhurwa, Ranchi submitted 90 bills showing supply of 330 quintal Gamaxin Powder, 330 quintal BHC, 250.60 Quintal molasses and 26.30 quintal Caustic Soda to PBF, Kanke and Dr. K.B. Lal and Dr. R.N. Pandey gave false receipt on 40 and 50 bills respectively giving rise to payment of Rs. 4,49,793=80. Further he has stated that the above firm was not approved supplier of AHD and the bill for molasses was submitted and passed @ Rs. 972 per quintal though the approved rate of Regional Purchase Committee was Rs. 680 per quintal. Further he has stated that the firm could show purchase of only 200 quintals of BHC worth Rs. 6,600/-. In para 88 the witness has stated that within two days i.e. on 29.8.95 and 30.8.95 as many as 198 supply orders were issued by accused Dr. J. Bhengraj and in criminal conspiracy with Dr. S.B. Sinha and Dr. K.M. Prasad those supply orders were handed over to accused Mahendra Prasad, Prop. M/s B.R. Pharma and on its basis the firm showed supply of 3060 unit Sulcoprim Powder (500 gm.) batch no. 5001, 15438 unit Sulcoprim Powder (100 gm.) batch no. 016, 78732 unit Sulcoprim Powder (20 gm.) batch no. 4001, 11910 unit Concimin Powder (2.5 kg) batch no. 4135, 69,086 unit Concimin Powder (250 gm) batch no. 5040 and 21195

unit Supercox Powder (100 gm) batch no. 94005 and 95004 to 20 No. Hotwar and on the basis of false certificate issued by Dr. Madan Kumar Sinha bill for Rs. 98,87,531=10 was passed. Further he has stated that the firm had only purchased a very little quantity of Concimin Powder 250 gm of Rs. 3,366=82 and no other medicine. Further he has stated that Supercox medicine is used for poultry only and not for pig. In para 89 further he has stated that M/s Mastrin Pharmaceuticals Pvt. Ltd had received payment of Rs. 12,96,619=20 on the basis of two contingent bills and some of the medicines supplied by the firm was found in the store at both the firms and it was further found that the firm had purchased the medicines shown to have been supplied by it and for want of sufficient material no charge sheet was submitted against it. In para 90 the witness has stated that with regard to supply of medicine, phenyl and Gamaxin etc. investigation was taken up against 27 supplier's firm and charge sheet was submitted against 26 firms and during 95-96 total payment of Rs. 3,47,05,423=05 was made and out of the payment so made to the firms the payment of Rs. 3,23,61,787=85 was found to be totally false and illegal and the said payments were made against the false and forged allotment letters of Rs. 25 crore. In para 91 to 93 the I.O. has stated that 500 false bills were submitted by accused late P.K. Jaiswal, Prop. M/s Commercial Supplier & Distributors, Ranchi showing crushing of 86000 quintal of yellow maize for PBF, Kanke and claiming Rs. 24,94,000/- as crushing charges. False certificate was given by accused Dr. R.N. Pandey and the bill was passed by Dr. C.B. Dubey though no work order was ever issued in favour of the firm. The above firm further submitted 500 bills claiming crushing charges of Rs. 24,94,000/- for crushing 86000 quintal yellow maize for 20 No. Hotwar and on the basis of false certificate showing work given by Dr. L.P. Yadav the bill was passed by Dr. C.B. Dubey though no work order was issued in the name of the firm. The I.O. has further stated that for both Piggery farms the annual requirement in the year 1995-96 for crushing was 35,763=50 quintal but the firm was paid for crushing of 1,72,000 quintal of yellow maize. In para 94 and 95 the I.O. has stated that accused Jitendra Kumar Prop. M/s Kuldeep Raj Enterprises had submitted 117 false bills showing crushing charges for 17,997 quintal of yellow maize in 20 No., Hotwar. None of the bills submitted by the accused bore the dates but the accused claimed during investigation that the bills were submitted in financial year 1994-95 and the payment was made in 1995-96. False certificate was given by Dr. Shailendra Kr. Bharti and bill for Rs. 5,21,916/- was passed though no work order was issued in the name of the firm. Further he has stated that the

firm was not having required machinery for crushing of yellow maize and Bijala Lakra, Supervisor, 20 No., Hotwar stated that no challan was ever prepared showing delivery of yellow maize to the firm from the godown for crushing. In para 96 he has stated that M/s Kuldeep Raj Enterprises was not authorized for crushing work in the AHD. In para 95 he has stated that in the name of crushing of yellow maize a total sum of Rs. 55,09,916/- was passed for payment through 23 contingent bills and the payment of Rs. 44,72,774=50 was found to totally illegal and the bills were passed under the forged allotment letters for Rs. 25 crore. In para 97 the I.O. has stated that the treasury officials of Doranda Treasury had passed the bills illegally as splitted bills in the name of single firm on a single day were submitted which were much beyond the financial limit of the then RD. Several bills were also passed by treasury with which sanction orders were not attached or there was no mention of sanction order in the bills. Some of the bills were passed in which no date was affixed and bills pertaining to crushing charges were passed without any work order attached with the bills. In para 98 he has stated that on a single day treasury officials passed bills for huge amounts. On 16.9.95, 21 contingent bills for payment of Rs. 1,84,50,630/- were passed similarly on 19.10.95 27 contingent bills totaling Rs. 2,48,51,661=10, on 21.10.95 17 contingent bills for Rs. 1,46,51,670=90 on 27.10.95, 30 contingent bills for Rs. 55,34,826=60, on 5.12.95 20 contingent bills for Rs. 1,81,19,276=70 and on 22.12.95 25 contingent bills for Rs. 56,63,870=65 were passed and thus on 16 dates 198 contingent bills were passed showing payment of Rs. 12,83,82,781=55. In para 99 he has stated that supply orders pertaining to supply of medicines were issued in the name of manufacturing companies but no dues were submitted by those companies but the treasury officials passed those bills. In para 100 he has stated that accused C.B. Dubey manufactured 29 requisitions for sanction of allotment and in connivance with accused S.B. Sinha and Dr. K.M. Prasad and Mahendra Prasad, Prop. B.R. Pharma those requisitions were sent to AHD Directorate, Patna and on the basis of those requisitions 29 false allotment letters were prepared by accused Braj Bhushan Prasad, the then Budget-cum-Account Officer and accused Mahendra Prasad forged the memo number and date over the same and thus false and forged allotment letters for Rs. 25 crore in the FY 1995-96 were made available to PDO, Ranchi. The forged allotment letters were sent to GEQD, Kolkata for comparing the signatures and writing and report was submitted confirming that accused Braj Bhushan Prasad and Mahendra Prasad had prepared those forged allotment letters. Further he has stated that the memo

numbers and date given on the allotment orders were never issued to PDO, Ranchi and in fact in FY 95-96 only allotment for Rs. 3,72,000/- was made to PDO, Ranchi but the accused AHD officials fraudulently withdrew the amount from the forged and false allotment letters of 25 crore rupees. In para 101 and 102 the I.O. has stated that in order to justify the false purchase of huge quantity of food grains the accused persons showed false distribution of food grains to other regional farms and accused R.R. Sahay, Dr. J. Bhengraj, Dr. C.B. Dubey, Dr. Pradeep Kr. Srivastava, Dr. Braj Bihari Singh got prepared false registers. Further he has stated that there was no scheme of the Government for transfer of feed from one region to another and on the file so prepared the then RD Dr. Ram Raj Ram approved the same and on its basis fake transfer of feed was shown from PBF, Kanke and Hotwar to other regions. In para 102 he has stated that with the connivance of AHD officials of Dumka, Godda and Deoghar forged distribution of feed was shown from PBF, Kanke and 20 No., Hotwar. In para 103 to 106 he has proved his signature over the letters sent to various medicine manufacturing companies, bank officials, officials of transport department eliciting details of vehicles which has been exhibited. In para 107 he has stated that he also recorded statements of proprietors of transport agencies as well as the officials of transport department who disclosed that some of the registration numbers shown in the challan were of non-commercial vehicles and the transporters told that they have not proved their vehicle for transporting material to AHD. Further he has proved in para 108 to 111 the letters sent by his assisting investigating officers to different agencies seeking information. In para 112 he has stated that he had deputed Inspector Shahnawaz Khan to procure signature and writing of accused Braj Bhushan Prasad, who was in Beur Jail, Patna and the officer took the signature and writing in presence of Assistant Jailer Satender Choudhary which was sent to GEQD, Kolkata for comparing. In para 113 to 140 the witness has stated about seizure of documents from various authorities. In para 141 the I.O. has stated that other CBI officials had assisted him during investigation and he had personally visited PBF, Kanke and at 20 No., Hotwar, RD Office, Ranchi, PDO office, Ranchi. Further he has stated that he was also I.O of R.C. 47A/96 and during the investigation of that case he had visited Institute of Animal Health and Production, Kanke and had seized documents kept concealed in 61 boxes. The documents kept in the boxes related to several cases including this case and he had seized the documents which was produced by Dr. Junul Bhengraj by picking the same from the documents (the seizure memo has already been marked as Ext.

6/72). In para 142 he has stated that he had investigated the case at Delhi relating to documents pertaining to M/s Mallik Enterprises, Delhi. Further he has stated that he had deputed Inspector Shambhu Nath Choudhary and other CBI official to visit various medicine manufacturing companies, to obtain signature of accused and recording statements of witnesses to seize relevant documents. In para 143 he has stated that he got prepared the details of food required annually in the Piggery farms by competent AHD officials and they took into account the number of livestock as available in the livestock register. The details worked out disclosed that in the FY 1995-96 the AHD officials have shown receipt of feed much excess then its requirement. He further found that in the stock register at the end of 94-95 there was sufficient availability of feed material. In para 144 the I.O. has stated that in RC 31A/96, which was related to fraudulent withdrawal from the Piggery farms, the I.O. of that case had got measured the godowns situated at PBF, Kanke and Hotwar in presence of Sunil Kumar, Junior Engineer, CPWD and other witnesses. He has stated that there are four godowns each at PBF Kanke and Hotwar and at a time a maximum of 10,000 quintals each of pig feed can be stored at godowns at both the places and it was revealed during investigation that in the godowns at both places at a time more than 3 lakh quintals of pig feed have been shown to have been stored. In para 145 he has stated that it was found during investigation that the medicines shown to have been supplied by the firms of accused persons were either not manufactured of the batch number indicated or manufactured in various small quantity and some of the suppliers had not even purchased a single medicine. In para 146 he has stated that in FY 1995-96 accused Dr. C.B. Dubey had received allotment for Rs. 25 crores in criminal conspiracy with Dr. S.B. Sinha, Braj Bhushan Prasad and Mahendra Prasad and the forged allotment letters were issued without following due procedure or having the approval of the Directorate, AHD and the dispatch number and date as written by accused Mahendra Prasad was also false. In para 147, 148 and 149 the I.O. has stated about investigation done at the office of A.G., Jharkhand as well as seizure of relevant documents from there and obtaining sanction for prosecution from the Law Department and D.C., Ranchi. In para 150 the I.O. has stated about submission of charge sheet on conclusion first against 6 accused persons vide C.S. no. 3/97 dt. 3.3.97 and subsequently C.S. no. 7/2000 dt. 24.8.2000 against 78 accused persons.

He has proved

Ext. 27/1 – F.I.R. of R.C. Case no. 35A/96.

Ext. 1/224 to 1/248 – Signature of the witness over the letters sent to various medicine manufacturing companies.

Ext. 1/249 to 1/277 – Signature of the witness over the letters sent to various bank authorities.

Ext. 1/278 to 1/339 - Signature of the witness over the letters sent to officials of transport department eliciting details of vehicles.

Ext. 1/340 – Signature of Shashi Bhushan Pandey Inspector CBI on the letter sent to Secretary RTA, Sikendrabad.

Ext. 1/341 to 1/342 - Signature of Shahnawaz Khan Inspector CBI on the letter sent to Secretary RTA, Raipur and Transport Commissioner, Chandigarh.

Ext. 1/343 to 1/348 - Signature of Akhileshwar Prasad Inspector CBI on the letter sent to Bank Officials.

Ext. 1/349 to 1/350 – Signature of M.N. Bishwanathan, General Manager, Smith Kline, Becom Pharmaceuticals, Bangalore on the reply letters dt. 2.1.97 & 22.5.97 sent to CBI.

Ext. 3/707 – Specimen signature and writing of accused Braj Bhushan Prasad taken by Shahnawaz Khan.

Ext. 6/65 – Seizure memo dt. 2.4.96 by which the documents seized during investigation of Doranda P.S. Case No. 41/96 was made over to the I.O. by M.M. Lal, DSP Khunti, Ranchi.

Ext. 6/66 – Seizure memo dt. 2.4.96 by which case diary and other relevant documents of Doranda P.S. Case No. 41/96 was taken over by the CBI from the Bihar Police.

Ext. 6/67 – Seizure-cum-production memo dt. 31.5.96 by which documents produced by Dr. R.N. Pandey, Manager, PBF, Kanke was seized.

Ext. 6/68 – Seizure memo dt. 4.6.96 relating to seizure of bank documents of M/s Ria Medical Store from UCO Bank, Main Branch, Ranchi.

Ext. 6/69 - Seizure-cum-production memo dt. 10.6.96 by which documents produced by Dr. Sanjeev Kumar, Manager, PBF, Kanke was seized.

Ext. 6/70 - Seizure-cum-production memo dt 12.6.96 by which documents produced by Dr. Sandeep Kumar, Junior Research Officer, PBF, Kanke was seized.

Ext. 6/71 - Seizure-cum-production memo dt. 19.6.96 by which documents produced by Dr. P.C. Rai, Veterinary Officer, PBF, Kanke was seized.

Ext. 6/72 - Seizure-cum-production memo dt. 19.6.96 by which documents produced by Dr. Junul Bhengraj were seized.

Ext. 6/73 - Seizure-cum-production memo dt. 20.6.96 by which documents produced by Dr. Madan Kumar Sinha were seized.

Ext. 6/74 - Seizure-cum-production memo dt. 12.7.96 by which documents produced by Dr. P.C. Rai, Veterinary Officer, PBF, Kanke was seized.

Ext. 6/75 - Seizure-cum-production memo dt. 19.7.96 by which documents produced by Surendra Kumar Rai, Proprietor M/s Indraprastha Agency, Ranchi was seized.

Ext. 6/76 - Seizure-cum-production memo dt. 6.8.96 by which documents produced by Abhay Kumar Sinha, Proprietor M/P.N. Enterprises, Ranchi was seized.

Ext. 6/77 - Seizure-cum-production memo dt. 28.8.96 by which documents produced by Kamal Kumar Gupta, Proprietor M/s Bhartiya Road Career , Ranchi was seized.

Ext. 6/78 - Seizure-cum-production memo dt. 30.8.96 by which documents produced by Dr. P.C. Rai, Veterinary Officer, PBF, Kanke was seized.

Ext/ 6/79 - Seizure-cum-production memo dt. 10.9.96 by which documents produced by Dr. Madan Kumar Sinha were seized.

Ext. 6/80 - Seizure-cum-production memo dt. 26.9.96 by which documents produced by Dr. Deepak Kumar, Manager, PBF, Hotwar was seized.

Ext. 6/81 - Seizure-cum-production memo dt. 2.1.97 by which documents produced by Dr. Shailendra Bharti was seized.

Ext. 6/82 - Seizure-cum-production memo dt. 7.1.97 by which documents produced by Dr. Shailendra Bharti was seized.

Ext. 6/83 - Seizure-cum-production memo dt. 14.1.97 by which documents produced by Jaishankar Mishra, Representative M/s Bharat Agency was seized.

Ext. 6/84 - Seizure-cum-production memo dt. 25.10.98 by which documents produced by `Shyam Nandan Singh, Prop. M/s Shyam Industries, Ranchi was seized.

Ext. 6/85 - Seizure-cum-production memo dt. 28.10.98 by which documents produced by Padmalochan Pradhan, Branch Manager, Allahabad Bank, Harmu Colony, Ranchi relating to M/s Bashnow Enterprises, Ranchi was seized.

Ext. 6/86 - Seizure-cum-production memo dt. 15.3.99 by which documents produced by Bijala Lakra, Supervisor 20 No., Hotwar was seized.

Ext. 6/87 - Seizure-cum-production memo dt. 10.9.99 by which documents produced by Sunil Kumar, Officer, PNB, Mahaveer Chowk Branch, Ranchi relating to M/s P.N. Enterprises, Ranchi was seized.

Ext. 6/88 - Seizure-cum-production memo dt. 22.12.99 by which documents produced by S.M. Rahman, Senior Manager, Central Bank of India, Ranchi, relating to M/s Sharda Drugs, Ranchi and M/s Commercial Supplier and Distributors, Ranchi was seized.

Ext. 6/89 - Seizure memo dt. 11.9.96 relating to seizure of document by Ashok Kumar Verma, Inspector CBI at SBI, Main Branch Patna relating to bank documents of M/s B.R. Pharma, Patna.

Ext. 6/90 - Seizure-cum-production memo dt. 28.12.96 by which documents produced by Anil Kumar Sinha, partner, M/s Hi-tech Veterinary Care, Ranchi was seized.

Ext. 6/91 - Seizure-cum-production memo dt. 13.1.97 by which documents produced by Somnath Jaiswal, Proprietor M/s Super Medical, Ranchi was seized.

Ext. 6/92 - Seizure memo dt. 1.9.97 relating to seizure of document by Shambhu Nath Choudhary, Inspector CBI relating to documents of M/s Sarabhai Chemicals, Patna.

Ext. 6/93 - Seizure memo dt. 18.8.99 relating to seizure of document by Akhileshwar Prasad, DSP CBI at SBI, Main Branch Patna relating to bank documents of M/s Bhagat Distributors, Patna.

16. Learned counsel appearing on behalf of treasury officials have argued that spilling up of contingent bills is not the violation of Bihar Treasury Code and this practice is prevalent in every department and admitted by the prosecution witnesses themselves while deposing in other fodder scam cases. Their further contention is that in case of fully vouched contingent bills it is the duty of the drawing and disbursing officers to follow the provisions of Bihar Financial Rules. Their further contention is that the treasury officials are not concerned with the Bihar Financial Rules and even if there was any irregularity in passing the bills no objection was ever raised by the A.G. in its routine audit and had there been any objection they would have certainly taken proceedings to realize the amount so illegally withdrawn. Their further contention is that no evidence has come to implicate the accused treasury officials that they had entered into any criminal conspiracy with other accused persons and they had any pecuniary benefit out of the alleged fraudulent withdrawal.

17. The learned counsel for the accused persons have referred to rule 16 (iii) of The Bihar Treasury Code Vol I and submitted that in all the contingent bills the head of account were mentioned. He further referred to Rule 24, 31, 32 and 190 and submitted that prosecution has not led evidence that A.G. ever objected to the passing of the bill, pointed any

irregularity or intimation was received from them that money has been incorrectly withdrawn, the sum should be recovered and the DDO is responsible for the funds supplied to him for expenditure. He has further referred Rules 305 and submitted that the DDO is responsible to see that the vouchers are prepared according to rules and the expenditure is within the available appropriation. He further referred to Rules 43, 49 and 73 and submitted that Collector of the district is the in charge of the treasury and he should submit monthly accounts to the A.G and also make inspection of the treasury once in six months but neither any inspection report has been produced in evidence nor the Collector has been made an accused in the case for the lapses found in the treasury. He has further argued that no evidence has been led that the accused persons had not followed the general instructions as given in Appendix 13 of Volume II of the Treasury Code. He has further referred to Rules 10, 11, 128, 130 of Bihar Financial Rules Volume I and appendix 3 & 8 of Volume II to support the fact that the rules did not enjoin upon any duty on the Treasury officials with regard to purchases of stores from industries within the State and Indian Union, splitting up of the bills and the duty is cast on the DDO to follow the provisions. He has further argued that no evidence has been brought on the record to show that those provisions in appendix 8 were violated by the accused AHD officials with regard to purchase alleged to have been made by them. He has further referred to the prosecution evidence where they have stated that no objection was received from the A.G. referring to the prosecution evidence. He has further argued that treasury officials were not in connivance with the accused persons and that has not been corroborated by any independent witnesses and no evidence has also been led that any amount was paid to the treasury officials. Therefore, the treasury officials may kindly be acquitted.

18. There is general argument on behalf of the accused no. 1 to accused no. 18 that they were doing their work as per the provisions of law and they have not violated any terms and conditions of purchase, distribution. All the allotments are genuine and purchase is also genuine and they have paid the entire thin to the suppliers as per the purchase. Therefore, they are also fit to be acquitted.

19. On behalf of the suppliers the main contention is that they have supplied the materials as per the supply order. The concerned department have issued receiving receipt and they are not liable for allotment, supply order, distribution, transfer or keeping stock. They are innocent, therefore, they may be acquitted.

