

IN THE HIGH COURT OF JUDICATURE AT ALLAHABAD
SITTING AT LUCKNOW

Neutral Citation No. - 2024:AHC-LKO:37555

A.F.R.

RESERVED

Judgment reserved on 21.12.2023

Judgment delivered on 16.05.2024

Court No. - 19

Case :- CRIMINAL APPEAL No. - 2609 of 2022

Appellant :- Pradeep Kumar Verma

Respondent :- Union Of India Thru. C.B.I.

Counsel for Appellant :- Rajeev Kumar Srivastava

Counsel for Respondent :- Shiv P. Shukla

Along with.

Case :- CRIMINAL APPEAL No. - 2261 of 2022

Appellant :- Amar Nath Agnihotri

Respondent :- State Of U.P. Thru. Superintendent Of Police,
Cbi/Acb, Lucknow

Counsel for Appellant :- Manish Bajpai

Counsel for Respondent :- Shiv P. Shukla

Hon'ble Subhash Vidyarthi J.

- 1.** Heard Sri Manish Bajpai, the learned counsel for the appellant in Criminal Appeal No.2261 of 2022, Sri Rajeev Kumar Srivastava, the learned counsel for the appellant in Criminal Appeal No.2609 of 2022 and Sri Shiv P. Shukla, the learned counsel for the respondent-Union of India.
- 2.** Both the aforesaid appeals have been filed against the same judgment and order dated 25.08.2022, passed by the learned Special Judge, P.C. Act, C.B.I. Court No.4, Lucknow in Criminal Case No.18 of 2007, which was instituted on the basis of F.I.R. bearing R.C. No.6 (A) of 2007 and, therefore, the same are being decided by a common judgment.
- 3.** The facts relating to Criminal Appeal No.2609 of 2022 & Criminal Appeal No.2261 of 2022 are that the Superintendent, Post Office,

Fatehgarh Division, Farrukhabad had given a complaint dated 28.02.2007 to the Superintendent of Police, C.B.I./A.C.B. Lucknow stating that Pradeep Kumar Verma (the appellant in Criminal Appeal No.2609 of 2022) was posted as Postal Assistant, Amar Nath Agnihotri (the appellant in Criminal Appeal No.2261 of 2022) was posted as Assistant Postmaster and Alladin was posted as Postmaster in the Head Post Office, Fatehgarh, District Farrukhabad during the period August 2005 to January 2006. Pradeep Kumar Verma was assigned the duties of savings certificate discharge counter. He used to receive cash from the head post office and to make payments in respect of National Savings Certificate (NSC), Kisan Vikas Patra (KVP) and Indira Vikas Patra (IVP) and after fulfilling all the formalities Amar Nath Agnihotri, Assistant Postmaster used to examine the documents and Alladin, Post Master used to verify the transactions regarding NSC, KVP and IVP. In the months of August 2005 to January 2006, Pradeep Kumar Verma embezzled Rs.31,92,772/-. Amar Nath Agnihotri and Alladin did not check the receipt book, discharge journals and monthly returns etc. properly, made false entries in records, committed forgery in the documents and embezzled Rs.31,92,772/-. The offence was committed in connivance with Amar Nath Agnihotri and Alladin. The Superintendent of the Post Office had made a request for initiating legal proceedings against Pradeep Kumar Verma, Amar Nath Agnihotri and Alladin.

- 4.** On the basis of the aforesaid complaint, an F.I.R. bearing RC No.06 (A) of 2007, under Sections 120-B, 409, 477-A I.P.C. and Section 13 (2) read with Section 13 (1) (c) (d) of Prevention of Corruption Act, 1988 was lodged in Police Station C.B.I./A.C.B. Lucknow, U.P. After investigation a charge-sheet dated 19.06.2007 for the offences under Sections 120-B, 409, 477-A I.P.C. and Section 13 (2) read with Section 13 (1) (c) (d) of Prevention of Corruption Act, 1988 was filed against Pradeep Kumar Verma and Amar Nath Agnihotri only and the learned trial court took cognizance of the offence on 08.06.2007 and they were tried in Criminal Case No.18 of 2007.
- 5.** Both the accused persons were convicted and sentenced as follows: -