20. On the other hand, the Ld. Spl. P.P. for the C.B.I. has argued that the prosecution has been able to prove that the false allotment letters were created by the A.H.D. officials vide Ext. 12/3 to 12/31 and that has been given in detail of the actual allotment to the AHD under main head 2403 sub head 103 for the financial year 1994-95 as per Ext. 12 to 12/2. According to the details given in the letter the actual allotment for the financial year 1995-96 to the AHD under the main head 2403 under sub head 103 was only Rs. 3,72,000/- for the purchase of feed and fodder and material. As per F.I.R. the accused AHD officials in conspiracy dishonestly and fraudulently arranged 29 numbers of false and fake allotment letters to the tune of Rs. 25 crore under budget head 2403 Pashu Palan-105-Sukar Vikas-3-Sukar Prajanan Prakshetra, in favour of Piggery Development Officer, AHD, Ranchi on the basis of above aforesaid requisitions created by Dr. C.B. Dubey (since dead). Therefore, it is well established that the above mentioned allotment letters i.e. Ext. 12/3 to 12/31 were unauthorizedly issued by Sri. Braj Bhushan Prasad (A-18) the then Budget and Account Officer, AHD Directorate, Patna without obtaining approval of the competent authority, at the behest of Dr. S.B. Sinha (dead), Sri. Mahendra Prasad (dead) wrote fictitious dispatch numbers in the above said false and fake allotment letters at the instance of Dr. S.B. Sinha to give the colour of genuineness. He has further argued that the prosecution has been able to prove that during the year 1995-96 Dr. Junul Bhengraj (A-2), the then R.D., AHD, Ranchi had falsely issued 200, 51, 100, 50 and 80 numbers of splitted supply cum sanction order in favour of various firms of suppliers accused and prosecution has also established the fact that Sri. Dina Nath Sahay (A-22) the then Assistant Scrutiny Clerk, Sri. Madheshwar Mishra (A-20) the then Accountant, Sri. J.N. Choudhary (A-19) the then Assistant Treasury Officer, all of Doranda Treasury, Ranchi finally checked and passed the bills without raising any objection regarding issuance of splitted supply cum sanction orders by Dr. Junul Bhengraj (A-2) in favour of the various firms. The prosecution has also been able to establish the fact that during the year 1995-96 accused Dr. C.B.Dubey, the then P.D.O., A.H.D., Ranchi allowed total payment of Rs. 12,43,76,139.15 against 198 contingent bills pertaining to 46 accused firms, relating to purported supply of Pig Feed items, veterinary medicines, feed supplements as well as bills relating to purported Crushing of Yellow Maize on account of above mentioned Piggery firms. The details of which are enumerated in the charge sheet paragraph 15. He has further argued that accused Dr. C.B.Dubey (dead) in his capacity of Drawing and Disbursing Officer of the Piggery Firms, Ranchi was

empowered to purchase Pig Feed, Veterinary Medicines, Food Supplements etc. for Rs. 5000/- only on one occasion, from the suppliers approved by Central / Regional Purchase Committee of Animal Husbandry Department. He was also empowered to seek allotment of fund from A.H.D. Directorate, Patna for running the Piggery Firms under his control. The prosecution has also proved that Dr. C.B.Dubey was empowered to pass the contingent bills submitted by various suppliers relating to purported supply of Pig Feed, Veterinary Medicines, Food Supplements etc. in the aforesaid Piggery Firms against supply order issued by him as well as Supply-cum-Sanction Order issued by the Regional Director, A.H.D., Ranchi. Sri. Dubey was required to pass the contingent bills received from various suppliers only against genuine allotment of fund received from A.H.D., Directorate, Patna and Office of Regional Development Commissioner, Ranchi but he exceeded which conclusively proved that he along with all the accused persons were in conspiracy and they have committed the offence which the prosecution has fully established. Therefore, all the accused persons are liable to be convicted as per his charges.

21. Before coming on any conclusion I would like to make it clear that there are several categories of witnesses produced by the prosecution.

A.H.D. officials – They are PWs 12, 13, 14, 18, 20, 39, 41, 50, 64, 69, 72, 73, 78, 93, 102, 102, 103, 104, 106, 109, 137, 148, 150, 167 and 172. These witnesses have proved allotment letters fake, supply orders registers, stock book, CNC bills, cash book, receipts of materials, transfer of feed file, writing and signature of all officials including treasury. They have also proved conspiracy, concealment of documents, live stock daily and annual feed consumption etc.

22. **Govt. officials witnesses**- They are PWs 29, 30, 33, 34, 35, 36, 92, 114, 123, 128, 166, 173, 177 and 197. These witnesses have proved seizure of CNC bills, Godown's capacity, sanction for persecution, expert's opinion, written report (F.I.R.) and role of treasury officials and their irregularities.

Private witnesses- They are PWs 17, 30, 31, 32, 33, 34, 35, 37, 38, 40 to 46, 56, 61, 70, 74, 76, 80, 84, 85, 90, 94, 95, 99, 111, 135 to 145. These witnesses have proved invoices, specimen writing, seizure memo, purchase of medicines and feed, writing of accused persons.

Bank official witnesses – They are PWs 1 to 11, 15, 19, 22, 26, 27, 28, 47, 48, 49, 51, 52, 53, 54, 55, 57, 58, 59, 60, 62, 63, 67, 71, 84, 86, 87, 105, 117, 118, 119, 122, 125, 170, 171, 174 and 186. These witnesses of different banks have proved the bank accounts in which accused suppliers

have deposited amounts through Bank Drafts which was received by them against their supply bills from A.H.D. Witnesses have roved A/c opening forms, statement of A/c, Draft, Cheques, pay-in-slip etc.

23. **Medicine Companies witnesses** – They are PWs 16, 23, 24, 25, 65,66, 68, 75, 77, 79, 81, 82, 100, 107, 113, 116, 121, 130, 159, 160, 191, 200 and 201. These witnesses are of different medicine companies like Cadila, Glaxo, Indian Herbs, Concept, Alembic, Ralies India, Wockhardt, Pfizer, Sarabhai, Ranbaxy, Brihans, AIRIS, CIBA etc. and they have proved the fact of non-supply of medicine through their respective letters Ext. 1/17, 1/18, 1/23 to 1/27, 1/144, 1/145, 1/155 and 1/156.

24. **C.B.I. / Police Officers witnesses**- They are PWs 124, 176, 178, 179, 182, 183, 202 and 204.

Transport owners, D.T.O., R.T.O. witnesses- These witnesses are related to transport who have proved the fact that suppliers have mentioned the fake vehicle numbers on their respective bills are non commercial vehicles like scooter, motorcycle, jeep, car etc. From the perusal of depositions of PWs it is well established that in pursuance of conspiracy the aforesaid amount was defalcated between September 1995 to November 1995 on the basis of fake fund allotment letters without effecting actual supply or short supply of feed, materials, medicines, lime, B.H.C., Gemexin caustic etc.

25. In pursuance of the conspiracy fake allotment letters were prepared outside the A.H.D. Directorate and got original signature of Braj Bhushan Prasad, Budget Officer and upon which issue number and date were written by another outsider accused Mahendra Prasad. All the allotment letters were sent to the Directorate, Patna for confirmation as to whether these were issued from the office or not? These were compared with the issue register and it was found that these allotment letters were not issued from the office. Issue numbers mentioned in the allotment are found fake, as a matter of fact, another letters were issued to another place of State and not allotment of P.D.O., Ranchi which has been proved vide Ext. 1/71 by PW 148. PW 20 Devanand Sinha, Dealing Clerk of allotment files has clearly stated that out of 32 allotment letters three are genuine i.e. Ext. 12 to 12/2 and 29 allotment letters are fake not issued from the office i.e. Ext. 12/3 to 12/31. PW 148 Hira Lal, Clerk of Budget Section has also compared all allotment letters which detailed chart Ext. 1/71 in the court and said that these 29 allotment letters i.e. Ext. 12/3 to 12/31 are fake not issued from the A.H.D. Directorate. PW 173 M.P. Yadav, informant of this case has also said that there were no such budget allocation for such a huge amount to the Piggery. PW 128 V.G.S. Bhatnagar, GEQD expert has

also confirmed the signature of Braj Bhushan Prasad (specimen) Ext. 3/707 and writing of Mahendra Prasad (specimen) Ext. 3/246. PW 109 Rana Subodh Sharma has stated that allotment received by A.H.D. were exorbitantly of heavy amount then genuine allotment.

26. PW 150 Arun Kumar Sinha has proved fake requisitions for fund allotment Ext. 1/76 to 1/104 all issued by Sri. C.B. Dubey. These requisitions are of heavy amount in frequent dates issued only to show allotments are genuine.

27. Regional Director has issued supply orders in pursuance of fake allotment letters and distributed the same to paid suppliers for supply of huge quantity of feed materials and medicines to Pig Breeding Firm, Kanke and Pig Breeding firm no. 20, Hotwar. All supply orders containing sanction for payment. All supply orders proved by PW 12, PW 14 and PW 73. These witnesses have said that all decisions were taken and order given by Dr. S.B. Sinha, Dr. K.M. Prasad and Dr. Junul Bhengraj jointly. It has been proved vide Ext. 7 to 7/1675.

28. The Regional Director, A.H.D. was empowered to issue supply order not more than Rs. 50,000/- at a time but for extending financial capacity issued splitted supply orders each of Rs. 50,000/- for one item for one unit to one supplier without any file processing, without requisition, without indent and without requirement. For medicines supply, orders were issued to the manufacturer but were given to local persons for supply of the medicines. There were official procedure to send supply orders through post or through register or peon book but were given to the supplies by hand who were present for receiving the order. Local suppliers have received this supply order issued in the name of medicine manufacturing companies as has been proved by PW 127.

29. The supplies have submitted their invoices showing supply of materials to the office of P.D.O., Ranchi where Manager, Assist. Manager, Vet. Officers have given false receiving certificate without receiving the materials and P.D.O. has given payment order on each invoice and got prepared contingent bills, all signed and passed by them. Thereafter same were sent to Treasury for payment where the same were checked and passed and payment were made. All CNC bills containing invoices, supply order, advise slip have been marked as Ext. 23 to 23/196 proved by PW 109. This witness has also said that there were no requirement of such a huge quantity of feed materials and medicine in the Piggery firm but only to avail doubtful allotment, bills were passed. PW 109 has also proved contingent register which has been marked as Ext. 22/3 and 22/4. Bill book

is Ext. 22/5, stock register Ext. 22/6 to 22/17. Reference of allotment are mentioned in contingent register as Ext. 22/3 and 22/4 and mode of payment, bank draft number and amount are mentioned in the bill book as Ext. 22/5. While providing writing and signature of the P.D.O. Managers who has given false certificate and made false entry in the stock register also signature of the treasury officials.

30. There were shown purchase of huge quantity of feed materials like GNC, Yellow Maize, Wheat Bran, Fish Meal, Sweet Potato, Pig Feed, Molasses, lime etc. more than requirement or consumption in the farms. The prosecution has proved that the accused persons have in order to conceal the evidence of fake purchase shown false transfer of feed materials to IPDB Lohardaga and Chakradharpur within R.D. region and to Deoghar, Sahebgunj, Godda, Dumka of Santhal Pargana Region without obtaining Govt. approval or order. For transfer of feed materials, file was prepared vide Ext. 28/1 which has been proved by PW 172 upon which a approval was obtained from Director A.H.D. Dr. Ram Raj Ram (dead) but same was not sent to Govt. for cabinet approval as said by PW 14 and PW 172. On the basis of said incomplete approval of transfer Dr. Junul Bhengraj and Dr. R.R. Sahay have took initiative for transfer of feed and issued letter for transfer vide Ext. 1/350 to 1/353 which has been proved by PW 14 on recall. On the basis of said letters Dr. Md. Wasimuddin D.A.H.O. Sahebgunj, Dr. Manoranjan Prasad (A -15), D.A.H.O. Deoghar, Dr. H.N. Verma (A-16) F.A.H.O. Dumka issued false material receipts duly countersigned by Dr. O.P. Divakar (A-3) R.D. Santhal Pargana, Dumka which has been proved vide Ext. 18/78, 18/72 also by Dr. A.K. Srivastava IPDB Chakradharpur vide Ext. 189/81 and by Dr. B.B. Singh IPDB, LOhardaga vide Ext. 18/80 proved by PW 14. Not only this, Dr. B.B. Singh has obtained false receipts of materials without any distribution from Subordinate Vet. Officers as has been proved by PW 101, 102 and 103. Therefore, the transfer of feed is false, as proved by the prosecution. I have perused Ext. 22/3, 22/4, CNC registers and Ext. 22/5, bill book for the payment of transportation is not mentioned.

31. PW 18 Shiv Narayan Sahu has stated that there were rule to send all documents to the Public Accounts Committee (PAC) but the same was kept outside of the office in private place by Dr. S.B. Sinha, Dr. K.M. Prasad, Dr. K.N. Jha and without sending to P.A.C. false receiving was acquired by them. After 6-7 months such documents were transferred to LRS. Kanke from where these were seized by CBI as has been proved by PW 13, PW 18 and PW 204.

32. There were 7341.40 quintals of G.N.C., 18353.50 quintals of Yellow Maize, requirement in P.B.F. Kanke and 7002 quintals of GNC and 1750 quintals of Fish Meal was required in P.B.F. no. 20, Hotwar annually. This fact is calculated by I.O. (PW 204) on the basis of statement of witnesses who were working in daily feeding of Pig (PW 78) and live stock register Ext. 22, feed register Ext. 22/1, stock register Ext. 22/2 as proved by PW 106. Whereas the suppliers have shown supply exorbitantly huge quantity of materials chart for supply are given below.

G.N.C. –

M/s Mallik Enterprises	-	22400 quintals
M/s Sanjay Sinha	-	22400 quintals
M/s Shad & Co.	-	11200 quintals
M/s Chotanagpur Cattle Feed-		8960 quintals
M/s Arke	-	16912 quintals
M/s Jaiswal Store	-	<u>517</u> quintals
		99355 quintals

Yellow Maize-

M/s Shad & Co.	-	22080 quintals
M/s Chotanagpur Cattle Feed-		13800 quintals
M/s A. Traders	-	27600 quintals
M/s Jai Bhandar	-	<u>13800</u> quintals
		93480 quintals

Wheat Bran-

M/s Shad & Co.	-	9780 quintals
M/s Chotanagpur Cattle Feed-		<u>6420</u> quintals
		16200 quintals

Fish Meal-

M/s Mad & Co.		2940 quintals
M/s Chotanagpur Cattle Feed-		1470 quintals
M/s Trishul Enterprises	-	<u>3675</u> quintals
		8085 quintals

Sweet Potato- M/s P.N. Enterprises - 30906 quintals

Pig Feed- Sri. Ram Traders - 2960 quintals

Mineral Mixture- M/s Animal Care - 859.50 quintals

Molasses- M/s Ashok Kr. & Bros. - 262.14

M/s Deepak Kr. Singh - 190.00

M/s Vishal Enterprises - 20.00

M/s Ram Naresh Mahto - 100.00

572.14 quintals

Lime- M/s Ashok Kr. & Bros - 600 quintals

Also Gemexine, BHC powder, caustic etc. show supplied. These quantity are sufficient for 10-15 years of requirement but shown supply during 3 months only September 1995 to November 1995.

33. There was no sufficient godowns available in the firm for keeping such materials for feed as supported by PW 69, 72, 104 and 114. It is established vide Ext. 6/27. Ext. 15 are measurement map of available godown measured by PWD Engineer PW 114.

34. Some of the accused suppliers have mentioned fake number of transport vehicle in their bills / challans. This fact has been proved by several witnesses who are DTP, RTO and transport owners. Vehicles numbers are compared with the exhibits of DTO and RTO all different of states and outside state and it has been established that numbers of vehicles are scooters, motorcycles, jeep, car etc.

It has been fully established by PWs 16, 22, 23, 24, 82 and 84 that medicines shown supplied by M/s Care and Cure were not sold to him as has been proved by Ext. 13/1 to 13/7 and Ext. 23. Similarly M/s Mallik Enterprises had not purchased GNC and raised bills for supply of GNC which has been proved by PWs 135 to 145.

Some of the medicine for which bills were raised were not in existence, not manufacture, not distributed. This fact is established by the witnesses of medicine manufacture company. Not only this the supply orders were issued to manufacturer but bills were raised by local suppliers and payments were made to them.

35. All payments were made on the basis of fake allotment letters which were prepared only to cheat the Govt. These allotments letters were prepared not only to get benefited or facilitated the suppliers but these were share amount among all the conspirators.

36. From the aforesaid discussions it is well established that alleged 29 allotment letters were forged and fabricated by the accused AHD officials in furtherance of criminal conspiracy and the same were made available through fake dispatch numbers. It has also been established by the prosecution that the AHD officials sanctioned several supply orders of huge quantity beyond financial power sanctioning authority and without any justification for supply of such huge quantity in absence of any requisition from the concerned units. The prosecution has also been able to prove that the accused AHD officials bypass the Central Purchase Committee and local purchase committee in issuing large number of supply orders. There was no

requirement of such huge quantity of feed and medicine during the relevant period. It has also been established by the prosecution beyond shadow of reasonable doubt that RPF, Hotwar or the Regional Director Office, Ranchi Region, Ranchi was not authorized by the Govt. to distribute feed and medicine to different units under their jurisdiction. It has also been established by the prosecution beyond shadow of reasonable that that the accused suppliers had not supplied the articles and simply submitted fake bills or partly supplied but submitted fake bill or invoices to the accused AHD officials with criminal conspiracy in withdrawing the huge sum of money. The prosecution has also been able to prove this fact beyond shadow of reasonable doubt that the AHD officials had passed the invoices after processing the same not as per rules and regulations. The prosecution has also been able to prove it beyond shadow of reasonable doubt that the accused treasury officials processed the contingent bills submitted by the accused AHD officials on the basis of fake invoices raised by the accused suppliers or passed the bill as part of the grand criminal conspiracy for pecuniary benefit.

37. Now I would like to discuss the case of individual accused because in the aforesaid paragraphs I have discussed the common arguments advanced on behalf of the accused persons as well as on behalf of the prosecution. It will be convenient and particular to state the allegation and material facts which has been proved or not against the particular accused. Therefore, it will be just and proper to discuss the case on merit for each individual accused persons.

38. **A/1 Dr. Kriti Narayan Jha and A/2 Dr. Junul Bhengraj-** Accused A/1 Dr. K.N. Jha and A/2 Dr. Junul Bhengrajare alleged to have cheated the state exchequer to the tune of Rs. 12,43,76,139.15 by inducing them to deliver that amount to accused suppliers on the basis of false and forged allotment letters, supply orders, contingent bills etc. by inducing the Doranda Treasury to make payment for the aforesaid amount on the basis of forged, fabricated allotment orders, supply order, contingent bill of accused supplies. Both accused persons have further been charged of committing forgery of valuable document for using them for the purpose of cheating, falsifying expenditure report, stock register etc. belonging to the Govt. of Bihar and under their custody as being employee of the State Govt. and being public servant using corrupt and illegal means or by otherwise abusing their position as such public servant for undue benefit and committing criminal misconduct. Admittedly accused A/1 Dr. K.N. Jha was the Regional Director, South Chotanagpur Region, Ranchi from 1990 to

October 1994. It is also admitted fact that he as in administrative control of Regional Director of R.D. Office as also the units subordinate to it including the R.P.F. H0twar. Similarly accused A/2 Dr. Junul Bhengraj was the Regional Director, South Chotanagpur Region from October 1994 till the institution of the case in the year 1996. As stated above PW 20 Devanand Sinha has proved the fact that in the office of R.D. the forged allotment letters Ext. 12/3 to 12/31 were prepared at the direction of these accused persons. This fact has further been corroborated by PW 204 I.O. of this case. It has also come in the evidence that there were three genuine allotment letters as Ext. 12 to 12/2. He has further deposed that the 29 allotment letters show to him were not issued by department as the complete file number is not mentioned over it and it were not typed in the typing machine of the office. He has also stated that no mention of earlier allotment letter has been given in the allotment letters and the signature of comparing clerk is not over it and never allotment for such huge amounts were issued. He has also stated that the approval of the then Director Dr. Ram Raj Ram on the file of aforesaid allotment letter is not there and it is not being mentioned to show the same has been endorsed. He has also stated that the copy to the R.D. of allotment letters have not been given. He has also stated that normally the allotment letters were prepared in thin paper, but these letters have been prepared in duplicating papers and there is no difference in language from the letter and thus all these allotment letters are fake and false. The witness has further identified the signature of accused Braj Bhushan Prasad, the then Budget & Account Officer over the forged allotment letters. He has also stated that these forged allotment letters under minor head 105 Sukar Vikas (3) Sukar Prajanan Prachetra have been issued in which heavy amount has been shown for which budgetary provision was never made by the Govt. of Bihar and the forged allotment letters relates to financial year 1995-96.

39. The prosecution has also led evidence and corroborated the fact that these two accused persons had themselves approved the supply orders and issued the same with their own signatures. PW 12 Dr. Ramesh Rai has deposed that he was posted in the Regional Office at Ranchi as Reserve Veterinary Officer. He has further stated that Dr. K.N. Jha (A/1) was R.D., Ranchi from 1993 to 2001 and thereafter accused A/2 Dr. Junul Bhengraj (A/2) become the R.D. Further he has stated that Dr. S.B. Sinha and Dr. K.M. Prasad were posted as Joint Regional Director and Assistant Director Planning. He has further stated that work of technical section was to be observed the preparation of supply orders and to get implemented

every orders. He ha further stated that the official of technical section used to initiate the file and sent to the office of R.D. He has also admitted that preparing such number of supply order normally it takes 4 to 5 days but Dr. K.M. Prasad and Dr. Junul Bhengraj had given direction to prepare supply orders within one or two days and the supply orders were issued for quantities much more than required. He has further deposed in paragraph 17 of his evidence that having limit of R.D. is Rs. 50,000/- but on a single day supply orders valued more than Rs. 50,000/- were issued. He has further stated that some times supply orders being issued for one supplier was stopped and direction was given to issue supply orders to other suppliers. These witness has further stated that the supply orders were prepared in contravention of all procedure an the same was prepared during official duty and he has proved Ext. 7 to 7/19, 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bills no. 55/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness. He has also proved Ext. 7/20 to 7/39, 20 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 56/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness. He has also proved Ext. 7/40 to 7/99 supply orders issued on 5.6.95 prepared by the witness attached with contingent bill no. 57, 59 & 59/95-96 relating to M/s Mallik Enterprises, Delhi bearing signature of Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistant on memo number and also bearing signature of the witness. He has also proved supply orders Ext. 7/100 to 7/107, 7/108, /118, 7/119, 7/138, 7/139, 7/158, 7/159, 7/208, 7/436 to 7/453 different suppliers duly signed by A/2 Dr. Junul Bhengraj and writing and signature of Sushil Dutta, Assistatn on memo and also bearing signature of this witness. Therefore, it is crystal clear that from 5.6.95 to 30.8.95 forged 53 supply orders were issued in the signature of accused Dr. Junul Bhengraj. PW 14 Dr. Hridiya Shankar Sinha has proved supply orders Ext. 7/754 to 7/765, 7/766 to 7/571, 7/572 to 7/635, all are in the signature of Dr. Junul Bhengraj. PW 18 has deposed that he was posted as U.D. Clerk in the office of RD, AHD, Ranchi. The then RD Dr. K.N. Jha used to attend meeting of Public Accounts Committee and a meeting was held on 8.6.93 of the committee at Circuit House, Ranchi in which Dr. K.N. Jha had attended and he had sent a buff sheet from the meeting to the office to send records pertaining to accounts

from 1985-86 to 1992-93 to the committee. In the buff sheet directions were given to the subordinate officials to submit the documents relating to accounts directly to the public accounts committee. Further he has deposed that Shri Dwarika Prasad, Accountant used to deal with files of accounts and he was sent the buff sheet by Shri Anand Mohan Srivastava, Head Clerk in the RD Office and accordingly he, Dwarika Prasad and Bhupatilal Das, Assist. Jointly prepared the document but all the records mentioned in the list were not sent to public accounts committee.

The aforesaid witnesses have clearly proved that at the instance of these two accused persons all the forged supply orders were prepared as well as false and fake allotment letters were prepared.

40. A/1 Dr. K.N. Jha in his statement u/s 313 Cr.P.C. has admitted that he was posted in the RD office and issued supply orders, however, he has given explanation that he used to sanction supply orders as per recommendation of technical cell and within his financial limit. He has further given explanation that he never sent requisition for allotment to the Director, AHD and on the recommendation of subordinate officers processed the indents received from units and the availability of allotment he used to sanction supply orders. Further he has denied that he had misused of his office and in criminal conspiracy with other took pecuniary benefit and also benefited the co-accused persons. Accused A/2 Dr. Junul Bhengraj has also admitted that he was posted as R.D. in the office of R.D., South Chotanagpur Region and sanctioned the supply orders but he has explanation that the supply orders were sanctioned on the basis of recommendation made by the technical committee with regard to splitting up of supply orders to circumvent the limitation in financial power. He has given explanation that he used to act under the provision of Bihar Financial Rules and used to sanction supply orders some times on monthly requirement made by units. He has further given explanation that he had no idea that the allotment letters on the basis of which the supply orders were issued were fake and forged.

41. On behalf of these two accused persons it has been argued that indents for supply of materials were received were issued from R.V.Os and sometimes from Block Level and on the genuine requirement they used to sanction the supply. Therefore, it is their further argument that supply orders were sanctioned after being satisfied with the note of Assistant Director, Planning with regard to availability of fund and since the duty cast on the R.D. was either to sanction or refuse the recommendation, he in order to proper sanctioning of the various units, gave their approval for

supply orders. It has further been argued that prosecution has not led any evidence that accused persons had extended any pressure on the subordinate staff or enter into criminal conspiracy with other accused persons. It is their further argument that reliance cannot be placed upon the testimony of PW 17, 18, 19 and 20 as they are like an accomplice because they had acted in their office and they co-operated the other accused persons in every omission and commission.

42. From the evidence available on record it is found that both the accused persons being responsible Govt. servants and posted on an important post having jurisdiction over large area, instead of protecting the interest of the state as well as the institution and the general public at large they in criminal conspiracy with each other and with other accused persons issued large number of supply orders without indent and more than requirement. Such large number of supply orders was only issued to make possible the withdrawal of Govt. money on the basis of forged allotment letters. Sanction for prosecution Ext. 26 to 26/3 has been accorded by the Govt. and the same stands proved and exhibited from the testimony of PW 123 Ram Nath Prasad. It is also to be noted here that these accused persons being head of AHD were fully aware of the fact as to what are budget allocation, how much fund allotted to Piggery, what are their requirement, what are the capacity of godowns for keeping feed materials etc., impact of that has without incident, without processing of file fraudulently issued by their sign huge number of splitted supply orders, extending his financial capacity to several suppliers for supply of feed materials and distributed among the suppliers by hand as submitted by PW 127. All supply orders enclosed with Ext. 23 series and proved by PW 12, PW 14 and PW 73 and marked as Ext.7.

43. For issuance of false supply orders, decisions were jointly taken by Dr. S.B. Sinha (died), Dr. K.M. Prasad and Dr. Junul Bhengraj. It was jointly decided by them as to what materials of how much quantity for how much amount, for which unit would be mentioned in supply orders as proved by PW 12, PW 14 and PW 73. The accused persons have started a file for showing transfer of feed materials. Every region of AHD had obtained signature of Dr. Ram Raj Ram, Director, AHD on the said file vide Ext. 28/1 proved by PW 172 and issued letters for transfer of feed materials vide Ext. 1/350 to 1/353 proved by PW 14. These false transfer is made without obtaining approval of State Govt. Subsequently participated in concealing the document from PAC kept the same in LRS, Kanke which were recovered during investigation and seizure memo was prepared as proved b

PW 13, PW 18 and PW 204. PW 20 and PW 148 have fully established that the allotment letters were fake. Prosecution has thus been able to substantiate the charges beyond shadow of reasonable doubt against them for the offence u/s 409, 420, 467, 468, 471, 477(A), 120 of the IPC and section 13(2) r/w 13(1)(d) of the P.C. Act, 1988.

44. **A/3 Dr. Om Prakash Divakar**- He was posted as Regional Director, AHD, Santhal Pargana (Dumka). There is allegation against him that he countersigned on feed material receipts issued by Dr. Md. Wasimuddin, DAHO Sahebgunj, Dr. Manoranjan Prasad, DAHO Deogarh, Dr. H.N. Verma, DAHO Dumka and it has been proved vide Ext. 18/78, 18/79 and 18/82 and that has been proved by PW 14 Hridiya Shankar Sinha. He has deposed that feed receipt Vol-II 1995-96 of Pig Breeding Farm no. 20 Hotwar on which receipt for receiving feed ingredient is in the writing and signature of late Dr. Md. Masimuddin, DAHO, Sahebgunj counter signature of Dr. O.P. Divakar, R.D. Dumka and certificate of late Dr. C.B. Dubey, P.D.O., Ranchi. He has further deposed that certificate of receiving feed in the writing and signature of Dr. Md. Wasimuddin, DAHO Sahebgunj countersigned by Dr. O.P. Divakar, R.D. Dumka and certificate by late C.B. Dubey. He has further deposed that certificate of receiving feed and writing and signature of Dr. H.N. Verma, DAHO Dumka countersigned by Dr. O.P. Divakar, R.D., Dumka. This accused has been charged for the offences u/s 120(B), 420, 409, 467, 468, 471, 477(A) of the IPC and u/s 13(2) r/w 13(1)(d) of the P.C. Act, 1988.

45. He has admitted that he was posted as Regional Director, A.H.D., Santhal Pargana, Dumka in the year 1995-96. He has denied to have entered into criminal conspiracy with Dr. Ram Raj Ram, Dr. Junul Bhengraj, Dr. H.N. Verma and Dr. Md. Wasimuddin along with Dr. Manoranjan Prasad and recommendation of transfer of feed materials to different centers. He has also denied to have written letter to the head office of A.H.D. He has also denied to have countersigned the receipt of feed materials by Dr. Md. Wasimuddin, Dr. Manoranjan Prasad and Dr. H.N. Verma. He has also denied to have transferred the feed materials to the other districts without the approval of Govt. PW 172 has proved Ext. 28/1. PW 172 was posted as Joint Director, AHD Directorate in the year 1995-96 and has stated that Dr. Ram Raj Ram was Director, AHD on that period and in the year 1995-96 there was no scheme for free distribution of the animal feed. Further he has deposed that Director is not competent authority for transfer of the animal feed under any scheme and the approval of Govt. was must. He has further deposed that Dr. Ram Raj Ram, Director AHD

had approved the note sheet in one file on R.D., Ranchi for transfer of feed from one place to another place but the same was not competent. This witness has proved Ext. 28/1 i.e. note sheet of one of the files having 12 pages in which approval was granted by Dr. Ram Raj Ram but that has not been complete and ext. 18/78, 18/79 and 18/82 conclusively proved the connivance i.e. conspiracy in transferring the feed materials to the different districts of state in which the complicity of this accused is also apparent. Thus it is crystal clear that the prosecution has been able to prove the charges against this accused also for the offence in which he has been charged. Therefore, he is also held guilty for the commission of offence for the aforesaid section.

46. **A/4 Dr. Krishna Mohan Prasad and A/5 Dr. R.R. Sahay-**
Dr. Krishna Mohan Prasad (A/4) was posted as Assistant Director, Planning at Animal Husbandry Department at Ranchi. He also stands charged u/s 120(B) r/w section 409, 420, 467, 468, 471, 477(A) of the IPC and u/s 13(2) r/w 13(1)d) of the P.C. Act. It is alleged against him that he along with other co-accused persons in criminal conspiracy cheated the Govt. exchequer on the basis of false and forged allotment letters, supply orders, contingent bills. He has further alleged to have committed forgery and tampered with the official register and used the forged documents for the purpose of cheating. PW 12, PW 14 and PW 73 has proved it that the accused was in a very high post and knowing budget allocation, fund allotment, requirement in the unit / firm, godowns capacity but knowing all these facts entered into criminal conspiracy and took decision jointly with Dr. S.B. Sinha and Dr. Junul Bhengraj for issuance of huge number of supply orders hastily on the basis of fake allotment letters. This accused has kept all the documents outside the office and concealed the same from PAC as deposed by PW 13 and 18. Subsequently all the documents were recovered during investigation by PW 13 and PW 204. From the act of this accused it can easily be inferred that he has participated in the commission of a crime as key conspirators. In his statement u/s 313 Cr.P.C. he has admitted that he was posted as Assist. Director, Planning in A.H.D., Ranchi during the relevant period. He has further admitted that accused A/1 Dr. K.N. Jha had sanctioned the supply orders and the same were issued under his signature but with regard to supply order sanctioned and issued by accused A/2 Dr. Junul Bhengraj. This witness has stated that he was at that time transferred to some other place and he could not say about that. The accused has further given explanation that he had recommended for issuance of supply order on the basis of requisitions received from

subordinate officer and with the recommendation of technical cell. With regard to forged and fabricated allotment orders accused as showed his ignorance about that as the same was not related with his job. He has further given explanation that feed and medicines were required in the quantity as requisitions were received from the officers of the various firms. He has further given explanation that he had not entered into any criminal conspiracy to cheat the Govt. exchequer nor he had received any pecuniary benefit and every act of his was in the course of official business.

47. It has been argued on behalf of the accused that PW 12, 13, 18 and PW 73 were working in R.D. office and they have though deposed that they were working under the pressure of accused officials but in fact their nature of work was that as an accomplice and no reliance could be placed upon their testimony. It was further argued that the prosecution witnesses have been bargained and induced to become witness against them by the C.B.I. He has further argued that I.O. did not record separately the statement of witnesses in this case rather a composite statement was recorded by him u/s 161 Cr.P.C. As stated above this fact stands admitted not only from the testimony of the prosecution witnesses but from the statement of this accused also that he has given his favourable opinion for sanctioning of large number of supply orders for purchase of huge quantity of feed and medicine which were for excess to the requirement of the unit. Evidence has also come that this witness was exerting pressure upon the subordinate staff, prepared false note sheet. Undoubtedly the accused was holding a high ranking post and it was expected from him to point out the irregularities to the higher authority but he took active part in the loot of Govt. exchequer. The circumstances available on record unerringly indicate the involvement of the accused in fraudulent withdrawal of public money. Thus charges against him has also been proved beyond reasonable doubt.

48. **A/5 Dr. R.R. Sahay**– He was posted as Regional Joint Director. He took initiative for false feed transfer. A false feed transfer file was prepared vide Ext. 281 proved by PW 172 and on the basis of said file issued letter to subordinate firm directing to furnish excess feed materials available for transfer. Ext. 18/71 to 18/82 proved by PW 14 as stated above. Therefore, it is crystal clear and there is circumstances available on record to come that a definite conclusion that the involvement of this accused in fraudulent withdrawal of public money. The charges against him has also been proved beyond reasonable doubt. As such both the accused persons are held guilty for the commission of offence as charged against them.

49. **A/6 Braj Bihari Singh**– He was posted as Project Officer IPDB, Lohardaga. He has participated in false transfer of feed material and issued false receipt of 10,05,000 quintals feed material without any requirement and without receiving any material only show adjustment. Not only this the accused has obtained false receipts from his subordinates for showing false transaction of feed materials. PW 101 Krishna Kumar Sahu has deposed that he was posted as T.V.O. Chaupi (Kuru), Lohardaga up to 20.2.96 and in the year 1995-96 Dr. Braj Bihari Singh was Pariyojna Padhadhikari there and he has asked him to prepare bill for receiving feed and when he refused to do the same he was ordered to do so then he issued receipt in the capacity of T.V.O. Chaupi. He gave receipt for receiving Yellow Maize 10,000 quintals each for two places. He further gave false receipt of G.N.C. 500 quintals, fish meal 500 quintals and no article was received, nor any entry was made in any register. He had no knowledge that there was any scheme for receiving feed and during his tenure there was no Pig and even in Lohardaga district there was no Pig firm and there was no any scheme for distribution of feed in the year 1995-96. He has also stated that there was no need of any feed in Lohardaga district for which he issued the receipts.

50. PW 102 Dr. Minu Saran has also deposed that he was Block Veterinary, Sneha Block. Her duty was to treat, immunize, artificial insemination and artificial pregnancy and as TVO she was never assigned the work of distribution of cattle feeds. She has also stated that in the year 1995-96 neither there was any distribution of cattle in the Lohardaga district nor there was any scheme for supply of feed to the cattle. She has also stated that in the year 1995-96 no feed material was received and during that period Dr. Braj Bihari Singh was posted as Pariyojna Padhadhikari, Gahan Sukar Vikash Pariyojna, Lohardaga and on his pressure without any order being received she issued receipt for receiving yellow maize 2800 quintal thrice and thereafter about 18000 quintal in installments of 600 quintals, GNC 1000 quintal, fish meal 1000 quintal. She has also stated that feed material in such quantity was never required as there was no scheme for distribution of feed. She has also stated that there was no stock register for feed grain.

51. PW 103 Shankar Prasad has also deposed that he was posted as TVO Kairu, Kuru Block, Lohardaga. He received requisition for distilled water but very meager supply was made and the accused obtained a receipt from him on very large quantity of supply and when he objected he was threatened by the accused and under threat and duress he give so. He has

also stated that he issued receipt for receiving feed grain 2000 quintal being compelled by Dr. M.P. Verma and again by Dr. P.K. Tripathi he later join as DAHO for 30,000 quintal of pig feeds but no articles were issued. He has further stated that Dr. Braj Bihari Singh, Pariyojna Padhadhikari also forces him to issue receipt for receiving 10000 quintals of cattle feed and another time 9000 quintals of cattle feel but no amount of cattle feed was received. There was no scheme for distribution of cattle feed in Lohardaga nor there was no any justification for the same.

52. In his statement u/s 313 Cr.P.C. he has denied to purchase any cattle feed and to have forged any receiving receipt and to have give pressure upon the subordinate staffs. He has also denied to have entered into criminal conspiracy with other accused persons. PW 14 has proved Ext. 18/80 which shows that there is a certificate of receiving feed dt. 26.5.95 in the writing and signature of Dr. Braj Bihari Singh, Intensive Piggery Development Pariyojna Padhadhikari, Lohardaga.

From the discussions made above it is crystal clear that this accused in conspiracy with the other accused persons cheated the Govt. of and the prosecution has been able to prove it without any doubt.

53. **A/7 Dr. Rameshwar Narain Pandey**– He was posted at P.B.F., Kanke and was incharge of Piggery firm. There is allegation against him that he has given false receiving certificate on the invoices of M/s Bhagat & Co., commercial suppliers, P.N. Enterprises, Arke Enterprises, Krishna Murari Enterprises, Sri Ram Enterprises, Sanjay Sinha, Animal Care, Sri Shanker Drug House, Sri Ram Traders-Shad & Co, Chotanagpur Cattle Food Supply Co., A Traders.

54. There is allegation against him that during the period 1995-96 at Ranchi-Patna and other places of Bihar he cheated the Govt. of Bihar through Doranda Treasury dishonestly and fraudulently inducing to deliver total sum of Rs. 5,37,70,391.45 with the help of co-accused persons which was the property of the said Govt. of Bihar and it was done on the basis of 29 false and forged allotment letters for total amount of Rs. 25 crores. He along with others forged / false supply orders, forged supply bills / invoices having false certificate of receipt of materials was given by him, forged contingent bills etc.

55. His signatures and writings have been proved by PW 109 and Subodh Sharma vide Ext. 22 series i.e. wrong entry made in the stock book register. Ext. 23 to 23/57 are contingent bills of various supplies identifying signatures of suppliers and signature of all the officials. Ext. 23/58 to 23/102, Ext. 23/103 to 23/152, Ext. 23/153 to 23/180 and 23/181 to

23/186 are the contingent bills of various suppliers identifying signatures of suppliers and signature of all officials. Whereas Ext. 23/187 to 23/189, 23/190 to 23/194, 23/195 to 23/196 i.e. entire Ext. 23 series shows CNC bills of different suppliers are in the writings and signatures by the officials and Ext. 22/1 and 22/2 proved by PW 106 i.e. feed register Vol-I from 25.2.96 maintained by this accused and duplicate live stock register. PW 106 Dr. Sanjeev Kumar has deposed that he joined as incharge Manager, P.B.F., Kanke. After the scam he came to know on the order of Dr. M.P. Sah that the then R.D. and the then Manager, R.N.Pandey were absconding. Further he has deposed that one Md. Kalam, an employee used to look after the godowns and keep the keys. After he joined there he supervises the feeding of Pig and stock register of feed, medicine and equipments. He has given position of live stock on 27.2.96 and stated that feed was being given as per the Govt. approved scheduled. Breedable male 74, Breedable female 396, Adult male 68, adult female 261 etc. were total 1731 animal only and the accused obtained false receipts Ext. 18/78 to 18/82 proved by PW 14 without actual transfer of feed knowing fully well that total annual requirement of GNC was 7341.40 quintals and Yellow Maize was 18353.50 quintals in P.B.F. Kanke. There were no godown available for keeping huge quantity of feed materials as deposed and supported by PW 69, PW 72, PW 104 and PW 114 vide Ext. ¼, 6/27 and also vide Ext. 15. His receipts were countersigned by P.K. Jaiswal. He is also alleged to have transferred materials to Dumka. In his statement u/s 313 Cr.P.C. he has admitted that he was posted at P.B.F. Kanke but he has denied to have signed on the receiving bill and giving false receiving certificate on the receiving invoices of suppliers. He has also stated that there were sufficient godowns and he also used to keep the materials in the houses of staffs. There was no any knowledge of false allotment too him. He was not indulged in any conspiracy. He has further stated that all the transfer was made by me as per the order of Regional Director and all the works was done by him as per the Govt. rules in accordance with the directions given by his superior officers and he worked for welfare of the animals and he become successful in diminishing death rate.

56. Admittedly this accused was the Manager of P.B.F. Kanke. The maximum number of live stock was 1734 in the poultry farm and fake and forged supply orders were issued for supply of materials for affecting the live stock of poultry farm. This accused was quite aware of the actual requirement of the feed and medicines in the firm. This simply cannot be believed that the accused has no idea of what was happening in the firm

right under his nose for quite a long period of time. The prosecution has proved vide Ext. 22/1, 22/2, 23, 18/78 to 18/82 that there is his signature for giving certificate of receiving. Therefore, there is ample material against him to hold him guilty for the charges leveled against him and in my considered view the prosecution has been able to prove the charges beyond all reasonable doubt against him.

57. **A/8 Dr. L.P. Yadav, A/9 Dr. Sandeep Kumar, A/10 Dr. Shailendra Kumar Bharti, A/11 Dr. Deepak Kumar, A/12 Dr. Krishna Kumar, A/13 Dr. K.B. Lal, A/14 Dr. N.R.P. Sinha, A/15 Dr. Manoranjan Prasad, A/16 Dr. H.N. Verma, A/17 Dr. Sunil Kumar Sinha-**

A/8 Dr. L.P. Yadav- He was posted as Manager P.B.F. no. 20 Hotwar. He was incharge of P.B.F. no. 20, Hotwar, Piggery Farm. There is allegation against him that he has given false receiving certificate without receiving feed materials, medicine on the invoices of M/s P.N. Enterprises, Ashok Kumar & Bros., commercial supplies, Sanjay Sinha, Deepak Kumar Singh, Shad & Co., Chotanagpur Cattle Food Supply Co., Sri Ram Trades, Ram Naresh Mahto. Ext. 9 series is the proof of his receiving certificate without receiving the feed materials. There is also allegation against him that he has shown false transfer of feed material to D.H.O. Sahebgunj and D.H.O. Deogarh outside the region and obtained false receipt of 34,500 quintals of Yellow Maize and 21,281 quintals of GNC from Dr. Md. Wasimuddin D.H.O. Sahebgunj and also 8000 quintals Yellow Maize, 2000 quintals Fish Meal, 1800 quintals Pig Feed, 2000 quintals Wheat Bran false receipts from Dr. Manoranjan Prasad D.H.O. Deogarh and both the receipts were countersigned by Dr. O.P. Divakar. It has come in the evidence that there were annual requirement of GNC only 7002 and 1750.50 quintals more or less similar to PBF, Kanke farm. There were no sufficient godowns available for keeping such a huge quantity of feed as proved by PWs 69, 72, 104 and 114 and vide Ext. 1/4, 6/27 and Ext. 50.

He has been charged for the offence u/s 420, 467, 468, 471, 120(B) IPC and u/s 13(1)(d) r/w 13(2) of the P.C. Act. There is specific charge against him that during the relevant period being a public servant by corrupt and illegal means or by otherwise abusing his position as such public servant obtained for himself and co-accused public servant pecuniary advantage from the co-accused suppliers and others to the extent of Rs. 4,92,18,476.10 during the year 1995-96 from the Govt. of Bihar through Deoghar Treasury. PW 140 proved the various receipts given by AHD officials showing purported supply of materials to their units and the alleged

feed transfer order. He has also stated that receipt of receiving feed materials were prepared only to show fake transfer of material. He has stated that the official procedure for transfer of feed from one region to another is that from the concerned region requisition is received which is sent too the R.D. and file accordingly prepared and the same is sent to R.D. through Assist. Director, Planning and from there the R.D. sends the same to Directorate, AHD, Patna and from there the file is put up before the Govt. and after approval of the Govt. the feed is transferred to other region. He has further reiterated that though there was approval of R.D. for transfer of feed material but there was no sanction of the Govt. He has proved Ext. 7/587 to 7/596 and Ext 7/597 to 7/616 showing 20 suppliers orders with contingent bill 110/95-96 in favour of M/s Trishul Enterprises, Ranchi bearing memo number and date in the writing and signature of Sushil Dutta, Assistant and also bearing the signature of Dr. Junul Bhengraj, R.D. and the initial of the witness. He has proved several supply orders and receiving by the accused.

He has admitted that he was posted as Manager, PBF, Hotwar from 17.7.95. He has further admitted that he has given certificate of receiving for some of the firms but not all. He has further admitted that there was arrangement of storage and issued several orders for distribution. He has further admitted that he had given certificate of receiving. He has further admitted that he used to transfer the feed materials as per the directions of superior officers. He claimed himself to be innocent and further stated that he had nothing to do with transfer of feed materials and he had not withdrawn any amount from the treasury.