- (i) three years simple imprisonment and Rs.20,000/- fine for the offence under Section 120-B I.P.C. read with Section 409, 477-A I.P.C. and simple imprisonment for an additional period of four months in case of failure to pay fine;
 - (ii) ten years simple imprisonment and Rs.25,000/- fine for the offence under Section 409 I.P.C. and simple imprisonment for an additional period of one year in case of failure to pay fine;
 - (iii) five years simple imprisonment and Rs.20,000/- fine for the offence under Section 477-A I.P.C. and simple imprisonment for an additional period of one year in case of failure to pay fine;
 - (iv) five years simple imprisonment and Rs.20,000/- fine for the offence under Section 120-B I.P.C. read with Section 13 (2) read with 13 (1) (c) (d) of Prevention of Corruption Act, 1988 and simple imprisonment for an additional period of five months in case of failure to pay fine;
 - (v) five years simple imprisonment and Rs.20,000/- fine for the offence under Sections 13 (2) read with 13 (1) (c) of Prevention of Corruption Act, 1988 and simple imprisonment for an additional period of five months in case of failure to pay fine; and
 - (vi) five years simple imprisonment and Rs.20,000/- fine for the offence under Sections 13 (2) read with 13 (1) (c) of Prevention of Corruption Act, 1988 and simple imprisonment for an additional period of five months in case of failure to pay fine.
- 6.** A charge-sheet was submitted against both the appellants on 07.12.2011, under Sections 120-B read with 409 and 477-A I.P.C. 409 I.P.C., 477-A I.P.C. 120-B I.P.C. read with Section 13 (2) read with 13 (1) (c) (d) of Prevention of Corruption Act, 1988, Section 13 (2) read with 13 (1) (c) of Prevention of Corruption Act and Section 13 (2) read with Section 13 (1) (d) of Prevention of Corruption Act.
- 7.** The prosecution examined eleven witnesses besides submitting documentary evidences.

- 8.** The appellant Pradeep Kumar Verma denied the allegations in his statement under Section 313 Cr.P.C. and stated that the prosecution sanction had been granted against the Rules. He had done all works relating to KVP, NSC and IVP and prepared discharge journals and hand-to-hand receipt books in his own hand writing as per the Rules, on the basis whereof the day-to-day account was countersigned by the Treasurer, the Postmaster and APM-II. Had he committed any irregularities the Assistant Postmaster and the Postmaster would have made a complaint to the higher authorities. The Investigating Officer conducted the investigation properly and submitted a charge-sheet wrongly. The matter was initiated by an unsigned letter dated 09.10.2006 purportedly sent by some office bearer of the employees union. Pradeep Kumar Verma had been elected as a delegate in the elections of U.P. Postal Cooperative Society held in September 2006, due to which his rivals and some other persons had become jealous of him. A dispute had occurred with PW-3 Arun Yadav regarding checking of attendance register of Head Post Office relating to August, 2006. He had been falsely implicated due to these reasons.
- 9.** The other appellant Amar Nath Agnihotri stated in his statement recorded under Section 313 Cr.P.C. that the prosecution sanction had been granted in a mechanical way without independent application of mind. The responsibility of supervision of daily work rests on the Postmaster. He stated that he had joined the Postal Department in July, 2004 after coming back from Army Postal Service. During this entire tenure he did not verify any document. No punishment was imposed upon him in the departmental proceedings, whereas some other employees had been punished.
- 10.** A bare perusal of the impugned judgment and order passed by the learned trial court indicates a glaring flaw in its approach inasmuch as without referring to the prosecution evidence, the learned trial court has proceeded to refer to the defense evidence first.
- 11.** DW-1 Pradeep Kumar Verma stated that he got appointed in Postal Department on 01.11.1983 as a Branch Assistant. He remained posted in various sub post offices. He had passed the savings bank eligibility

test in the year 1996. He was transferred to the post of Postal Assistant in Head Office, Fatehgarh on 16.06.2005. He was assigned the duties of savings bank section. He had been elected the Divisional Secretary of the departmental employees union in the year 1992. In the year 1997, he was elected as the Divisional Secretary of All India Postal Employees Union Class-III. In the year 2005 he had been elected as a delegate of U.P. Postal Cooperative Societies, Hazratganj, Lucknow. Dr. Arun Yadav, who was working as Complaint Inspector in the office of Postal Superintendent, Fatehgarh, had openly supported the appellant's rival candidate and he had pressurized the polling officials to get votes in favour of another candidate. A complaint in this regard was made to the Superintendent of Post Office, Farrukhabad, whereupon Dr. Arun Yadav had been removed from the polling centre. While Dr. Arun Yadav was holding the post of Complaint Inspector, he came at about 2.30 p.m. on some day in August, 2005 and checked the attendance register and he misbehaved with the employees who had not signed the attendance register, including a lady employee Smt. Sunita Yadav. The employees told Pradeep Kumar Verma about the ill treatment of Dr. Yadav and he had talked to Dr. Arun Yadav stating that a crowd gathers even before opening of the counters and in a haste of starting the work the employees could not have made their signatures. The complaint of this incident was also made to the Superintendent Post Office Farrukhabad, whereupon Dr. Arun Yadav had abused and threatened Pradeep Kumar Verma that he would not be able to continue his service.