58. **A/9 Dr. Sandeep Kumar**- He was posted at PBF, Kanke as Research Officer. There is allegation against him that he has given false receiving certificate without receiving any material on the invoices / bills of M/s Hi-Tech, Bihar Surgico Medico, Samarpan Vet., Mallik Enterprises. He has been charged for the offence u/s 420, 463, 468, 471, 477(A), 120(B) of the IPC and u/s 13(1)(d) r/w 13(2) of the P.C. Act, 1988. It is his defence that no any witness has adduced by the prosecution to state that Dr. Sandeep Kumar had given the certificate of receiving of alleged suppliers in his presence. Even PW 109 Rana Subodh Sharma had also not stated in his deposition that Dr. Sandeep Kumar had given certificate of receiving in his presence. His further defence is that no any supplier, invoices which bears the signature of the accused has been exhibited. Even the evidence of PW 135 and 145 is to the effect that Vijay Mallik has not supplied GNC to PBF, Kanke. There is no oral or documentary evidence on record to prove or

even suggest that Dr. Sandeep Kumar did play any overt act for discharging his official duty. No evidence on record to prove or even suggest that Dr. Sandeep Kumar had obtained any pecuniary advantage. He has no concern with the fake and forged allotment letters and no offence whatsoever alleged is made out against him. In his statement u/s 313 Cr.P.C. he has stated that he was deputed at PBF, Kanke as Vet. Officer. He has further stated that he was awarded for Dr. Fakruddin Ali Ahmad National Award 1992 for his excellent work and he has got no knowledge as to purchase, distribution and he was not involved in any conspiracy with other accused persons.

59. **A/10 Dr. Shailendra Kumar Bharti**- He was deputed at PBF, Kanke and there is allegation against him that he had given false receiving certificate on the invoices of M/s Trishul Enterprises, Sri Ram Traders, Jaiswal Store, Om Enterprises, Anomvet Super Medico, M/s Sharda Drugs and Kuldeep Raj. He has been charged for the offence u/s 420, 467, 471, 477(A) r/w 120(B), 409 of the IPC and u/s 13(1)(d) r/w 13(2) of the P.C. Act. There is allegation against this accused that he was posted as the Manager, Cross Pig Breeding Farm, Hotwar, Ranchi / Assistant Project Officer Special Live Stock Breeding Programme deputed to PBF, Kanke during the period 1995-96 and during the said tenure he in the above capacity acknowledged receipts of 3675 quintals fish meal against 50 false and fake bills of M/s Trishul Enterprises, 352 quintals of pig feed against 44 false inflated bills of M/s Sri Ram Traders, Ranchi, 571.20 quintals of GNC against 40 false and fake bills of Jaiswal Stores, Ranchi, 1680 strips of Banif Bolus 10's having Batch No. 60003 and 253 packs of Duaprim Powder, 500 gms of Batch NO. 70005 under 63 false and inflated bills of M/s Super Medico, Ranchi, 1632 strips of Banif Bolus 10's bearing Batch No. 63001 against 34 false and fake bills of M/s Om Enterprises, Patna by giving false certificates, 714 packs of Sulcoprim Powder 500 gms of Batch No. 4686 and 396 packs of Concimin 2.5 Kgs. Bearing Batch No. 3296 against 8 false and fake bills and 2100 units of Brisone 2 ml. bearing Batch NO. 94004 and 2373 units of Brioxy 50 mg. (100 ml) of Batch No. 94304 against 21 false and fake bills both of Anomvet Pharma, Patna and gave false certificate on said 29 bills of the said firm, 515 strips Banif Bolus 10's of Batch No. 2598, 2598A and 2595A against 10 false and fake bills of M/s Sharda Drug, Ranchi, 17997 quintals of Yellow Maize against 117 false and fake bills of M/s Kuldeep Raj Enterprises, Ranchi, even though either absolutely no supply or less supply was made or no quantity of Yellow Maize was crushed by the concerned firms and thereby facilitated the passing of the aforesaid

bills by concerned competent officers to enable the payment thereof to be made to the concerned firms. The accused categorically stated in his statement u/s 313 Cr.P.C. that he during the year 1995-96 he had granted certificate of receiving only on the bills of M/s Om Enterprises and M/s Sharda Drugs after tallying the materials with the invoices and he was a junior officer and he had to obey the order of senior officers.

60. **A/11 Dr. Deepak Kumar**- He was posted as Manager, PBF, Kanke and there is allegation against him that he has also given false certificate on the invoices of M/s Jai Bhandar without receiving any materials which has been duly proved by vide Ext. 23 series.

In his statement u/s 313 Cr.P.C. he has admitted to have been appointed as Manager, PBF, Kanke in the relevant period but he has been suspended. He has further admitted that he had given certificate of receiving for 13800 quintals of Yellow Maize to supplier M/s Jai Bhandar and supplier Amba, Aurangabad, but he has explained that there was genuine supply and there was requirement and there was space also to keep such huge amount of Yellow Maize. He claimed himself to be innocent and he has further stated that he worked innocently.

61. **A/12 Dr. Krishna Kumar**- He was posted as Veterinary Officer, PBF 20 No. Hotwar. There is allegation against him that he has also given false receiving certificate on the invoices of M/s Aktavet Works without receiving medicines. He has been charged u/s 420, 467, 468, 471, 477(A), 120(B) of the IPC and u/s 13(1)(d) r/w 13(2) of the P.C. Act, 1988. He has come with a case that no any certificate of receiving was given by him. He has referred evidence of PW 104 at paragraph 230 in which I.O. has deposed that during the period of September 1995 to November 1995 Dr. Krishna Kumar had not given any certificate of receiving. But there is evidence to show that the accused has given certificate of receiving on the suppliers bills of M/s Aktavet Works, Ranchi amount to Rs. 1,29,447.22 and it is also well established that the said firm has supplied the alleged medicine only for Rs. 35,244.94. In this way the said firm has received Rs. 94,702.26 without actual supply and this fact has also stated by I.O. PW 204 at paragraph 259 to 262. But as per the case of the defence that this certificate was given on 6.11.94 which does not cover the period of the case. But it is crystal clear from the fact that this bill was passed in the relevant period and passing of bill is taken to be withdrawal not the date on which the certificate was given.

62. **A/13 Dr. K.B. Lal**- He was posted as Veterinary Officer, PBF, Kanke and there is allegation against him that he has also given false

receiving certificate on the invoices of M/s Udai Agencies, M/s Krishna Murari Enterprises, M/s Shyam Industries, M/s Care & Cure without effecting any supply or short supply.

63. **A/14 Dr. N.R.P. Sinha**- He was posted Manager, PBF, Kanke and there is allegation against him that he has also given false receiving certificate on the invoices of M/s Care and Care without receiving full medicine. Subsequently payment was made to Care & Care during period of this case.

64. **A/15 Dr. Manoranjan Prasad**- He was DAHO, Deoghar is alleged to have issued false receipt of 2000 quintals Yellow Maize, 1800 quintals Pig Feed, 2000 quintals Wheat Bran without receiving any material from PBF no. 20 Hotwar only to show adjustment and consumption in the farm and this has been proved by PW 14 vide Ext. 18/79.

65. **A/16 Dr. H.N. Verma**- He was DAHO, Deoghar is alleged to have issued in his writing and signature false receipts of 299900 quintals of feed material from PBF, Kanke which has been proved by PW 14 vide Ext. 18/82 and only to show adjustment and consumption in the farm, he has committed the offence.

66. **A/17 Dr. Sunil Kumar Sinha**- He was posted as Research Officer, Health Care is alleged to have participated and done all work of supply for M/s RIA Medical of accused Sudhir Ranjan Prasad Singh and received money. PW 13 has identified his writing and signature on cheque Ext. 3/169, Challan Ext. 8, Price List of Glaxo Ext. 9, withdrawn money from Bank through signing cheque A/c no. 2602 proved by PW 28. The same charges is also framed against them.

Dr. Krishna Kumar had admitted this fact that he has given certificate of supply of the medicines of M/s Aktavet Works, Ranchi and he explained that medicine was received that because of the fact that there was epidemic spread in the animals. Therefore, requirement of medicine was there. He has come with a case that he has received the medicine and thereafter he has given certificate.

Accused K.B. Lal has also admitted it that there was necessity of medicine and medicine was supplied by M/s Udai Agencies, Ranchi, M/s Care & Care, Ranchi and M/s Krishna Murari Enterprises which was received by him and thereafter certificate was issued by him and he claimed himself to be innocent.

Dr. Nalini Ranjan Prasad Sinha has showed his ignorance regarding giving of certificate by him but he has come with a clear cut case

that he used to give certificate after receiving the medicines. He was also in conspiracy.

Dr. Manoranjan Prasad has admitted that he was posted as DAHO at Deoghar but denied to have issued any certificate.

Dr. H.N. Verma has admitted himself to be posted as DAHO, Dumka but denied to have given any certificate of receiving.

Dr. Sunil Kumar Sinha has admitted that he was posted as Research Officer, Animal Health, Care but he denied to have done all work of supply for M/s RIA Medical of accused Sudhir Ranjan Prasad Singh. He has also denied to have received any amount but that has been proved by PW 3 vide Ext. 3/179.

67. The allegation against the aforesaid accused persons that they without receiving the materials dishonestly and fraudulently certified the receipt of materials against bogus bills submitted by the accused supplies based on which contingent bills which have been legally proved vide Ext. 23 series i.e. Ext. 23 to 23/9. All the bills were prepared by Uma Shankar Prasad, Accountant Rana Subodh Sharma, number of invoices were also given, receiving certificate was done by L.P. Yadav, R.N. Pandey and other accused persons proved by PW 109. He has clearly deposed that Umashankar Prasad was the Bill Clerk and as Accountant his duty was to check the bills prepared by the clerk and to put up the same before PDO who was the DDO also and after his signature the bills were sent to Treasury and the endorsed bill were handed over to the suppliers after obtaining their signature in the CNC register and they used to get the same passed from treasury and deposit the draft prepared in the name of their firm in their account. He has also stated that on a single day bills were being prepared for heavy amounts and the amounts were withdrawn and from the bare eyes it appeared that the amounts are very huge and not at all required but he used to obey the dictates of Dr. C.B. Dubey. He has also stated that the Managers and Veterinary Officers of Hotwar and Kanke (above named accused persons) used to give receiving certificate on the invoices submitted by suppliers and Dr. C.B. Dubey was DDO for both the places. Every invoice was being signed by the supplier or his representative and the bill clerk Uma Shankar Pd. used to write "bill passed for" and after preparing the bill and affixing the seal the same was put up before him. Before passing the bill, supply order and the sanction order of the competent authority was also verified as also the fact whether the amount is within the received allotment and thereafter bills were put up before the PDO. Dr. C.B. Dubey also used to put his signature on the bill book, CNC

register, treasury messenger register and advice register.(para 8). He has also stated that he and Uma Shankar Pd. used to go to treasury for passing of the bills and after the bills were passed by the treasury the same were produced in bank and drafts were received and the drafts were entered in the bill book and cash book and as per direction of Dr. C.B. Dubey and S.B. Sinha the same were handed over to the suppliers. He has also stated that Dr. S.B. Sinha used to give the money receipt of Patna suppliers and Dr. C.B. Dubey of local suppliers and some times the office also used to give the money receipt. He has further stated that invoices were prepared in duplicate and signed by Dr. C.B. Dubey. He has also stated that sanction order received from RD office were of Rs. 50,000/- and from Regional Jt. Dir. Rs. 15,000/- and from the PDO Rs. 5,000/- as this was their financial limit but they used to sanction supply orders in huge number valuing more than lakh rupees on a single day contrary to the financial rules. He has also stated that Dr. S.B. Sinha, Dr. K.M. Pd used to select supplier, material, amount, unit to be supplied etc. He has also stated that that he knows most of the suppliers, AHD officials and treasury officials and knows their writing and signatures. He proved his writing and signature. He has also stated that normally allotment of 2 crores was received in a financial year for PDF, Ranchi and in between Sept. 95 to Nov. 95 the withdrawal was Rs. 12,98,00,000/- and this proves the fact that there was excess withdrawal and such quantity of supply of material was not required and the bills prepared could have provided feed for 5 years. He proved Ext. 27 to 27/186 by which he proved contingent bills of various suppliers, identifying signatures of suppliers and signature of all officials including the above named accused persons. He has also proved Ext. 22 to 22/15 and series 18.

These circumstances as well as evidence available on the record conclusively point out the active involvement of these accused persons in the forgery and manipulation of official record / registration and issuance of false receipt of receiving materials. Thus prosecution has been able to prove the charges beyond shadow of reasonable doubt against them.

68. **A/18 Braj Bhushan Prasad-** He was posted as Budget & Account Officer at Head Quarter A.H.D. and there is allegation against him that he has signed all the allotment letters including fake allotment letters vide Ext. 12 to 12/31, in which Ext. 12 to 12/2 are genuine and Ext. 12/3 to 12/31 have been established to be fake. PW 20 Devanand Sinha has deposed that he was posted as Asst. in the Budget & Account Section, Secretariat, Patna and has deposed that he was assigned work of budget

allotment for AHD and he used to initiate the file. Further he has deposed that on the basis of estimate submitted by various DDOs budget was being prepared in the department and that was sent to the finance department for approval and after approval allotments were made in different districts. (Para 3). He has further stated that for different heads there used to be different files and a draft for budget allocation was prepared and placed before the Section Officer and after verifying the same the Section Officer used to put up the file before the Budget and Account Officer and after necessary verification by him the Budget and Account Officer used to forward the file to the Director, AHD and after the approval of Director, the files were returned through the same channel to the Budget and Account Section as approved by the Director after the signature of Budget and Account Officer was sent to the typing section by him and after its typing the same was verified with the office copy and the verifier used to put his initials on the fair copy and it was signed by the Budget and Account Officer and there after the dispatch clerk used to give memo number, date and the same was sent to the concerned DDOs and the office copy was returned to the concerned clerk who used to keep the same in the relevant file. (Para4). Further he has stated that allotment letters were typed in duplicate for one DDO and one copy was sent to the DDO and another copy to the concerned RD. Normally the allotments were sent to the DDOs through post but some times the DDOs used to collect the same personally when they used to come to attend in a meeting. He has further proved the three genuine allotment letters (Ext. 12 to 12/2)- para 6. He has further deposed that the 29 allotment letters shown to him were not issued by the Dept. as the complete file number is not mentioned over it and it were not typed in the typing machine of the office. He has also stated that no mention of earlier allotment has been given in the allotment letters and the signature of comparing clerk is also not over it and never allotment for such huge amounts were issued. He has also stated that the approval of the then Director Dr. Ram Raj Ram on the file for the aforesaid allotment letter is not there and it has not been mentioned to show the same has been endorsed. He has also stated that the copy to the RD of the allotment letters has not been given. He has also stated that normally that the allotment letters are prepared in thin paper but these allotment letters have been prepared in duplicating paper and there is difference in language and form of letter and thus all these allotment letters are fake and false. The witness has, however, identified the signature of accused Braj Bhushan Pd., the then Budget and Account Officer over the forged allotment letters.(Ext.

12/3 to 12/31- para 7). He has also stated that these forged allotment letters under minor head 105 Sukar Vikas (3) Sukar Prajanan Prachetra have been issued in which heavy amount has been shown for which budgetary provision was never made by the Govt. of Bihar and the forged allotment letters relate to FY 1995-96. He has proved Ext. 12 to 12/2 - Three genuine allotment letters and Ext. 12/3 to 12/31 - 29 forged allotment letters.

PW 148 Hiralal Ram has deposed that he was posted as Clerk in the A.H.D. Directorate. He remained posed in the dispatch section and he has also stated that allotment letters were also issued to various departments of A.H.D. and the same were not entered in the dispatch register. He has also stated that every issuance of allotment letter, there was a file. Further he has stated that reply was sent by the A.H.D. Secretary Sri. Beck Julious regarding query made by the CBI of 147 allotment letters. Further he has deposed that memo number and date over Ext. 12/13 to 12/31 were not issued by the AHD Directorate but Ext. 12 to 12/3 are genuine allotment letters. He has proved Ext. 28 i.e. Note sheet and allotment letter signed by Braj Bhushan Prasad in a allotment file no. 2BT(2)105/95 head 2403-101, year 1995-96 head 2403-011 year 1995-96. He has also proved Ext. 1/71 reply letter no.2544 dt. 24.4.97 sent by Beck Julious, Secretary AHD to CBI regarding genuineness of memo number and date over the forged allotment letters.

The prosecution has also proved that during investigation the specimen signature of the accused was obtained vide Ext. 3/707 which was sent to GEQD for comparing sign of allotment letters where it is established that signatures are made by this accused as deposed by PW 128-V.G.S. Bhatnagar. PW 128 is G.E.Q.D. Kolkata and he has deposed that he received documents from S.P.E., CBI, Ranchi for examination and report. He has given opinion that the signature of Braj Bhushan Prasad, Mahendra Prasad on both the documents are of same person. He has proved the report of GEQD as Ext. 29, forwarding letter Ext. 29/1 and detail opinion is Ext. 29/2. He has also proved forwarding letter sent to the C.B.I. along with opinion and report vide Ext. 1/47.

The accused in his statement made u/s 313 Cr.P.C. has admitted about his posting as Budget & Account Officer at the A.H.D., Directorate, Patna. He has further admitted that the signatures on the forged allotment letters were of him. But given explanation that he had signed those allotment letters only after obtaining sanction of the competent authority. He has further stated that he had no knowledge about

the fake memo no. and date mentioned on the forged allotment letters as those were given in the dispatch section which is a separate unit within Directorate. He has denied to have given any fake allotment letters.

The learned counsel has mainly argued that the prosecution has purposely withheld the issue register through which the allotment letters were issued as the same were issued from the issue register. He has further submitted that in absence of the issue register it cannot be held that allotment letters were forged and fabricated. He has further submitted that prosecution has miserably failed to prove the motive or mensrea of the accused as none of the witness has stated that the accused received any gratification. He also submits that no unaccounted money disproportionate to his known source of income was found with this accused. He has further referred to the evidence of I.O. and submitted that he did not visit the AHD Directorate or seized the original record of allotment. He further submitted that the I.O. did not investigate from the Finance Department as to what was the actual budget allocation for the period September 1995 to November 1995 for animal husbandry department.

I do not find force in the argument advanced by the learned counsel for the defence. The prosecution has led evidence and proved the fact that the signature of this accused was obtained by other accused AHD officials on the forged allotment letters typed at Ranchi itself. The accused used to put signature at Patna and Ranchi on the already typed forged allotment letters as per wish and command of accused Late Dr. S.B. Sinha and for his illegal act they were rewarding him. PW 20 and PW 128 have clearly deposed that there were three allotment letters genuine and others were fake and forged allotment letters. The prosecution has thus been able to prove that allotment orders Ext. 12/3 to 12/31 were not issued genuinely by the A.H.D. Directorate and the same were forged by the accused by putting his own genuine signature intending that those may be believed that A.H.D. Directorate genuinely issued those allotment letters. Thus, in my considered opinion the prosecution has been able to prove the charges beyond shadow of reasonable doubt against this accused u/s 420, 467, 468, 471 r/w 465, 120(B) of the IPC and u/s 13(1)(d) r/w 13(2) of the P.C. Act, 1988.

69. **A/19 Jivendra Narain Choudhary, A/20 Madheshwar Mishra, A/21 Rajendra Pandey, A/22 Dinanath Sahay and A/23 Ram Sewak Sahu.**

A/19 was posted as Treasury Officer, Doranda Treasury, Doranda. A/20 and A/21 were posted as Accountants, A/22 was posted as

Scrutiny Clerk and A/23 was also posted as Scrutiny Clerk. All A/19 to A/23 are treasury officials and there is allegation against them that they have passed the bills by putting their signatures on the bills and that has been proved by PW 109. In very short span of time huge bill of heavy amount in one head 2403 have been passed ignoring the defects, all bills were split up, order to medicine Co. but bills were in the name of suppliers, some of the bills were without any supply order / work order. PW 197 Promod Kumar A.G. has categorically pointed out the defects. The bills were passed by shutting their eyes, it is well proved that there are criminal omission on their part. Section 32 says that word Act done extended also to omission. Rules of Bihar Financial Rule and Treasury Code have not been followed while passing the bills i.e. Rule 25, 180, 184, 181 of Bihar Treasury Code and Rule 13 r/w 1 of Bihar Financial Rules.

70. Charges against these accused persons have been framed on the allegation that they did not object to passing the large number of contingent bills and without actually verifying the contingent bills as per the Bihar Treasury Code and the Bihar Financial Rules passed the contingent bills and thus in criminal conspiracy with accused officials of AHD and the accused suppliers facilitated the withdrawal of Rs. 12,43,76,139.15 from the Doranda Treasury, Doranda causing wrongful gain to themselves and the accused officials of AHD and accused suppliers and wrongful loss to the State of Bihar, as it then was. It is further alleged that A/19 being Treasury Officer shut his eyes and passed all the bills for Rs. 12,43,76,139.15. PW 109 has proved CNC bills passed by these accused persons as Ext. 23 series. From Ext. 23 to 23/186 contingent bills of various suppliers identifying signatures of suppliers sand signature of all officials including the present accused persons. He has also proved Ext. 23/190 to 23/194 CNC bills of M/s Chotanagpur Cattle Feed Supply Co., Ranchi and Ext. 23/195 to 23/196 i.e. CNC bills of M/s Aktavet Works and M/s A.B. Sales, Ranchi. PW 197 Promod Kumar has deposed that main function of the Principal A.G. is to prepare monthly saving account, annual financial account and appropriation account and the work begins when the vouchers are collected from the treasury after making payment. He has also stated that AG Audit Bihar on central and field basis does audit on sample basis on the basis of available audit report and the expenditure incurred by various departments and such audit could be done only 8 to 10 % of the expenditure of any department. He further deposed that the annual budget of AHD, budget head 2403 was 1 to 2% of the entire budget of Bihar and under the main head there are sub heads showing expenditure under various schemes in

the department since the budget of AHD was very small so on the audit perspective this department was lower in preference and as such very few audit could be made of this department. He has further deposed that it is the responsibility of the controlling officer that any department to keep control over the budget and allotment and before giving allotment to the offices situated in districts it is required to obtain the details from the DDOs. He has further stated that DDO makes expenditure within the allotted amount and after drawing a bill the same is sent to treasury for payment for which procedures has been prescribed under Bihar Financial Rules and Bihar Treasury Code. A treasury officer has to keep in mind and check the bill under rule 144, 180 and annexure 13 of the Bihar Treasury Code. He has also stated that treasury situated in a district is under the District Magistrate of District and after each month on closure of accounts the treasury officer prepares expenditure as per main head and after being countersigned by the District Magistrate along with vouchers the same is sent to Principal A.G. He has further deposed that from 1990-91 to 1995-96 the monthly statement of expenditure were being sent after long delay to the AG and due to that annual financial and appropriation accounts of the state could not be prepared and due to that the entire expenditure made in the financial year could not be accounted for and resultantly proper audit could not be made. Further he has stated that the excess withdrawal made by the AHD from its allotment was done through fully vouched contingent bills and for fully vouched contingent bills if it exceeds Rs. 1000/- it is necessary to annex the suppliers invoice returned to the DDO. He has further stated that under rule 130 of the Bihar Financial Rules, it is the duty of DDO to see that invoices attached with bill are not splitted up so that it may require sanction of higher officials. During excess withdrawal from Doranda Treasury by AHD it was found that DDOs had splitted up fully vouched bills in large numbers and for example during Sept. 95 within 7 days thorough 66 contingent bills of PDO, Ranchi about Rs. 4,95,00,000/- was withdrawn and similarly in Oct. 95 through 77 contingent bill within 6 days Rs. 4,64,00,000/- was withdrawn. Further he has stated that during checking of bill in treasury, the supply order is also checked and normally the payments should be made to the person in whose favour the supply order has been issued. Supply cum Sanction Orders attached.

71 This fact is not denied or disputed by the accused treasury officials in their statements recorded u/s 313 Cr.P.C. However, they have come with a case that they had checked the bills and they are limited to check the irregularities and the T.O. has also to see that supplier's bills are

mentioned in CNC bills and further the duty to check supply order and sanction order of fully vouched cheque of is A.G. under the Treasury Code. Learned counsel for the accused has referred Rule 70(1), Rule 219, Clause 2.2 VII, 3.5 Rule 204 (III), 205 and submitted that there is no any wrong on the part of these accused persons. On their behalf it has further been argued that they had passed large number of bill under one head of heavy amount as there was no direction of the amount of the bill to be passed and as per appendix XIII, I and IV the fully vouched bill could not be checked. He has further given explanation that the accused suppliers produced bill containing supply orders in the name of medicines manufacturing firms as it was not his duty rather it was the duty of DDO and DDO had given certificate regarding genuineness of the cheque. A further explanation has come that the split up bills were passed because it was not their duty to not pass it. They were not informed about the financial power of DDO and only the superior official of the department concerned and A.G. had got knowledge regarding financial power of the DDOs. A further explanation has been given that it is not their duty to see whether office copy of supply orders were annexed with CNC bill as they were fully vouched bills.

72. As discussed above I can hold it from the facts and circumstances of the case that when there was a huge quantity of bills were being passed on the same day it was the duty of the treasury officials that he would have been vigilant in passing the bill but the facts and circumstances shows that they did omission on their part and that may be for the only reason that they were in connivance with the A.H.D. officials. A/23 has showed his innocence, he has claimed that no any bill was scrutinized by him and he retired in the month of March 1996. But this plea is not tenable at all at this stage.

73. Considering the above entire facts and circumstances of the case I come to a conclusion that the prosecution has been able to prove the charges beyond all reasonable doubt against these accused persons also.

74. **A/24 Vijay Kumar Mallik** - The allegation against this accused is that he had drawn supply of 22400 quintals GNC and raised false bills / invoices of Rs. 99,68,000/-. False certificate was given by Dr. Sandeep Kumar for PBF, Kanke. CNC bills passed by Treasury vide Ext. 23/116, 23/117, 23/146 to 23/148, 23/181 to 23/185. Issued money receipt vide Ext. 21/2 to 21/10 by the accused. PW 135 to PW 145 have categorically said that no GNC was actually sold to Vijay Kumar Mallik but they have issued only cash memos for their commission and total false payment is Rs. 99,68,000/-. Admittedly, he is the proprietor of M/s Mallik

Enterprises, Delhi, supply order was given by Dr. Junul Bhengraj. He is alleged to have fraudulently and dishonestly used as genuine a certain documents vide supply bills, invoices with certain of receipt of materials etc. fake and false supply, purchase order etc. which he was knowing and he had reason to believe that at the time he used those to be forged documents. PW 135 Preetam Kumar Jain, PW 136 Ram Niwas Jain, PW 137 Ishwar Jain. PW 137 has deposed that he was approached by this firm he told that there is no GNC with him then he was told that they would themselves purchased the GNC and sell it and he is only require to give his bill for which commission will be paid @ .75 paise per quintal. Thereafter this witness Prop. of M/s Goyal Rice Trading Company who deals in rice and pulses agreed for the proposal and only gave the bill for which cheque was received from M/s Mallik Enterprises and PW 138 Ram Bilash Garg has also deposed that he was approached by the M/s Mallik Enterprises for purchase of GNC and he had only to prove cash memo for which he would be paid a commission @ .75 paise per bag for which he agreed and paid cheque of Mallik Enterprises which was credited in his account and after deducting the commission amount the rest amount was returned to them in between 1995-96. He has also stated that CBI had obtained details of account from him and he has proved Ext. 1/63 details of account and Ext. 3/602 and 3/603 signature of the witness over bank statement. Likewise PW 139 Sitaram Singhal has also stated the same that he only received commission amount and he has proved Ext. 3/604 to 3/631. PW 141 Rajendra Kujur has proved Ext. 1/64 and stated the same thing that he only received memo @ .25 paise. PW 143 Prem Prakash has also stated the same thing that no GNC was supplied rather he received commission only for giving cash memo and he has proved Ext. 1/66 detail of bank account. PW 144 Madan Lal has also stated the same thing that only demand cash memo / bill for GNC on commission of Rs. 1 per quintal and accordingly he gave several cash memos without supplying GNC received cheque of M/s Mallik Enterprises. He has proved Ext. 1/67 detail of the bank account. PW 145 Kailash Chandra Jain has also stated that M/s Mallik Enterprises received only cash memo @ .75 paise per bag and used several cash memos during 1995-96 without supplying any G.N.C. and received cheque credited in his account retained the commission account and returned rest amount. He has proved Ext. 1/68 detail of bank account.

75. Learned counsel appearing on behalf of the accused has argued that no any offence is made out against this accused so far as alleged. He has further argued that it is necessary to place on record as to

what quantity was directed and required to be supplied and what quantity was bank supplied by the accused. Significantly there is no material in the case record as to what quantity was directed and required to be supplied. Until and unless the prosecution places on record as to what quantity was required to be supplied, no inference can be drawn and no conclusion can be reached at, legally to hold that the accused made no supply or affected only part supply. The prosecution has not alleged or has not proved as to which bill / invoices represent the supply and which do not show represent none supply, nor it is possible to short out as to which bill / invoice is fake / forged if so held which are not. In such view of the matter the charge failed. It is further argued that out of 204 prosecution witnesses only a few are relevant for being looked into. PW 73 Gopal Prasad Sukla, retired Regional Director, A.H.D., Ranchi, has identified the contingent bill no. 60/95-96 to 64/95-96 marked as Ext. 7/826 to 7/946 and Ext. 7/947 to 7/1675. PW 109 has proved CNC bill no. 55/95-96 to 62/95-96. PW 186 Ram Dhari Singh has proved draft in P.N.B. and deposed that on 22.9.95 demand drafts were deposited in A/c no. 1292 of M/s Mallik Enterprises and PW 204 Dig Vijay Bahadur Singh during his cross-examination he has stated that accused was given supply order of 22400 quintals of G.N.C. This quantity has been shown to be supplied and receipt of same has been given by A.H.D. officials and accused has received payment. He has not investigated the papers of transportation, only orally they were questioned. The accused was not having any role in budget allocation. The evidence of I.O. goes to show that there was at best irregularity in preparing the supply orders and all irregularity cannot amount to illegality unless so proved.

76. In the statement u/s 313 Cr.P.C. the accused has admitted that he is proprietor of M/s Mallik Enterprises, Delhi. He has further admitted that he had received supply order to supply 22400 quintals of GNC by the order of Dr. Junul Bhengraj and he accordingly supplied. He has further admitted that he received payment after supply of the materials. He has further explained that he received certificate of receiving. He has denied to have not supplied the materials and to have indulged in conspiracy. In view of the evidence of PW 135 to PW 145 it is crystal clear that the GNC 22400 quintals were never purchased by Vijay Kumar Mallik and there was no such requirement also and the only inference can be drawn that he dishonestly and fraudulently received RS. 99,68,000/- causing loss to the Govt. of Bihar.

77. As discussed above the prosecution has been able to prove through reliable evidence that the accused with the intention of cheating the

Govt. exchequer supplied forged and fabricated invoices and the amount so fraudulently withdrawn was credited in the account of the firm managed by the accused and withdraw the same. Thus charges have been proved beyond shadow of reasonable doubt against this accused.

78. **A/25 Abhay Kumar Sinha Partner of M/s P.N. Enterprises, Ranchi, A/26 Sanjay Sinha Prop. M/s Sanjay Sinha, Ranchi, A/27 Nand Kishore Prasad Prop. M/s Trishul Enterprises.**

All the three above named accused persons had received supply order by Dr. Jubul Bhengraj. There is allegation against A/25 that he allegedly gave false bills for Rs. 25,49,745/- without making any supply of sweet potato and accused Dr. R.N. Pandey, PBF, Kanke gave false report showing supply and accused S.B.Duey passed the contingent bills and the amounts so fraudulently withdrawn was paid to him through bank draft. He has further alleged to have raised Rs. 25,49,745/- without making any supply of sweet potato on supply order by Dr. Junul Bhengraj and that Sri. L.P. Yadav, PBF No. 20, Hotwar gave false report showing supply and accused C.B.Dubey passed the contingent bills and the amount so fraudulently withdrawn was paid to him through bank drafts. His CNC bill is Ext. 23/150 to 23/152, 23/187 to 23/189. Bank draft given against bill were deposited in the bank, draft no. is mentioned in the bill book vide Ext. 5. Bank witness PW 117 has proved account no. 1583 of P.N.B., Mahavir Chowk, Ranchi and stated that drafts were deposited in the bank and credited in the account after deducting bank commission, ledger is Ext. 4/35. He was asked to supply sweet potato 15453 quintals twice but he did not supply.

In his statement u/s 313 Cr.P.C. he had admitted to be a partner of M/s P.N. Enterprises, Ranchi and he has explained that he had supplied entire materials and he has been falsely implicated in this case. There was no any false payment, there is no false receiving by him. He had received money against the supply of sweet potato.

PW 109 has also stated that payment of the bills were made to the parties vide paragraph 32. It also appears from the record that fake truck no. mentioned in the bill / challan proved by 78 and he said that sweet potato often given to Pigs in little quantity and the total false payment of RS. 50,99,490/-.

There is allegation against A/26 that he without making any supply raised false bills of Rs. 99,68,000/-. He was allegedly given order to supply GNC 11200 quintals for RS. 49,84,000/- twice but he did not supply and Dr. R.N. Pandey, PBF, Kanke and Sri. L.P. Yadav, PBF, 20 No. Hotwar

gave false receipts showing supply and accused C.B. Dubey passed the contingent bills and the amount was fraudulently withdrawn was paid to him through draft. CNC bill is Ext. 23/129 to 23/138, money receipt Ext. 3/264 to 3/273 and it has been proved by PW 47. PW 4 and PW 47 has proved account o. 120, 3506, statement of account is Ext. 4/21, draft deposited of RS. 69,77,600/- and Rs. 29,90,400/- total Rs. 99,68,000/-, fake truck no. used by him more than total requirement and fraudulently payment was received by him Rs. 99,68,000/-. He has also admitted that he is the proprietor of M/s Sanjay Sinha, Ranchi and he had further admitted that supply order was given to him to supply the GNC of RS. 49,84,000/- for PBF 20 No. Hotwar and he has further deposed that he had supplied the materials and he placed real bill and he raised real money after being supplied material by him.

There is allegation against A/27 that he allegedly raised false bill for RS. 24,99,000/- without making any supply of fish meal. He was given supply order by Dr. Junul Bhengraj to supply 3675 quintals fish meal but he did not supply and he raised bills which was false and false receipt was given by Dr. Shailendra Bharti, PBF no. 20 Hotwar, Ranchi. His CNC bill is Ext. 23/176 to 23/178, money receipt is Ext. 21/11 to 21/13 and proved by PW 7, account no. 222. Statement of account is Ext. 4/6. He received money on 28.9.95. PW 166 Income Tax Officer has recorded statement of accused u/s 139 I.T. Act in which he has stated that only 30% materials supplied to AHD where there was annual requirement 7050.50 quintal only. In this way he fraudulently took payment of Rs. 24,99,000/-.

In his statement u/s 313 Cr.P.C. he has accepted that he was proprietor of M/s Trishul Enterprises, Ranchi and he has received supply order to supply 3675 quintal fish meal and he claimed that he had supplied the entire material and received the bill against the supply order and he claimed himself to be innocent.

From the evidence collected by the prosecution it is crystal clear that the accused persons had conspired with the co-accused or made any false documents. It was argued on behalf of the defence that these accused persons have not made any false documents, therefore, no any offence whatsoever is alleged is made out against them. So far as the amount of material genuinely supplied by them and the prosecution has led no evidence that there was none supply by the firm concerned. Since the none supply could not be proved by the prosecution, therefore, entire evidence is doubtful. But if I consider the entire evidence in totality regarding the requirement, regarding the false and fake allotment letters,

transportation and live stock, the only inference can be raised that the prosecution has been able to substantiate the charges leveled against the accused persons beyond all shadow of reasonable doubts.

79. **A/28 Md. Tauheed Prop. M/s Shad & Co. Ranchi, A/29 Md. Sayeed, A/30 Md. Tauheed, Md. Hussain, A/31 Md. Ekram, A/32 Md. Sanaul Huque and A/33 Smt. Sairunisha-**

The allegation against the above accused persons are that they were partners of M/s Chotanagpur Cattle Food Supply Co., Ranchi and they had submitted fake supply bills showing supply of yellow maize, 11040 quintals, 6900 quintals for PBF, Kanke and 6900 quintals for PBF 20 No., Hotwar and wheat bran 4890 quintals for PBF, Kanke and 3260 quintals for PBF 20 No. Hotwar, GNC 5600 quintals and 4880 quintals for both the PBF centers, fish meal 1480 quintals, 730 quintals and 744 quintals for both PBF Kanke and Hotwar for Rs. 79,72,730/-, 69,82,100/-, in total they have received false payment of Rs. 89,72,730/-. The further case of the prosecution that accused Md. Tauheed was also managing another firm M/s Shad & Co., Ranchi which was a proprietorship firm owned by his father and the sole proprietor was accused Md. Tauheed and submitted false bills showing supply of yellow maize on behalf of the Shad & Co. to a tune of Rs. 89,72,730/-. The false receiving was given by Dr. R.N. Pandey, PBF, Kanke and Dr. L.P. Yadav, PBF 20 No., Hotwar. CNC bills are Ext. 23/39 to 23/44, 23/47 to 23/57, money receipt is Ext. 21/15 to 21/33. PW 9 has proved account no. 301134. They had used fake truck no. The supply order was more than requirement. GCN 7002 quintals required only in PBF 20 No., Hotwar, fish meal 1750.50 quintals required annually in PBF 20 No. Hotwar, GNC 7341.40 quintals required annually in PBF, Kanke, yellow maize 18353.50 quintals annually in PBF, Kanke, more or less requirement are same in both firms. In this way they have fraudulently withdrawn Rs. 1,79,7,660/- and by CNC bill Ext. 23/65 to 23/71, 23/118 to 23/119, 23/190 to 23/194. Ext. 3/72 to 3/76 proved by PW 9, bank account no. 301106, 301124 statement of account is Ext. 4/9 and 4/10, fake truck no. used. In this way both the firms i.e. by firm Shad & Co., Md. Tauheed fraudulently withdrawn RS. 1,79,51,660/- and by M/s Chotanagpur Cattle Food Supply Co. fraudulently withdrawn money to a tune of Rs.1,19,67,300/-.

In the statement u/s 313 Cr.P.C. Md. Tauheed has showed his ignorance regarding of the allegations. He has simply explained that he put the entire signature on the version of Walid i.e. Md. Sayeed. Md. Sayeed in his statement u/s 313 Cr.P.C. has admitted that they are partners of M/s

Chotanagpur Cattle Food Supply Co., Ranchi and Shad & Co. He has also admitted that his firm had supplied the entire materials as per supply order and have claimed to withdrawn the money against this supply. Md. Hussain had shown his ignorance and he has come with a case that he put his signature as per the version of Md. Sayeed because Md. Sayeed was the active partner and he only used to do entire business of the firm. Md. Ekram has also come with the same statement that he was the sleeping partner and all the activities of the firm were carried on by Md. Sayeed. Accused Sanaul Haque has also come with the same explanation that the entire affairs of the business were being managed by Md. Sayeed and he only put his signature as and when asked by Md. Sayeed. Accused Smt. Sairunisha has come with the same explanation that she is a housewife, she does not know anything. Entire business were being managed by Md. Sayeed.

A lengthy argument has been made on behalf of the accused persons but from the perusal of record it has been clearly made out to show that the prosecution has been able to prove that all the above accused persons were partners of firm M/s Chotanagpur Cattle Food Supply Co. and accused Md. Tauheed was the sole proprietor of the firm M/s Shad & Co. and both the firms did not supply the materials to PBF, Kanke and PBF 20 No. Hotwar. They raised false and forged invoices over which accused AHD officials gave false receipt of receiving the supply. The fact that the above firms owned by the accused persons did not raise any invoice for the supply made by them speaks volume of the nexus they had with the accused officials of the PBF 20 No. Hotwar and PBF Kanke and the firm belief that they would be compensated by them with the share but would be of trends in the fraudulent withdrawal. Prosecution has thus been able to prove the charges beyond reasonable doubt against them.

80. **A/34 Ravi Kumar Sinha, A/35 Ravindra Kumar Mehta and A/36 Umesh Dubey-**

A/34 is the proprietor of M/s A. Traders, Patna, A/35 is the proprietor of M/s Arke Enterprises, Ranchi and A/36 is the proprietor of M/s Jai Bhandar, Amba. Supply order was issued by Dr. Junul Bhengraj to them for supply of yellow maize 27600 quintals, GNC 16912 quintals and yellow maize 43800 quintals respectively to all the three accused persons for PBF Kanke and PBF, 20 No. Hotwar. The amount was Rs. 99,91,200/-, Rs. 75,25,840/- and Rs. 49,95,600/- respectively. These three firms are alleged to have raised false and fabricated bills of Rs. 99,91,200/-, Rs. 75,25,840/- and Rs. 49,95,600/- respectively showing alleged supply of yellow maize to

PBF, 20 No. Hotwar and PBF, Kanke as well as GNC to PBF, Kanke. Accused S.B. Dubey since died, passed bills and CNC bills of A/34, has been proved as Ext. 23/34 to 23/38, 23/120 to 23/124, money receipt Ext. 21. PW 48 has proved account of this accused being A/c no. 22, statement of account is Ext. 4/22, fare truck no use to compare with Ext. 1/29 and Dr. R.N. Pandey of PBF, Kanke gave false receipt of receiving supply. In this way A/34 Ravi Kumar Sinha is alleged to taken fraudulent withdrawal of Rs. 99,91,200/-.

A/35 Ravindra Kumar Mehra has raised false and fabricated bills of Rs. 75,25,840/- showing alleged supply of GNC to PBF, Kanke without supplying any material. Sri. S.B. Dubey had passed his bill. Forged invoices and bills on which basis contingent bills have been prepared, have been proved as Ext. 23/108 to 23/115. PW 34 has proved A/c no. 11056 and statement of account is Ext. 4/25, fake truck no. has been used when it was compared with Ext. 1/37. In this way A/35 Ravindra Kumar Mehra had fraudulently withdrawn Rs. 75,25,840/-.

A/36 Umesh Dubey was ordered to supply yellow maize and he has alleged to have raised false and fabricated bills of Rs. 49,95,600/- showing alleged supply of yellow maize to PBF 20 No., Hotwar without supplying any material. Sri. Dubey had passed his bill. Ext. 23/103 to 23/107 are the CNC bills which was prepared on the basis of forged invoices submitted by this firm. Money receipt is Ext. 21/34 to 21/38. PW 6 has proved A/c no. 119, statement of account is Ext. 4/17. He has used fake truck no. In this way he has withdrawn fraudulently Rs. 49,95,600/-.

A/34 in his statement u/s 313 Cr.P.C. has admitted that he was the owner of M/s A. Traders, Patna in the year 1995-96. He has also admitted that he had received supply order to supply 27600 quintals yellow maize for Rs. 99,91,200/- and the bill was passed by Dr. C.B. Dubey through Doranda Treasury, Doranda, Ranchi and he denied to have a false supply order and false payment. It is his specific case that he supplied material and received the amount legally.

A/35 Ravindra Kumar Mehra had also admitted to be the owner of M/s Arke Enterprises, in the year 1995-96 and he has also admitted that supply order was received by him to supply GNC for Rs. 75,25,840/- to which he had supplied and his bill was passed by Dr. C.B. Dubey through Doranda Treasury, Doranda, Ranchi and he received it. He has further admitted that he received the receiving bill and he has denied to have entered into criminal conspiracy with A.H.D. Officials.

A/36 Umesh Dubey has also admitted himself to be the proprietor of M/s Jai Bhandar, Amba and he has also admitted that supply order was given to him to supply 13800 quintals of yellow maize for Rs. 49,95,600/- and he accordingly supplied and received the amount and receiving was given by Dr. Deepak Kumar. He has denied to have in conspiracy with other accused persons. The only dispute is with regard to false supply order on the basis of false and fake allotment orders in the present case for these accused persons because supply order is admitted and payment is also admitted by the accused persons whether there are supply or not, whether the receiving receipt is false, these have to be considered in this case and on the appropriate place I will give details.