- 12.** Pradeep Kumar Verma further stated that Lajja Ram Dixit, who was working as an Assistant Post Master-II, has leveled a false allegation that the appellant had taken away the pending return vouchers. In the year 1999 several complaints regarding corruption were made against the Post Office Superintendent R. P. Tripathi. The Chief Post Master General, Lucknow had sent a letter dated 25.11.1999 to Pradeep Kumar Verma asking him to examine the correctness of the complaint. While the appellant was lodged in District Jail, Lucknow since April, 2007, on 25.09.2008 he was removed from service in

furtherance of an ex-parte enquiry, on some other charges, which are not related to the allegations of embezzlement involved in the present case.

- 13.** Pradeep Kumar Verma also stated that no complaint of the alleged embezzlement had been made by any investor. An unsigned complaint was made at 10.00 a.m. on 09.10.2006 when the Superintendent of the Post office was on L.T.C. leave and without verifying its correctness, an enquiry team was constituted consisting of R.C. Verma and Sarvesh Kumar Mishra, Inspectors Post Office, Farrukhabad, Imran Khan, the Complaint Inspector, Farrukhabad and Dr. Arun Yadav, Inspector, Post Office, Chhibramau and it reached Head Post Office Farrukhabad within an hour at about 11.30 a.m.. The members of the enquiry team remained present in the Head Office till 4.00 p.m. on 09.10.2006. The returns of KVP, NSC, IVP for all pending months had already been prepared, been signed by the Assistant Postmaster-II, Amar Nath Agnihotri and had been handed over to Postmaster, Fatehgarh even before 09.10.2006 for physical verification of return vouchers. The return of the Head Post Office and 63 other Sub Post Offices had already been submitted for certification of the cash-books by Assistant Postmasters Accounts/Postmasters.
- 14.** Pradeep Kumar Verma further stated that while the enquiry team was present in the Head Office on 09.10.2006, three bags containing KVP of the months March, 2006, July, 2006 and September 2006 had been booked in parcel at 01.53 hrs. which bags had been handed over by Banking Clerk Rajesh Shakya to Smt. Sunita Yadav on the dispatch counter. In her examination, the Dispatch Clerk Sunita Yadav admitted having received three parcels and having sent the same to RMS, Kanpur. On 10.10.2006 the Postmaster Fatehgarh, Alladin had given information of booking of return parcel to the Assistant Superintendent and the officer in-charge of the enquiry team, where upon all the three booked parcels were intercepted midway and received by the Assistant Superintendent Headquarter at his office on 11.10.2006, whereas as per the departmental Rules, any registered post/parcel can be returned only on the request of the sender. The

parcels in question had been sent by the Postmaster, Head Post Office, Fatehgarh and he had not made any request for getting return of the already sent parcels. All the three parcels were opened without any order of Superintendent, Post Office, Farrukhabad and a list/inventory was prepared. The discharge journal, hand-to-hand receipt book and payment register etc. used to be given to the Treasurer and the Treasurer used to prepare HO summary, payment journal, vouchers and payment register on daily basis. When the account tallied, the Assistant Postmaster-Accounts used to make entries in the cash-book. After the account was tallied, the original vouchers and journal returns used to be kept in the custody of the Assistant Postmaster-II. The number of KVP, NSC and IVP, in respect of which payment was made on daily basis, was shown in the monthly statistics register which was signed by the Postmaster on daily basis.