81. **A/37 Deobrat Banerjee, A/38 Ashok Kumar Yadav, A/39 Deepak Kumar Singh, A/40 Ajay Kumar Singh and A/41 Ram Naresh Mahto-**

These accused persons are the proprietor of M/s Animal Care, Ranchi, M/s Ashok Kumar & Bros., Ranchi, M/s Deepak Kumar Singh, Ranchi, M/s Vishal Enterprises, Ranchi and Prop. M/s Ramnaresh Mahto, Ranchi respectively. There is allegation against A/37 that without having any order he is alleged to have withdrawn Rs. 1,65,532/- showing false supply of Mineral mixture 204 quintals and Dr. R.N. Pandey, PBF, Kanke is said to have given false receiving receipt. In another part he is further alleged to have fraudulently withdrawn Rs. 3,72,199/- showing false supply of Mineral mixture 655.50 quintal to the PBF 20 No., Hotwar and false receiving certificate was given by Dr. Madan Kumar Sinha, PBF No. 20, Hotwar. The false bill was prepared on the basis of invoices and contingent bill was passed by Dr. C.B. Dubey vide CNC Bill Ext. 23/98 to 23/100. Money receipt was granted to him vide Ext. 21/39 to 21/40, 3/294-295 proved by PW 49 and PW 109. PW 49 has proved A/c no. 1236 and statement of account is Ext. 4/23. PW 200 of M/s Arries has said that few quantity of Mineral mixture were sold to accused as per Ext. 1/115. Therefore, 50% material presumed supplied by the accused and remaining amount of Rs. 2,68,86,570/- established false payment. In this way he has fraudulently withdrawn Rs. 2,68,86,570/-.

A/38 Ashok Kumar Yadav having no supply order is said to have supplied Lime powder 600 quintal, Molasses 262 quintal and false receiving certificate was given by Dr. L.P. Yadav, PBF no. 20, Hotwar. He has raised an amount of Rs. 4,04,801.10. His bill was passed by Dr. C.B. Dubey. He prepared contingent bill on the basis of false and fake invoices which has been marked as Ext. 23/164 to 23/165. Money receipt is Ext.

3/413-414, proved by PW 74. He has also proved writing and signature on the invoice as Ext. 3/333 to 3/414. PW 55 has proved bank A/c no. 91, statement of account Ext. 4/26, Draft deposited on 9.11.1995 of Rs. 19,961/- and on 29.12.1995 of Rs. 2,04,540/-. As such fraudulently withdrawn Rs. 4,04,801.10/-.

A/39 Deepak Kumar Singh, having no any supply order alleged to have supplied Molasses 190 quintal amounting to Rs. 1,84,680/- and false receiving certificate was given by Dr. L.P. Yadav, PBF 20 No. Hotwa. His bill was passed by Dr. C.B. Dubey on the basis of contingent bill Ext. 23/81 which was prepared on false and fabricated invoices. PW 7 has proved A/c no. 11747, statement of account is Ext. 4/5 and Draft was deposited in the bank. Approved rate was @ 680 per quintal. Thus, he has fraudulently withdrawn Rs. 1,84,680/-.

A/40 Ajay Kumar Singh, having no supply order alleged to have supplied Molasses 20 quintal to PBF, 20 No., Hotwar and without any supply false receiving certificate was given by Dr. Madan Kumar Sinha and the bill was passed by Dr. C.B. Dubey on the basis of CNC bill i.e. Ext. 23/87 prepared on the basis of false and fake invoices and money receipt was proved by PW 71. He is not an approved supplier of A.H.D. Thus, fraudulently withdrawn Rs. 19,500/-.

A/41 Ram Naresh Mahto, having no supply order alleged to have supplied Molasses 100 quintal for an amount of Rs. 97,200/- but in fact he is alleged to have not supplied and raised false bills of the aforesaid amount and false receiving certificate was given by Dr. L.P. Yadav, PBF, 20 No. Hotwar. Dr. C.B. Dubey passed his bill on the basis of CNC bill as Ext. 23/88. It was prepared on the basis of false invoices. Money receipt is Ext. 21/41. PW 83 has proved his A/c no. 9/210, statement of account is Ext. 4/34, on 23.11.95 draft was deposited for Rs. 97,200/-, approved rate of AHD @ Rs.680/-, biss raised @ Rs. 972/-. He is not approved supplier of A.H.D. In this way he has fraudulently withdrawn Rs. 97,200/-.

In the statement u/s 313 Cr.P.C. accused Deobrat Banerjee has admitted that he was the owner of M/s Animal Care, Ranchi and he had supplied 204 quintal Arries Mineral mixture, Sukar Prajanan, Kanke and 655.50 quintal Arries Mineral mixture to PBF, 20 No. Hotwar. But he denied to have that the bills were without allotment order. He has claimed that he has supplied the material and received the amount. Accused Ashok Kumar Yadav has also admitted that he was Prop. M/s Ashok Kr. & Bros., Ranchi and he had supplied 262.14 quintal Molasses to PBF, 20 No., Hotwar for which he had got 81 supply orders and he had also supplied 600 quintal

Lime powder to PBF, 20 No., Hotwar and raised the bill legally against the supply. Accused Deepak Kumar Singh has stated that he was also the Prop. but his elder brother Mahendra Prasad Singh used to look after the affairs of the firm and there was supply of 190 quintal of Molasses by his firm in the year 1995-96 but he has got no knowledge as to whether the money was withdrawn by his brother or not. He showed his ignorance and explained that all the business were being managed by his brother Mahendra Prasad Singh.

Accused Ajay Kumar Singh has also claimed that he does not know anything because he has got no knowledge for anything regarding the supply, regarding the withdrawal of amount etc.

From the evidence collected by the prosecution as well as from hearing of the accused persons it can be inferred that there was no any supply order, there was no any allotment. As such the alleged supply is also not proved rather none supply is proved. As such all the aforesaid accused persons are found guilty for the charges leveled against them.

82. A/42 Jitendra Kumar, Prop. M/s Kuldip Ran Enterprises, Ranchi, A/43 Brijeshwari Prasad Sinha, Prop. M/s Akta Vet. Works, Ranchi, A/44 Surrendra Kumar Ray, Prop. M/s Indraprasth Agencies, Ranchi-

There is allegation against accused Jitendra Kumar that without having supply order he had raised false and fabricated invoices for Rs. 5,21,916/- for the work for crushing yellow maize 17997 quintal. False receiving certificate was issued by Dr. Shailendra Kumar Bharti, PBF 20 No., Hotwar. CNC bill is Ext. 23/95 to 23/97 which was prepared on the basis of false and fake invoice. PW 52 has proved A/c no. 1823, statement of accused is Ext. 4/24. PW 78 has deposed that he never done crushing work as it was only work of M/s Commercial Supplier. It is admitted fact that proprietor of M/s Commercial Supply namely P.K. Jaiswal has pleaded guilty and he was convicted for his bill of Rs. 1,0,3028/- for crushing yellow maize. Therefore, question does not arise that the Proprietor of M/s Kuldip Raj Enterprises, Ranchi has ever engaged for crushing yellow maize for PBF 20 No. Hotwar. PW 204 in his evidence vide para 94 has deposed that the firm M/s Kuldip Raj Enterprises was not registered in the Sales Tax nor any infrastructure for doing crushing work is there. In this way he fraudulently withdrawn Rs. 5,21,916/-.

In the statement u/s 313 Cr.P.C. the accused has admitted that he is the owner of firm M/s Kuldip Raj Enterprises, Ranchi and work was given to him by PBF, Kanke and PBF 20 No., Hotwar for crushing yellow

maize 17900 quintal for Rs. 5,21,916/-. He has denied to have passed his bill by Dr. C.B. Dubey. He has claimed to have infrastructure of doing crushing work and he has also denied to have been in conspiracy with other accused persons.

A/43 Brijeshwari Prasad Sinha, having no supply order had raised false and fabricated invoices for Rs. 1,29,947.20 and he has shown to have supplied medicine to PBF No. 20, Hotwar but actually there was no supply order to him. The false receiving certificate was given by Dr. Krishna Kumar. CNC bill is Ext. 23/195 which is based on false and fabricated invoices. Money receipt is Ext. 21/42. PW 125 has proved credit account, statement of account as Ext. 4/34 and PW 17 has proved invoices as Ext. 11/2 to 11/27. Bill of medicine Wocktrin Tab. Batch 93002 for Rs. 1,29,947.20/- but PW 107 vide Ext. 1/36 has deposed that said medicine was not fully sold to the accused. He had purchased only 952 of Rs. 35,244.94/-. Therefore, it shall be presumed that the accused might have supplied said medicine of Rs. 35,244.94 and, therefore, if it is deducted from the bill then it comes that has withdrawn fraudulently false bill of Rs. 94,902.26/-.

In his statement u/s 313 Cr. P.C. he has admitted that he is the proprietor of M/s Akta Vet. Works, Ranchi and he claimed to have supplied medicine Wocktrin Tab. Batch no. 93002, 3510 strips and he had submitted 26 bills and it is wrong to say that false receiving certificate was given by Dr. Krishna Kumar.

A/44 Surendra Kumar Ray is the proprietor of M/s Indraprasth Agencies, Ranchi. He is alleged to have not supplied any medicine but he has shown to have supplied medicine of Rs. 2 lakh to PBF 20 No., Hotwar and false receiving certificate is alleged to have given by Dr. Madan Kumar Sinha. CNC bills is Ext. 23/89 based on false and fabricated invoice. Money receipt is Ext. 21/43 and PW 11 has proved bank account no. 1, statement of account is Ext. 4/13 on dt. 3.11.95. A draft was issued in his favour for Rs. 2 lakh which was deposited in the bank vide DD No. 813095. PW 65 is a witness of medicine company. He has proved Ext. 1/17 and deposed that Dexona Injection Batch no. 0091 was not manufactured by him but the accused has shown supply 11920 vials of Dexona Injection, Batch No. 0091 for Rs. 20,000/-. In this way he has fraudulently withdrawn Rs. 2 lakh.

In his statement u/s 313 Cr.P.C. he has admitted that he is the proprietor of M/s Indraprasth Agencies, Ranchi and he had submitted 40 bills / invoices for supply of Dexona Injection, Batch No. 0091, 11920 vials

to PBF 20 No., Hotwar, Ranchi. It is a fact that no such medicine was required by the PBF 20 No., Hotwar.

83. A/45 Sulekha Devi, Prop. M/s Shri Shanker Drug House, Ranchi. There is allegation against her that she was the Prop. M/s Shri Shanker Drug House, Ranchi and her husband Kamlesh Kumar (died) were managing the transactions of the firm. It is further alleged that the accused persons submitted bills / invoices to PBF, Kanke for Rs. 4,09,912/-. The case of the prosecution that there was no any supply order even then this firm has shown to have supplied medicine of Rs. 4,09,912/- to the PBF, Kanke and the false receiving certificate is said to have been given by Dr. R.N. Pandey. By CNC bill Ext. 23/90 to 23/91 which was prepared on the basis of false invoice the money was withdrawn. Money receipt is Ext. 21/44 to 21/45, it is in the writing and signature of her husband Kamlesh Kumar (died). PW 118 has proved A/c no. 2854 as Ext. 4/37 and the account was being operated by A/45 Sulekha Devi herself. Bill of medicines were placed in which it shows that 2500 unit Sulcoprime, Batch no. 008, 1280 unit Concimin powder, Batch no. 4080 are alleged to have been supplied by this firm but PW 7 and PW 100 have proved Ext. 1/24 to 1/26 and Ext. 1/34 as well as Ext. 3/480 to 3/537 from which it is fully established that the accused has purchased only 100 pack of Sulcoprime and only 366 pack was manufactured. Concimin was not sold to the accused. Thus, it is crystal clear that the said purchase of medicine by this firm is false and if it is presumed by the prosecution with the said purchased medicine might have been supplied by the accused then she would be entitle to be given benefit of Rs. 10,000/-. Therefore, it is well established that she has fraudulently withdrawn Rs. 3,99,912/-.

In her statement u/s 313 Cr.P.C. she has admitted that she is the proprietor of M/s Shanker Drug House, Ranchi but she has come with a case that she does not know anything regarding the business of the firm rather she has come with a case that her husband were engaged in looking after the business of the firm. It is not out of place to mention here that her husband accused Kamlesh Kumar has died and his case has been dropped vide order dt. 12.7.11.

84. **A/46 Somnath Jaiswal, Prop. M/s Super Medico, Ranchi, A/47 Subhashis Dev, Prop. M/s Sri Ram Enterprises and M/s Animed, Jamshedpur, A/48 Samir Walia, Prop. M/s Care and Cure, Ranchi, A/49 Shyam Narayan Mishra, Prop. M/s Bharat Agency, Ranchi, A/50 Anil Kumar Sinha, Partner M/s Hi-Tech Vet. Care, Ranchi.**

There is allegation against accused Somnath Jaiswal that without any supply order he has shown to have supplied medicine Banif Bolus and Duaprime for Rs. 3,00,633.50 to PBF, 20 No. Hotwar and false receiving certificate has been given by Dr. Madan Kumar Sinha. CNC bill is Ext. 23/101 to 23/102, prepared on the basis of false and bogus invoices. Money receipt is Ext. 21/46 to 21/47. PW 159 and PW 160 have proved Ext. 1/114 and Ext. 1/118 by which it is well established that the accused has purchased only 40 strips Banif Bolus and 12 pack Duaprime worth Rs. 10,293.40. Thus, it shall be presumed that even if the purchased medicine by him may have been supplied then he is entitle to take benefit of only Rs. 10,293.40 and if it is given benefit to him in his total raised bill then it is established that he has fraudulently withdrawn Rs. 2,90,340/-.

In his statement u/s 313 Cr.P.C. he had admitted that he is the proprietor of M/s Super Medico, Ranchi but he has come with a case that he does not know anything because his father used to perform all the business and he used to sign only on the papers whenever he was asked by his father to sign over it.

A/47 Subhashis Dev is alleged to have given no supply order even then he has shown to have supplied medicine to PBF, Kanke and PBF 20 No., Hotwar amounting to Rs. 3,89,917.35 and 99,960/- respectively. He has claimed to have supplied Ostocalcium, Batch K 217, K 219, K 817, K191, K192 and his false receiving certificate was given by Dr. R.N. Pandey, PBF, Kanke and Dr. Madan Kumar Sinha, PBF 20 No., Hotwar. CNC bill is Ext. 23/92 to 23/94 and 23/80 which was prepared on the basis of false and fake invoices, money receipt is Ext. 21/48 to 21/49 and 21/50. PW 122 has proved account of both the firms, A/c no. 45 of M/s Sri Ram Enterprises and A/c no. 419 of M/s Animed. Statement of account have been marked as Ext. 4/31 to 4/41 by which it is fully established that drafts were deposited in the bank account. Witnesses of medicine company Glaxo Ltd. PW 66 and PW 191 have proved Ext. 1/144 and 1/145 from which it is fully established that said medicine Ostocalcium was not sold to the accused firm by the medicine company Glaxo Ltd. Therefore, the firm of this accused has fraudulently withdrawn Rs. 4,89,877.35.

In the statement u/s 313 Cr.P.C. he has admitted that he is the proprietor of M/s Sri Ram Enterprises, Jamshedpur and he had come with a case that he had supplied the medicine for which he has raised the billsk and he was having drug license and he has claimed to be the distributor of the Glaxo India Co. Ltd.

A/48 Samir Walia is the Proprietor of M/s Care and Cure, Ranchi. There is allegation against him that there was no any supply order, despite of that he has shown to have supplied medicine namely Banif Bolus, Batch no. 756434 for Rs. 5,99,821/- to the PBF, Kanke and false receiving certificate is said to have been given by Dr. K.B. Lal and Dr. N.R.P. Sinha. CNC bill Ext. 23/76 to 23/79 have been prepared on the basis of false and bogus invoices. Money receipt is Ext. 21/51 to 21/53. PW 27 and PW 59 has proved account i.e. Ext. 4/19 and 4/28, money deposited in A/c no. 1165 and A/c no. 77. Ext. 1/114 clearly speaks that Duaprim Batch 57234 never manufactured. Ext. 1/114 further established that Banif Bolus Batch no. 756434 have never been manufactured. It also establishes that Pinkjot, Batch 234653 was never manufactured and that has been proved by PW 159 and PW 160.

PW 25, PW 79 and PW 81 have stated that these medicines to which the accused have claimed to be supplied were not sold to him as it is clearly established vide Ext. 13 to 13/7. Relevant witnesses are PWs 16, 22,23,24,25,79,81 and 82 and they have categorically deposed that medicines shown in the bill were not sold to the accused. Some of the medicines worth Rs. 23002.33 were established purchased by the accused hence benefit of Rs. 23002.33 may be given from his total bill and if it is deducted it is well established that the accused has fraudulently withdrawn Rs. 5,76,818.67 without having supplied any medicine to the concerned PBF.

In his statement u/s 313 Cr.P.C. he has admitted that he is proprietor of M/s Care and Cure, Ranchi and he had submitted 120 bills for which he had supplied the medicines and claimed that he was not a member of conspiracy.

A/49 Shyam Narayan Mishra is proprietor of M/s Bharat Agency, Ranchi, having no supply order to him also. But he has shown to have supplied 1052 unit Ostocalcium, Batch K 508 for an amount of Rs. 19,960.60 for which false receiving certificate was given by Dr. Madan Kumar Sinha of PBF 20 No. Hotwar. CNC bill is Ext. 23/162 prepared on false and bogus invoices submitted by the accused. Money receipt is Ext. 21/112. PW 62 has proved A/c no. 162, statement of account Ext. 4/30 on dt. 6.11.95. Draft of Rs. 19,960.60 was deposited in the aforesaid account. PW 66 and PW 191 proved Ext. 1/144 by which it is well established that accused has purchased only 315 unit of Rs. 5,976.80. Therefore, it shall be presumed that the accused had supplied Ostocalcium of Rs. 59,976.80 only

and this benefit be given to him from his total bill of Rs. 19,960.60 and as such he has fraudulently withdrawn Rs. 13,983.80.

In his statement u/s 313 Cr.P.C. he has admitted that he is the proprietor of M/s Bharat Agency, Ranchi and he claimed to have genuine bill for supply of Ostocalcium to PBF, 20 No. Hotwar but he could not give satisfactory explanation for his short supply.

A/50 Anil Kumar Sinha is the proprietor of Hi-Tech Vet. Care, Ranchi. He has not been given supply order despite of that he claimed to have supplied medicine of Rs. 34,581.40 to the PBF, Kanke which is said to have been received by Dr. Sandeep Kumar as he has given receiving certificate. His CNC bill is Ext. 23/86 which has been prepared on the basis of false and bogus invoices. Money receipt is Ext. 21/113. PW 19 proved A/c no. 31896 on 28.9.95, draft no. 817717 of Rs. 34,581.40 deposited in the account i.e. Ext. 4/15 and proved by PW 95 and PW 95 has detailed the firm about Hi-Tech Vet. Care. Medicine company witnesses i.e. PW 107 has proved Ext. 1/36, PW 116 proved Ext. 13/8, PW 95 proved Ext. 3/551 and they have established that the accused had purchased medicine in very few quantity of Rs. 9,057.86 only. Therefore, if it is taken to be true then he may be given having of Rs. 9057.86 from his total bill of Rs. 34,581.40 and it is well established that he fraudulently withdrawn Rs. 25,523.54.

85. **A/51 Sunil Gandhi, Prop. M/s Magadh Distributor, Patna also known as Rakesh Gandhi, A/52 Navin Kumar, Prop. Om Enterprises, Patna, A/53 Naresh Prasad, Prop. Anomvet and M/s Vyapar Kutir, Patna, A/54 Shiv Shanker Guin, Prop. M/s Uday Agencies, Ranchi.**

A/51 Sunil Gandhi, Proprietor of M/s Magadh Distributor, Patna was given no supply order but he claimed to have supplied medicine i.e. Concimin 800 of 5 Kg. pack, Batch no. V23102 of Rs. 1,99,890/- to PBF, Kanke and false receiving certificate was given by Dr. P.C. Roy, PBF, Kanke. His CNC bill is Ext. 23/72 to 23/73 and he has also claimed to have supplied Concimin, Batch no. V23102, V27102, pack 400 of 5 Kg. for Rs. 99,945/- and receiving certificate is said to be given by Dr. Madan Kumar Sinha, PBF 20 No., Hotwar. Its CNC bill is Ext. 23/72 to 23/73, bank witness PW 174 who hails from State Bank of Patiala, Meerut branch has proved the A/c no. 0448 and established that on 13.11.1995 draft no. 808848 of Rs. 99,945/- and on 13.12.1995 draft no. 813131 of Rs. 1,99,890/- were deposited in the A/c no. 0448 vide Ext. 4/44. PW 111 is the introducer who proved photograph of accused Ext. 24, invoice Ext. 11/134 to 11/154. PW 154 and PW 176 is the part I.O. who have investigated the Bank Account and proved

it. Medicine company witnesses PW 75 and PW 100 have proved Ext. 1/24 to 1/26 by which it is well established that Concimin, Batch no. V23102 was not manufactured. Thus, it is crystal clear that he fraudulently withdrawn Rs. 2,99,835/-.

In his statement u/s 313 Cr.P.C. he has admitted to be the proprietor of M/s Magadh Distributor, Patna and he has claimed to have supplied the medicine and his bill was passed by Dr. C.B. Dubey for the amount as claimed by him.

A/52 Navin Kumar, Prop. Om Enterprises, Patna. He was not ordered to supply despite of that he claimed to have supplied medicines 1632 strips Banif Bolus, Batch no. V2001 for an amount of Rs. 1,68,701.20. False receiving certificate was given by Sri Shailendra Kumar Bharti, PBF, Kanke. He has claimed to have supplied the medicine to the PBF, Kanke. His CNC bill is Ext. 23/85 and PW 63 proved his A/c no. 1/37, statement of account is Ext. 4/37. The CNC bill was prepared on the basis of false and bogus invoices and accordingly he fraudulently withdrawn Rs. 1,68,701.20.

In his statement u/s 313 Cr.P.C. he has admitted that he is the owner of M/s Om Enterprises and he had given bill for Rs. 1,68,701.20 for medicine and received the payment. He has claimed to be innocent and denied to have in conspiracy with other accused persons.

A/53 Naresh Prasad, Prop. Anomvet and M/s Vyapar Kutir, Patna. He claimed to have shown supply of medicine namely Sulcoprim, Batch 4686, Concimin Batch 3296 to PBF 20 No., Hotwar for Rs. 3,93,812.50 and his materials are said to have been received by Dr. Shailendra Bharti who has given false receiving certificate. His CNC bill is Ext. 23/32 which has been prepared on the basis of false and bogus invoices, money receipt is Ext. 21/114 to 21/115. PW 119 proved A/c no. 11070 but medicine were not supplied which have been established by PW 75, PW 100 vide Ext. 1/17, 1/24 to 1/26. He has also shown to have supplied medicine of M/s Brihan Lab. for Rs. 1,04,647.20 and false receiving certificate was given by Dr. Shailendra Bharti. His CNC bill is Ext. 23/32 which was prepared on the basis of false and bogus invoice, money receipt is Ext. 21/114 to 21/115 but the aforesaid medicines were not supplied which has been fully established by PW 159 and PW 160 vide Ext. 1/114 to 1/122. He has also shown to have supplied medicine of M/s Cadila for Rs. 1,99,276.80 and false receiving certificate was given by Dr. Madan Kumar Sinha, PBF No. 20, Hotwar. Its CNC bill is Ext. 23/32, money receipt is Ext. 21/116 to 21/118 but the medicines were not supplied. PW 65 has proved it vide Ext. 1/17 and thus it is proved that accused has purchased medicine

only for Rs. 1678.83, therefore, Rs. 1678.83 is found genuine and even then it is established that he has fraudulently withdrawn money of Rs. 1,97,597.97 and for both the firms i.e. of M/s Anomvet and M/s Vyapar Kutir, total false payments withdrawn by this accused is Rs. 6,96,057.67.

In his statement u/s 313 Cr.P.C. he has claimed to be the owner of M/s Anomvet Pharma, Patna but he has deposed that he is owner of the firm by name only i.e. he is name lender only. In fact Dr. Manoj Kumar Srivastava is the whole and sole of the company and it was Dr. Manoj Kumar Srivastava who has submitted the bills and entire amount was taken by him not by this accused. He showed his ignorance.

A/54 Shiv Shanker Guin, Prop. M/s Uday Agencies, Ranchi. He has shown to have supplied medicine of Brihan's Lab to Rs. 3,10,202.35 and he has raised CNC bill vide Ext. 23/33 to 23/186 and fake receiving certificate was given by Dr. K.B. Lal and Dr. S.S. Verma, PBF 20 No., Hotwar. Money receipt is Ext. 21/117 and PW 58 has proved his A/c no. 429. PW 159 and PW 160 have proved Ext. 1/114 to 1/129 from which it is established that Duaprim, Bonif Bolus was not distributed to accused as shown in his bill, therefore, it is a case of non-supply. PW 76 has proved invoice of M/s Uday Agencies and identified S.S. Guin.

In his statement u/s 313 Cr.P.C. he has admitted that he was the owner of M/s Uday Agencies, Ranchi and he had supplied medicines of RS. 3,10,202.35 and medicine was Banif Bolus, Batch no. 2598A and Duaprim Batch no. 0507007 and he has further explained that his bill was legally passed but he has admitted that he had not received supply order from the PBF, 20 No. Hotwar rather he was asked by Brihan Lab. to supply the medicine. He claimed himself to be innocent.

86. **A/55 Phul Kumar Jha, Prop. Bharti Enterprises, Patna, A/56 Baldeo Kumar Sahu, Partner of Baishnaw Enterprises, Ranchi, A/57 Pankaj Kumar Pandey, Prop. M/s Sharda Drugs, Ranchi, A/58 Tripurari Mohan Prasad, Prop. Bihar Surgico Medico, Patna and A/59 Sushil Kumar, Prop. M/s Samarpan Vet. Enterprises, Patna.**

A/55 Phul Kumar Jha, Proprietor of Bharti Enterprises, Patna has shown to have supplied medicine of Cadila amounting to Rs. 2,07,824.40 to PBF, 20 No. Hotwar. False receiving certificate was given by Dr. Madan Kumar Sinha and he has raised the CNC bill vide Ext. 23/82 which was prepared on the basis of false and fake invoices. His bank account has been proved by PW 171 and bank Ac no. is 5418, statement of account is Ext. 4/43. PW 65, PW 75 and PW 100 have proved Ext. 1/17,

1/24 to 1/27 from which it is established that medicine were not supplied by the accused Phul Kumar Jha.

In his statement u/s 313 Cr.P.C. he has admitted that he was working in the firm of one Sushil Kumar Jha at Patna and he put his signature on some document produced by Sushil Kumar Jha. Therefore, he does not know that he is the owner of the firm M/s Bharti Enterprises, Patna. He showed his ignorance regarding supply as well as of withdrawal of money. He came to know after the case that his name has come in the present case.

A/56 Baldeo Kumar Sahu, Partner of Baishnow Enterprises, Ranchi has shown to have supplied Himex lotion of Indian Bearbs Batch No. 18 for Rs. 9940.05. His false receiving certificate was given by Dr. Madan Kumar Sinha. He raised CNC bill vide Ext. 23/163 and it was prepared on the basis of false and fake invoices. Bank document exhibited treating the some public document. A/c no. 406 proved by PW 6 of Allahabad Bank, Harmu Housing Colony Branch, Ranchi. PW 68 of M/s Indian Hearbs has proved Ext. 1/23 from which it appears that accused had purchased Himex lotion 90 philes only worth Rs. 2171.57. Therefore, it shall be presumed that he had supplied medicine of RS. 2171.57 only and established that Rs. 7769.38 was fraudulently withdrawn by him. PW 37 and PW 46 have proved invoices of M/s Baishnow Enterprises and identified accused Baldeo Kumar Sahu.

In his statement u/s 313 Cr.P.C. he has denied to be the partner of M/s Baishnow Enterprises and he has denied to have given any bill and received the amount. He has further come with explanation that he knows nothing. He has further come with explanation that one Dayanand Kashyap was working the entire work of the firm and he is responsible for the offence if any committed by this firm.

A/57 Pankaj Kumar Pandey, Prop. M/s Sharda Drugs, Ranchi. He had not received any supply order as per the case of prosecution but he has shown to have supplied medicine namely Banif Bolus Batch No. 2598, 2598A, 2595A for Rs. 49,607.50 and that has been falsely given certificate of receiving by Dr. Shailendra Bharti. He has raised the bill vide CNC bill Ext. 23/84 series and money receipt is Ext. 21/54. PW 8 has proved his A/c no. 2101, statement Ext. 4/7 medicine not sold to the accused has been fully established by Ext. 1/114 to 1/129 proved by PW 159 and PW 160.

In the statement u/s 313 Cr.P.C. he has admitted that he is the owner of M/s Shadra Drugs, Ranchi but he came with an explanation that he had not supplied it but some one had purchased the medicine from

his shop and payment was made through draft. Therefore, he claims himself to be innocent and denied to have indulged in any criminal conspiracy with other accused persons.

A/58 Tripurari Mohan Prasad, Prop. Bihar Surgico Medico, Patna. There is allegation against him that he has shown to have supplied T. Medicine Co. CIBA Guagie i.e. medicine of CIBA for Rs. 81,37,257.10 and false receiving certificate was given by Dr. Sandip Kumar and Dr. Madan Kumar Sinha of PBF 20 No. Hotwar. He has raised the bill through CNC bill Ext. 23/159 and money receipt is 21/55 to 21/64. PW 5 has proved A/c no. 457, statement is Ext. 4/2, medicine Fasinex 90 liters worth RS. 65,900/- and Neocidol 20 E.C. worth Rs. 4,96,758.35 were purchased by the accused vide Ext. 1/154 to 1/156 and the same has been proved by PW 201. It is fully established that accused Tripurari Mohan Prasad raised bill for Rs. 81,37,257.10 and received false payment of Rs. 75,74,598.75.

In the statement u/s 313 Cr.P.C. he has admitted that he is the proprietor of firm M/s Bihar Surgico Medico, Patna and he has raised the 183 bills for Rs. 81,37,257.10 but he has come with an explanation that he had supplied the materials. Therefore, he is innocent.

A/59 Sushil Kumar, Prop. M/s Samarpan Vet. Enterprises, Patna. There is allegation against him that he in collusion with his elder brother co-accused Tripurari Mohan Prasad (A/58) submitted bill of medicine of Mastrine Pharma and Ranbaxy amounting to Rs. 8,93,391.30 for which Dr. Sandip Kumar and Dr. Madan Kumar had given false receiving certificate and he has raised the bill vide CNC bill Ext. 23/162 to 23/163 which was prepared on the basis of false and fake invoices. His money receipt is Ext. 21/65 to 21/66. The medicine Mastrivit AD3 and Mastrivit AB2, D3 were already supplied by the manufacturing Co. and payment were made but again for same medicine the bill were raised by accused Sushil Kumar in collusion with his elder brother Tripurari Mohan Prasad who was Director of M/s Mastrin Pharmaceutical Pvt. Ltd.

So far medicine Havit Injection is concerned, PW 121 has proved Ext. 1/43 and 1/44 which fully established the fact that only 9954 philes of Rs. 3,55,259.40 were sold to the accused, therefore, it is found that the accused has raised bill for RS. 8,93,391.30 and received false payment of Rs. 6,54,468.60.

In the statement u/s 313 Cr.P.C. he has explained that he is only name lender of Tripurari Mohan Prasad and he does not know about anything rather Tripurari Mohan Prasad knows everything. He is innocent.

87.

A/60 Sudhir Ranjan Prasad Singh, A/61 Shyam Nandan

Singh, A/62 Anant Murari Singh, A/63 Mahendra Prasad and A/64 Suresh Dubey-

A/60 Sudhir Ranjan Prasad Singh, Proprietor of RIA Medical Store, Ranchi. There is allegation against him that he has shown to have supplied Mineral Mixture of Arries of Rs. 1,04,234.90 and that has been received by Dr. Madan Kumar Sinha, PBF 20 No., Hotwar as he has given false receiving certificate. His CNC bill is Ext. 23/146 to 23/148. Money receipt is Ext. 21/67. PW 28 has proved his A/c no. 2602, statement is Ext. 4/20 and cheque is Ext. 14 to 14/7, all signed by co-accused Sunil Kumar Sinha Ext. 3/169, Challan Ext. 8, price list of Glaxo is Ext.9. PW 200 has proved Ext. 1/155 from which it is established that Arries Mineral Mixture was not sold to the accused. Thus he has fraudulently withdrawn Rs. 1,04,234.90.

In the statement u/s 313 Cr.P.C. he has admitted that he is the proprietor of M/s RIA Medical Store, Ranchi but he has denied to have supplied any bill or any bill was passed by Dr. C.B. Dubey or he was in conspiracy with any accused persons. He has come with an explanation that Dr. Sunil Kumar Sinha is his best friend. He was posted as Animal Husbandry Doctor and in marriage of his sister he had taken some help from Dr. Sunil Kumar Sinha and for that he had given a blank cheque to him and on that cheque Dr. Sunil Kumar Sinha withdrawn Rs. 96,000/- and he has manufactured a forged document showing the accused to be the proprietor of M/s RIA Medical Store.

A/61 Shyam Nandan Singh, Prop. M/s Shyam Industries, Ranchi and Caretaker of another firm M/s Rajeev Enterprises which was in the name of his wife Sarswati Devi, Shyam Industries. As per case of the prosecution there was no supply order to him but he has shown to have supplied Avet Cleaning Powder for RS. 99,873.80 and false receiving certificate is said to have been given by Dr. K.B. Lal and Dr. Madan Kumar Sinha of PBF 20 No., Hotwar. His CNC bill is Ext. 23/25 which was prepared on the basis of false and fake invoices. His money receipt is Ext. 21/130 to 21/131. PW 3 and PW 53 has proved his bank A/c no. 184. From the bill it is presumed that 50% of total Avet Cleaning Powder of Rs. 49,936.80 was found supplied and he fraudulently withdrawn Rs. 49,936.90 and in the firm M/s Rajeev Enterprises there was also no supply but he has shown to have supplied Phenyl for Rs. 49,950/- and false receiving certificate has been given by Dr. Madan Kumar Sinha. His CNC bill is Ext. 23/226 which has been prepared on the basis of false and fake invoices. His money receipt is Ext. 1/132 and PW 1 and PW 2 proved his A/c no. 28224 and powers of

attorney to Shyam Nandan Singh is found to be in operation. 50% of material found to be supplied and received false payment of Rs. 24,975/-. Accordingly, he fraudulently withdrawn Rs. 24,975/-. Total bill of both the firms are Rs. 1,49,823.80.

In the statement u/s 313 Cr.P.C. he has admitted that he is the Proprietor of M/s Shyam Industries, Ranchi and there was supply order to him. Accordingly, he supplied and received the amount against the supply order. He has come with an explanation that he has supplied Phenyl for Rs. 49,950/- only and he had given the bills for the same amount not as alleged against him.

A/62 Anant Murari Singh, Prop. M/s Krishan Murari Enterprises, Ranchi. As per the case of the prosecution there was no supply order to him but he has shown to have supplied Gamexin, BHC, Molasses, Caustic Soda for Rs. 4,49,793.80 and false receiving certificate was given by Dr. K.B. Lal and Dr. R.N. Pandey. His CNC bill is Ext. 23/74 to 23/75. Money receipt is Ext. 21/68 to 21/69. PW 10 has proved his Bank A/c No. 21093. Bill were received on higher rate which was not approved. However, some materials were found supplied worth Rs. 60,540/-. As such he has fraudulently withdrawn Rs. 3,89,193.80. His CNC bill was prepared on the basis of false and fake invoices.

In the statement u/s 313 Cr.P.C he has admitted that he was the owner of M/s Krishan Murari Enterprises, Ranchi and he has submitted bill against this supply of Caustic Soda and that was passed and he received the amount. He has claimed himself to be innocent. If his supplied material price is deducted then he can be said that he has fraudulently withdrawn Rs. 3,89,193.80.

A/63 Mahendra Prasad, Prop. M/s B.R. Pharma, Patna and there was supply order to him and he has shown to have supplied medicine of Concept Pharma for a value of Rs. 98,87,531.10 and false receiving certificate was given by Dr. Madan Kumar Sinha. He has raised CNC bill vide Ext. 23/175 which was prepared on the basis of false and forged invoices. His money receipt is Ext. 21/100 to 21/109. PW 15 and PW 87 have proved his A/c no. 2685. This accused has also participated in preparation of false allotment letters. He has written all issue number and date in the allotment letters vide Ext. 12/3 to 12/31. His specimen writing is Ext. 3/246 and compared and confirmed by GEQD PW 128 and opinion is Ext. 29 to 29/2.

In the statement u/s 313 Cr.P.C. he has admitted that he was the proprietor of M/s B.R. Pharma, Patna and he had supplied the materials and submitted 198 bills and bills were passed by Dr. C.B. Dubey and he

received the amount against this supply. He has denied to have been in conspiracy with other accused persons. But he could not explain as to from whom he had purchased the medicine. He has also come with an explanation that he was servant of accused Shyam Bihari Sinha and on his direction he had opened a firm and the entire business was being managed by S.B. Sinha and he has claimed himself to be innocent.

A/64 Suresh Dubey, Prop. M/s Chotanagpur Vet. Enterprises, Ranchi. There is allegation against him that he has shown to have supplied GNC 11200 quintal on the supply order of Dr. Junul Bhengraj for an amount of Rs. 49,84,000/- and false receiving certificate was given by Dr. P.C. Roy. His CNC bill is Ext. 23/148. PW 71 has proved A/c no. 301101. Receiving certificate was given by Dr. P.C. Roy on the behest and threat of Dr. C.B. Dubey P.D.O. Fake truck number mentioned on the bills. PW 84, PW 85 , PW 90 and PW 94 dealers of Ranchi Mandi have said that they have not sold G.N.C. to accused Suresh Dubey. In this way he has fraudulently withdrawn Rs. 49,84,000/-.

In statement u/s 313 Cr.P.C. he has admitted that he was owner of M/s Chotanagpur Vet. Enterprises, Ranchi and he had supplied materials as per supply order and bill was passed by Dr. C.B. Dubey and claimed himself to be innocent.

88. A/39 Deepak Kumar Singh has examined DW No. 1, DW No. 3 and DW No. 4 in support of his contention. A/57 Pankaj Kumar Pandey has examined DW No. 2, A/11 Dr. Deeak Kumar has examined DW No. 5, A/29 Md. Sayeed has examined DW No.6 and DW No.7, A/18 Dr. Braj Bhushan Prasad has examined DW 8 and DW No.12, A/10 Dr. Shailendra Kumar Bharti has examined DW No. 10, A/61 Shyam Nandan Singh has examined DW No. 11, A/46 Somnath Jaiswal has examined DW No. 13, A/7 Dr. R.N. Pandey has examined DW No. 14 and DW No. 18, A/40 Ajay Kumar Singh has examined DW No. 15, DW No. 16, DW No. 17 and DW No. 20 and A/50 Anil Kumar Sinha has examined DW No. 19. All the DWs have supported the case as stated by the concerned accused persons in their statement u/s 313 Cr.P.C. It is to be mentioned here that from the evidence adduced on behalf of the accused persons and from their written arguments they have tried to impress upon the court that the prosecution has failed to prove non-supply of the materials and medicines. The stock registers from their respective business centers were seized by the C.B.I., therefore, they are not in a position to prove it that how much materials were supplied to the P.B.F. centers. It was the pious duty of the prosecution to prove it that the supplies have not supplied the materials as alleged and on behalf of the

DAHO i.e. DDOs of the respective P.B.F. centers. It has been argued that they have been falsely implicated, they have received the material and thereafter they have signed on it. There is no false receiving certificate and on behalf of the A.H.D. Officials i.e. R.D., J.R.D. it is argued that the entire things are correct and they are innocent.

89. It has been argued on behalf of the Treasury Officials accused persons that allotment letters were not sent to the Treasury before 30.1.1996. There was no awareness of the treasury officials regarding delegation of financial power of DDOs. The Doranda Treasury was in no way concerned with supply orders. He was not knowing approved suppliers and there was no limitation about number of CNC bills. The treasury was in no way concerned with split up bill and the treasury officials were not authorized to object the bills filed by the DDOs after giving due certification to be true and correct.

90. On the other hand, all the facts enumerated hereinbefore are suggestive of the fact that there is a prosecution story about the fraudulent withdrawal of Govt. money by the accused A.H.D. officials in connivance with accused treasury officials and the accused suppliers. There is also case of the prosecution that there was a criminal conspiracy between the accused persons to fraudulently withdraw the public money on the basis of forged allotment letters, forged supply orders and forged invoices. The documents relied upon by the accused persons were produced by them only to save their skin for future implications. Each of the accused was conscious of the fact that this illegal activity will come to the light on any day and they were smart enough to save their own skin by preparing documents in accordance with the officials procedure so that in future, if any situation arises, they could shift the blame on others. The fact that false receipt of distribution of materials to other units were managed would further corroborate this fact. In my opinion on consideration of entire facts and circumstances of the case as well as evidence available on the record, the prosecution has been able to prove the entire allegations against the accused persons named above specially the prosecution has been able to prove that the allotment letters were forged, fabricated and there was no supply order as per the case. Contingent bills were prepared on false invoices and that has been passed by the concerned DDOs. There was no ground for transfer of the feed materials to other centers, documents were concealed and there was no requirement of a huge quantity as alleged to have been supplied. There was no sufficient godown to store materials as alleged to have been supplied by the accused persons. It has also come in

the evidence that non-commercial vehicles were used even the number of scooter and motorcycles have been given in the bills. The suppliers had not purchased the materials as alleged to have been supplied by them, that has also been proved and some of the medicines were even not manufactured. Therefore, I am of the view that the prosecution has been able to prove the charges beyond shadow of all reasonable doubt u/s 420, 465, 467, 468, 471, 477(A) of the I.P.C. and u/s 13(2) r/w section 13(1)(d) of the Prevention of Corruption Act against the accused persons namely A/1 Dr. Kirti Narain Jha, A/2 Dr. Junul Bhengraj, A/3 Dr. Om Prakash Diwakar, A/4 Dr. Krishna Mohan Prasad, A/5 Dr. Radha Raman Sahay, A/6 Dr. Braj Bihari Singh, A/7 Dr. Rameshwar Narain Pandey, A/8 Dr. Laliteshwar Prasad Yadav, A/9 Dr. Sandeep Kumar, A/10 Dr. Shailendra Kumar Bharti, A/11 Dr. Deepak Kumar, A/12 Dr. Krishna Kumar, A/13 Dr. Krishna Bihari Lal, A/14 Dr. Nalini Ranjan Prasad Sinha, A/15 Dr. Manoranjan Prasad, A/16 Dr. Hemendra Nath Verma, A/17 Dr. Sunil Kumar Sinha, A/18 Braj Bhushan Prasad, A/19 Jivendra Narain Choudhary, A/20 Madheswar Mishra, A/21 Rajendra Pandey, A/22 Dinanath Sahay and A/23 Ram Sewak Sahu and accordingly they are convicted thereunder.

91. I would like to mention here that no charge u/s 409 I.P.C. could be proved by the prosecution because if a Govt. employee, withdrawn money against false and fake allotment letters and misappropriated the entire amount he can be held guilty for committing misappropriation and cheating but did not commit criminal breach of trust because there was no "entrustment" of amount. Therefore, I do not find the aforesaid 23 accused persons guilty u/s 409 of the I.P.C. Accordingly, they are acquitted for this charge.

92, I further find and hold guilty to accused persons namely A/24 Vijay Kumar Mallik, A/25 Abhay Kumar Sinha, A/26 Sanjay Sinha, A/27 Nand Kishore Prasad, A/28 Md. Tauheed, A/29 Md. Sayeed, A/30 Md. Hussain, A/31 Md. Ekram, A/32 Smt. Sairun Nisha, A/33 Md. Sanaul Haque, A/34 Ravi Kumar Sinha, A/35 Ravindra Kumar Mehra, A/36 Umesh Dubey, A/37 Deobrat Banerjee, A/38 Ashok Kumar Yadav, A/39 Deepak Kumar Singh, A/40 Ajay Kumar Singh, A/41 Ram Naresh Mahto, A/42 Jitendra Kumar, A/43 B.P. Sinha, A/44 Surendra Kumar Ray, A/45 Smt. Sulekha Devi, A/46 Somnath Jaiswal, A/47 Subhashish Deb, A/48 Sameer Walia, A/49 Shyam Narain Mishra, A/50 Anil Kumar Sinha, A/51 Sunil Gandhi, A/52 Navin Kumar, A/53 Naresh Prasad, A/54 Shiv Shankar Guin, A/55 Phul Kumar Jha, A/56 Baldeo Kumar Sahu, A/57 Pankaj Kumar Pandey, A/58 Tripurari Mohan Prasad, A/59 Sushil Kumar, A/60 Sudhir Ranjan Pd. Singh,

A/61 Shyam Nandan Singh, A/62 Anant Murari Singh, A/63 Mahendra Prasad and A/64 Suresh Dubey u/s 420, 465, 467, 468, 471 of the I.P.C. and and they are accordingly, convicted thereunder.

The bail bonds of convicted accused persons who are on bail, stands canceled and they are taken into custody.

Dictated and corrected by me.

(Nitya Nand Singh)

Spl. Judge -1, C.B.I. (A.H.D. Scam),
Ranchi.

(Nitya Nand Singh)

Spl. Judge -1, C.B.I. (A.H.D. Scam),
Ranchi

Heard on the point of sentence

93. Heard the learned counsel for the convicted accused A/19 Jivendra Narain Choudhary, A/20 Madheshwar Mishra, A/21 Rajendra Pandey, A/22 Dinanath Sahay, A/23 Ram Sewak Sahu, A/30 Md. Hussain, A/31 Md. Ekram, A/32 Smt. Sairun Nisha, A/33 Md. Sanaul Haque, A/39 Deepak Kumar Singh, A/40 Ajay Kumar Singh, A/41 Ram Naresh Mahto, A/43 Brijeshwari Prasad Sinha, A/45 Smt. Sulekha Devi, A/49 Shyam Narain Mishra, A/50 Anil Kumar Sinha, A/52 Navin Kumar, A/56 Baldeo Kumar Sahu and A/57 Pankaj Kumar Pandey and A/61 Shyam Nandan Singh. The learned counsel for the convicts submits that these accused persons were earlier also convicted, therefore, there must not be further conviction. He further submits that accused Treasury Officials have played not an important role rather they were duty bound to pass the bills as submitted by the DDOs. On behalf of A/30 Md. Hussain, A/31 Md. Ekram and A/32 Smt. Sairun Nisha and A/33 Md. Sanaul Haque, their counsel

submit that these accused persons had played no active role in the transactions of the firm. A/32 is a house wife and she has nothing to do with the firm. The learned counsel further submits that other accused persons were merely sleeping partners of the firm and no evidence has been led by the prosecution to show any direct involvement of the convicted accused persons with the day to day activity of the firm. On behalf of A/40 Ajay Kumar Singh and A/41 Ram Naresh Mahto, their counsel argued that the amount is meager one, therefore, lenient view may kindly be taken. The learned counsel for the convict A/43 Brijeshwari Prasad Sinha submits that he is aged about 62 years, an old man and he has suffered a lot, therefore, lenient view may kindly be taken. On behalf of A/45 Smt. Sulekha Devi, her counsel submits that she is a housewife and entire affairs of the business of the firm was being managed by her late husband Kamlesh Kumar. He further submits that this accused was proprietor only on paper. Learned counsel for A/49 Shyam Narain Mishra and A/50 Anil Kumar Sinha submits that amount is meager one i.e. for Rs. 19,960.60 and Rs. 34,581.40 only, therefore, lenient view may kindly be taken. He further submits that A/49 Shyam Narain Mishra is an old man aged about 60 years. The learned counsel for convict A/52 Navin Kumar submits that the accused convict is aged about 40 years, a quite young man and he has to lead a long life. Therefore, lenient view may kindly be taken. Learned counsel for A/56 Baldeo Kumar Sahu and A/57 Pankaj Kumar Pandey, their learned counsel submits that the alleged withdrawal amount is meager one i.e. Rs. 9,940.95 and Rs. 49,607.50, therefore, lenient view may kindly be taken. The learned counsel for convict A/61 Shyam Nandan Singh submits that he is aged about 55 years, an old man and he is also in litigation since long and that aspect of the matter may be considered.

On the other hand, the Ld. Spl. P.P. for the C.B.I. submits that the accused persons relating to treasury have played an important role for passing the bills. Therefore, question does not arise to take lenient view against them. So far as A/30, A/31, A/32, A/33, A/39, A/40, A/41, A/43, A/45, A/49, A/50, A/52, A/56 and A/57 and A/61 are concerned, no doubt their amount is meager and some of the accused persons have not acted day to day affairs of the firm but they are proprietors and they put their signatures on each and every papers relating to the transaction causing false and fraudulent withdrawal by them. Therefore, they are also liable for the acts and deeds committed by their respective active partners or husband, brother etc. Therefore, they may be punished in accordance with law.

Regard being had to the above facts and circumstances of the case, all the 15 accused persons i.e. A/30 Md. Hussain, A/31 Md. Ekram, A/32 Smt. Sairun Nisha, A/33 Md. Sanaul Haque, A/39 Deepak Kumar Singh, A/40 Ajay Kumar Singh, A/41 Ram Naresh Mahto, A/43 Brijeshwari Prasad Sinha, A/45 Smt. Sulekha Devi, A/49 Shyam Narain Mishra, A/50 Anil Kumar Sinha, A/52 Navin Kumar, A/56 Baldeo Kumar Sahu and A/57 Pankaj Kumar Pandey and A/61 Shyam Nandan Singh are hereby convicted and sentenced to undergo R.I. for 3 years each u/s 420/465/467/468/471 r/w 120(B) of the I.P.C. and to pay a fine of Rs.30,000/- each and in default of payment of fine to further undergo S.I. for 3 months each. However, all the sentences shall ordered to run concurrently and period already undergone during the trial and investigation is ordered to be set off.

A/19 Jivendra Narain Choudhary, A/20 Madheshwar Mishra, A/21 Rajendra Pandey, A/22 Dinanath Sahay, A/23 Ram Sewak Sahu are hereby convicted and sentenced to undergo R.I. for 2 years each u/s 420 and 465 r/w 120(B) of the I.P.C. and to pay a fine of Rs. 20,000/- each and in default of payment of fine to further undergo S.I. for 2 months each. They are further convicted and sentenced to undergo R.I. for 1 year each and to pay a fine of Rs. 5000/- each u/s 13(2) r/w section 13(1)(d) of the P.C. Act and in default of payment of fine to further undergo S.I. for 2 months each. However, all the sentences shall ordered to run concurrently and the period already undergone is ordered to be set off.

94. Also heard learned counsel appearing for the convicts A/37 Deobrat Banerjee, A/38 Ashok Kumar Yadav, A/42 Jitendra Kumar, A/44 Surendra Kumar Ray, A/46 Somnath Jaiswal, A/47 Subhashish Dev, A/48 Sameer Walia, A/51 Sunil Gandhi, A/53 Naresh Prasad, A/54 Shiv Shankar Guin, A/55 Phul Kumar Jha, A/60 Sudhir Ranjan Prasad Singh, A/62 Anant Murari Singh, A/63 Mahendra Prasad and A/64 Suresh Dubey. On behalf of A/38 Ashok Kumar Yadav, his learned counsel submits that the amount is meager one alleged to be withdrawn falsely by him. Therefore, lenient view may kindly be taken. Same argument has been advanced on behalf of A/37 Deobrat Banerjee. The learned counsel for the convict A/42 submits that A/42 Jitendra Kumar is aged about 36 years. He is only male member in his family. Therefore, lenient view may kindly be taken against him. The learned counsel for the convict A/44 Surendra Kumar Ray submits that no doubt A/44 is a proprietor of M/s Indraprasth Agency but he is a medicine supplier and the amount of alleged withdrawn is only Rs. 2 lakh for which he has suffered a lot. Therefore, lenient view may kindly be taken against him. The learned counsel for the convict A/46 Somnath Jaiswal submits that

he is a man aged about 40 years old a quite young man and no one is to look after his family members and the amount of alleged false withdrawal is only Rs. 2,90,340/-. Therefore, a lenient view may kindly be taken against him. The learned counsel for the convict A/47 Subhashish Dev submits that the convict is aged about 42 years and only male member in his family. The learned counsel for the convict A/48 Sameer Walia submits that he is aged about 45 years. He has to lead a long live and is a medicine supplier and he has also faced trial in the other cases. The learned counsel for the convict A/51 Sunil Gandhi submits that he is aged about 45 years, a young man and he is facing trial since long and he has been ruined in litigation. Therefore, lenient view may kindly be taken. The learned counsel for convict A/53 Naresh Prasad submits that he is only name lender. In fact Dr. Manoj Kumar Srivastava is whole and sole of the company and it was Manoj Kumar Srivastava who is beneficiary. The convict is not a beneficiary and he is aged about 46 years, a poor man. Therefore, lenient view may kindly be taken. The learned counsel for convict A/54 Shiv Shankar Guin Submits that he is aged about 41 years and the only male member in his family and he has been ruined in litigation. Therefore, a lenient view may kindly be taken. The learned counsel for convict A/55 Phul Kumar Jhak submits that he was working in the firm of one Sunil Kumar Jha at Patna and he put his signature on some documents produced by Sunil Kumar Jha. Therefore, he does not know that he is the owner of the firm M/s Bharti Enterprises, Patna. He came to know after the case that his name has come in the present case. He is aged about 40 years and a young man. Therefore, lenient view may kindly be taken in awarding sentence to him. The learned counsel for convict A/60 Sudhir Ranjan Prasad Singh submits that the alleged withdrawal by him is only Rs.1,04,234.90 i.e. meager in amount and is aged about 48 years and only male member in his family. Therefore, lenient view may kindly be taken. The learned counsel for convict A/62 Anant Murari Singh submits that he is aged about 44 years, a young man and he is only male member in his family and that aspect of the matter may kindly be considered. The learned counsel for convict A/63 Mahendra Prasad submits that the convict is aged about 51 years and he was the servant of accused Shyam Bihari Sinha (died) and on his direction he had opened a firm and entire business was being managed by late S.B. Sinha. Therefore, that aspect of the matter may kindly be considered and learned counsel for convict A/64 Suresh Dubey submits that he is aged about 55 years, an old man and that aspect of the matter may kindly be considered.

On the other hand, the Ld. Spl. P.P. for the C.B.I. vehemently opposes the contention raised on behalf of the convicts and submits that they may be punished in accordance with the law because they have not only cheated the Government but they have also cheated the society.

Considering the fact and circumstances of the case as well as material on record, all the above named 15 convicts only are hereby convicted and sentenced to undergo R.I. for 4 years each u/s 420/465/467/468/471 and 477(A) r/w 120(B) of the I.P.C. and to pay a fine of Rs. 4 lakhs each and in default of payment of fine to further undergo S.I. for 4 months each. However, all the sentences shall ordered to run concurrently and the period already undergone is ordered to be set off.

95. Learned counsel for the convicted accused A/1 Dr. Kirti Narain Jha and A/2 Dr. Junul Bhengraj submits that A/1 is aged about 77 years and A/2 is aged about 63 years and suffering from several ailments such as hypertension, diabetes, poor eye sight. He further submits that they are old man and they are under the treatment for several diseases and there is no one to look after them. As such lenient view may kindly be taken while awarding sentence to them.

On the other hand, the Ld. Spl. P.P. for the C.B.I. submits that the above convicted accused persons were the key players in the entire scam. He further submits that convicted accused A/1 Dr. K.N. Jha had issued false supply order worth more than Rs. 3 crores. He further submits that convicted accused A/2 Dr. Junul Bhengraj had issued false supply order worth Rs. 9 crores.

Considering the facts and circumstances of the case and material on record, it is crystal clear that these convicts accused were senior most A.H.D. Officials posted at the Office of Regional Director, South Chotanagpur Region, Ranchi. False supply bills worth crores of rupees were issued by them. Therefore, both of them are hereby convicted and sentenced to undergo R.I. for 6 years each and further sentenced to pay a fine of Rs. 5 lakhs each and in default of payment of fine to further undergo S.I. for 6 months each u/s 420/465/467/471/477(A) r/w 120(B) of the I.P.C.

They are further sentenced to undergo R.I. for 2 years each and further sentenced to pay a fine of Rs. 4 lakhs each and in default of payment of fine to further undergo S.I. for 5 months each u/s 13(2) r/w 13(1)(d) of the P.C. Act. However, all the sentences shall run concurrently and the period already undergone is hereby ordered to be set off.

96. Learned counsel for the convict A/3 Dr. Om Prakash Diwakar submits that the convict is aged about 62 years. He further submits that he suffered from several diseases. In support of his illness some documents has also been filed.

Learned counsel for the convict A/4 Dr. Krishna Mohan Prasad submits that convict is aged about 71 years and suffering from several diseases and has filed some documents. There is no any person to look after them. Therefore, it has been prayed to take lenient view while awarding sentence.

On the other hand, the Ld. Spl. P.P. for the C.B.I. has argued that both these accused persons were the A.H.D. Officials and in fact the main conspirators of this case.

Considering the fact that these two convicts were the senior most officials who gave false receiving certificate and countersigned it and had played a vital role in the entire scam. Therefore, they are hereby sentenced to undergo R.I. for 5 years each and further sentenced to pay a fine of Rs. 5 lakhs each and in default of payment of fine to further undergo S.I. for 4 months u/s 420/465/467/468/471/477(A) r/w 120(B) of the I.P.C.

They are further sentenced to undergo R.I. for 2 years each and further sentenced to pay a fine of Rs. 3 lakhs each and in default of payment of fine to further undergo S.I. for 4 months each u/s 13(2) r/w 13(1)(d) of the P.C. Act. However, all the sentences shall run concurrently and period already undergone during the trial and investigation is ordered to be set off.

97. Learned counsel for the convicted accused A/5 Dr. Radha Raman Sahay, A/6 Dr. Braj Bhushan Singh, A/7 Dr. Rameshwar Narain Pandey, A/8 Dr. Laliteshwar Prasad Yadav, A/9 Dr. Sandeep Kumar, A/10 Dr. Shailendra Kumar Bharti, A/11 Dr. Deepak Kumar, A/12 Dr. Krishna Kumar, A/13 Dr. Krishna Kumar, A/14 Dr. Nalini Ranjan Prasad Sinha, A/15 Dr. Manoranjan Prasad, A/16 Dr. Hemendra Nath Verma and A/17 Dr. Sunil Kumar Sinha, submits that A/5 is aged about 73 years, A/6 is aged about 72 years, A/7 is aged about 58 years, A/8 is aged about 61 years, A/9 is aged about 52 years, A/10 is aged about 50 years, A/11 is aged about 47 years, A/12 is aged about 58 years, A/13 is aged about 73 years, A/14 is aged about 75 years, A/15 is aged about 65 years, A/16 is aged about 65 years and A/17 is aged about 48 years. Almost all the above named convicts are doctors of the respective P.B.F. centers and they are reputed persons. Most of them are suffering from several diseases and old persons.

They have suffered a lot in litigation. Documentary evidence of illness has been filed. Some of the convicts and their learned counsels submit that these convicts/accused have been convicted in several cases for the same occurrence, therefore, a prayer has been made to pass order for sentence to run concurrently with previous sentences awarded to the convicted accused persons.

So far as prayer made u/s 427 Cr.P.C. is concerned, the learned counsels for the convicted accused persons have mainly argued that they have been convicted previously for offences which are akin and intimately connected offences with this case. In support of their contention they have further argued that all the cases related to fraudulent withdrawal of Govt. money on the basis of fake and forged allotment orders. They have further argued that in some cases the sentences have been ordered to run concurrently with the previous sentences.

The Ld. Spl. P.P. for the C.B.I. vehemently opposes it and submits that all the offences are distinct from each other and the accused persons in different capacity at different time and places have committed distinct offences and their prayer for joint trial has already been rejected by the court and the same has been upheld by the Hon'ble Superior Courts.

Nothing has been brought on record to show that the transaction relating to offences under which the accused persons have been found guilty are the same transaction for which they have been previously found guilty and sentenced. Nothing has been brought on record to show that the facts constituting the offence of the present case are the same for which they have been previously convicted and sentenced. In that view of the matter their prayer for allowing sentence to run concurrently under the aforesaid provision has got no merit and the same is rejected.

Regard being had to the facts and circumstances of the case and in view of the allegations made against them that most of them gave false receiving certificate of materials alleged to have been received by them and they are the Govt. officials and they were known to the procedure and there is ample material to show that their malafide intention. Therefore, all the aforesaid 13 convicts are hereby convicted and sentenced to undergo R.I. for 5 years each and further sentenced to pay a fine of Rs. 5 lakhs each and in default of payment of fine to further undergo S.I. for 4 months u/s 420/465/467/468/471 r/w 120(B) of the I.P.C

They are further sentenced to undergo R.I. for 2 years each and further sentenced to pay a fine of Rs. 5 lakhs and in default of payment of fine to further undergo S.I. for 5 months u/s 13(2) r/w 13(1)(d) of the

P.C. Act. However, all the sentences shall run concurrently and period already undergone during the trial and investigation is ordered to be set off.

98. Learned counsel for the convicted accused A/18 Braj Bhushan Prasad submits that he is aged about 73 years and suffering from several diseases. He further submits that he has already remained in custody in other cases for more than 9 years and considering the aforesaid facts a sympathetic view in awarding sentence may be taken.

Ld. Spl. P.P. for the C.B.I. however submits that this accused had forged allotment letters which become the basis of fraudulent withdrawal of Govt. money. He also submits that several other forged allotment letters were made by him for which he is facing trial in other cases and also convicted in some of the cases.

Considering the prosecution case and the evidence available on record it is established beyond doubt that this convicted accused in fact brought into motion the alleged scam by issuing forged allotment letters by abusing his public office, being posted on such a responsible post, he had acted in a manner which was never accepted from a public servant. Only due to the acts of such official people are losing faith in the administration. This accused was one of the kingpins of the fodder scam as the fraudulent withdrawal of Govt. money revoked or the forged allotment letters issued by him.

Considering the above facts and circumstances he is sentenced to undergo R.I. for 6 years and further sentenced to pay a fine of Rs. 5 lakhs and in default of payment of fine to further undergo S.I. for 6 months u/s 420/465/467/468/471/477(A) r/w 120(B) of the I.P.C.

He is further sentenced to undergo R.I. for 3 years and further sentenced to pay a fine of Rs. 4 lakhs and in default of payment of fine to further undergo S.I. for 5 months u/s 13(2) r/w 13(1)(d) of the P.C. Act. However, all the sentences shall run concurrently and period already undergone during the trial and investigation is ordered to be set off.

99. A/24 Vijay Kumar Mallik, A/25 Abhay Kumar Sinha, A/26 Sanjay Sinha, A/27 Nand Kishore Prasad, A/28 Md. Tauheed, A/29 Md. Sayeed, A/34 Ravi Kumar Sinha, A/35 Ravindra Kumar Mehra, A/36 Umesh Dubey, A/58 Tripurari Mohan Prasad and A/59 Sushil Kumar.

Learned counsel appearing on behalf of A/24 Vijay Kumar Mallik submits that he has undergone by pass surgery and he is a sugar patient and his wife is suffering from lung cancer. Therefore, lenient view may kindly be taken.

On behalf of A/25 Abhay Kumar Sinha, his learned counsel submits that the father of the accused has suffered paralytic attack and his wife is a chronic patient of sugar. He further submits that the convict have been previously convicted in the other fodder scam.

On behalf of A/26 Sanjay Sinha, his learned counsel submits that his father is very old and he has got only school going kids and there is no one to look after his family members. He further submits that he has got no criminal background and lenient view may kindly be taken while imposing sentence to him.

On behalf of A/27 Nand Kishore Prasad, his learned counsel submits that he is suffering from chronic arthritis and his wife always remains ill. He further submits that none of his children remains at the house and there is no other male member to look after his ailing wife.

On behalf of A/28 Md. Tauheed and A/29 Md. Sayeed, their learned counsel submit that A/29 is an elderly person and he is suffering from hypertension, diabetes and poor vision in his both eyes. He further submits that he has been made an accused in almost 20 cases and has suffered a lot during the past 20 years. He further submits that convicted accused A/28 Md. Tauheed is though alleged to have raised invoices of Rs. 89,72,730/- and Rs. 1,79,51,660/- but he supplied the materials to some extent. On behalf of accused A/28 Md. Tauheed further submits that he is a young man at the time of occurrence an only allegation against him that he put his signature on the demand draft received from R.P.F., Hotwar at the time of depositing the same in the account of the firm. Actually Md. Sayeed A/29 used to do all the things an he was managing the affairs of both the firms but they have submitted false bills over Rs. 2 crores.

Learned counsel appearing on behalf of convict A/34 Ravi Kumar Sinha submits that he is only old parents and tender children and there is no adult member to look after them. He further submits that convicted accused is a patient of hypertension and has undergone the ordeal of long drawn trial and deserves sympathy.

Learned counsel appearing on behalf of convict A/35 Ravindra Kumar Mehra submits that he is suffering from hypertension, diabetes and chronic heart disease and his wife always remains ill. He further submits he is the only earning member of his family and all his sons are unemployed and so a lenient view may be taken while imposing sentence on him.

Learned counsel appearing on behalf of convict A/36 Umesh Dubey submits that he is patient of epilepsy and requires constant care and

alleged to have raised false invoices for a very meager amount and deserves to be shown leniency in punishment.

Learned counsel appearing on behalf of convict A/58 Tripurari Mohan Prasad submits that he is aged about 57 years and he has got his old mother and there is no one to look after her and so lenient view may kindly be taken in awarding sentence to him.

Learned counsel appearing on behalf of convict A/59 Sushil Kumar submits that he is only name lender of Tripurari Mohan Prasad and he does not know anything rather Tripurari Mohan Prasad knows everything and he is innocent. He is a quite young man and his childrens are school going and there is no one to look after him. Therefore, lenient view may kindly be taken in awarding sentence against him.

On the other hand, the Ld. Spl. P.P. for the CBI submits that they have fraudulently withdrawn a large amount of money in connivance of the other accused of A.H.D. officials and they had raised false invoices for nearly in crores or more or less. Therefore, they does not deserve any sympathy and question does not arise to have taken lenient view. As such they may be punished in accordance with law.

Regard being had to the facts and circumstances of the case and in view of the material on record, the convicts A/24 Vijay Kumar Mallik, A/25 Abhay Kumar Sinha, A/26 Sanjay Sinha, A/27 Nand Kishore Prasad, A/28 Md. Tauheed, A/29 Md. Sayeed, A/34 Ravi Kumar Sinha, A/35 Ravindra Kumar Mehra, A/36 Umesh Dubey, A/58 Tripurari Mohan Prasad and A/59 Sushil Kumar are hereby convicted and sentenced to undergo R.I. for 5 years each and further sentenced to pay a fine of Rs. 5 lakhs each and in default of payment of fine to further undergo S.I. for 4 months u/s 420/465/468/471 r/w section 120(B) of the I.P.C. However, all the sentences shall order to be run concurrently and period already undergone during the trial and investigation is ordered to be set off. I do not feel it just and proper to pass sentence for each and every sections / offences separately. Let warrant of imprisonment be issued against them and they be sent to the Birsa Munda Central Jail, Hotwar, Ranchi to serve out the sentences imposed on them.

Dictated and corrected by me.

(Nitya Nand Singh)

(Nitya Nand Singh)

Spl. Judge -1, C.B.I. (A.H.D. Scam), Spl. Judge -1, C.B.I. (A.H.D. Scam),
Ranchi. Ranchi