- 15.** After referring to the evidence of accused-appellant Pradeep Kumar Verma the learned trial court has referred to the submissions advanced on behalf of the accused Pradeep Kumar Verma in order to establish that he is innocent. This approach of the learned trial court is also patently erroneous and against the well established principles of trial of criminal cases in which the prosecution is required to make out a case and it is only thereafter that an accused person is called upon to defend himself. Therefore, the trial courts first deal with the prosecution evidence and submissions made by the prosecutor and the defence is considered only later on but a contrary approach has been adopted by the learned trial court in the present case.
- 16.** It was argued on behalf of the prosecution that while working on the post of Postal Assistant in the Head Office, Fatehgarh, District Farrukhabad on 17.08.2005, 20.08.2005, 22.08.2005, 25.08.2005, 02.09.2005, 03.09.2005, 13.09.2005, 15.09.2005, 05.10.2005, 22.10.2005, 24.10.2005, 26.10.2005, 29.10.2005, 17.11.2005, 18.11.2005, 19.11.2005, 30.11.2005, 05.12.2005, 06.12.2005, 07.12.2005, 12.12.2005, 16.12.2005, 29.12.2005, 17.01.2006 and 23.01.2006, the appellant Pradeep Kumar Verma, acting under a criminal conspiracy with the other appellant Amar Nath Agnihotri,

showed payment of excess amount in the government documents e.g. hand-to-hand receipt books, discharge journals and monthly returns etc. and he dishonestly made payments of KVP of lesser value. By committing forgery and making false entries in the documents, he misappropriated Rs.31,92,772/- and thereby caused wrongful gain to himself and to the co-accused Amar Nath Agnihotri and he caused wrongful loss of the aforesaid amount to the postal department.

- 17.** The trial Court referred to the examination-in-chief of PW-1 Awdhesh Kumar Srivastava, who was posted as Superintendent, Post Office Fatehgarh in the year 2007 and he had granted sanction for prosecution of the appellants. He stated that he was the competent authority to remove both the appellants from their posts.
- 18.** The learned trial court held that the prosecution sanction was granted by PW-1 after applying his independent mind and it was legal and valid. It is relevant to note that only an authority competent to remove an official from service is competent to give sanction for prosecution of the employee but the Prosecution did not adduce any documentary evidence before the trial Court to prove as to who was the authority competent to remove a Postal Assistant and an Assistant Post Master from service.
- 19.** PW-2 Uday Prakash Gangal stated in his examine-in-chief that he was posted as Assistant Superintendent, Post Office, Fatehgarh from the afternoon of 23.02.2007 to 07.10.2009 and he had worked as officer-in-charge of the enquiry team with effect from 06.03.2007. The other members of the enquiry team were Sri Ram Sagar Sharma, Deputy Divisional Inspector, Kannauj, Dr. Arun Yadav, Deputy Divisional Inspector, Chhibramau and Sri Sarvesh Kumar Mishra, Deputy Divisional Inspector Farrukhabad. Prior to PW-1 Sri R. C. Verma and Sri R.S. Pal had headed the enquiry team respectively. The PW-2 proved the F.I.R. that had been lodged by the PW-1 Awdhesh Kumar Srivastava. This witness deposed about the procedure for payment of KVP as per which at the start of the day, the Postal Assistant KVP payment counter receives cash after making entry in the cash-book maintained by the Treasurer, after verification by the Postmaster or

the Assistant Postmaster. In absence of the Treasurer, he obtains payment from other Postal Assistants working on other counters with the prior approval of Postmaster or the Assistant Postmaster and these transactions are recorded by the concerned Counter Assistant in hand-to-hand receipt books. The KVPs received for payment are checked by the Postal Assistants working on KVP payment counter and thereafter he presents the KVPs along with guard-file of purchase of KVP certificate to the Assistant Postmaster. After checking the details, the Assistant Postmaster grants approval for payment and makes a remark "*paid on date*" on the certificate. The Postal Assistant also makes an entry on the certificates received after approval of Assistant Postmasters and in case the amount to be paid is less than Rs.20,000/-, he makes cash payment after taking an acknowledgment of receipt, but if the amount is Rs.20,000/- or more, the payment is made through an account payee cheque. At the close of each working day the Postal Assistant working on the KVPs payment counters prepares the discharge journals of paid KVPs containing serial number of the certificate, it's value and registration number. The discharge journals are prepared denomination wise and are checked and sanctioned by Assistant Postmasters on daily basis. The Postal Assistant working on the payment counter maintains the register of discharged KVPs, wherein the consolidated amount paid denomination wise is also recorded. The Assistant Postmasters tallies the discharge details recorded in the discharge journals with the discharged KVPs and attaches the discharged KVPs to the discharge journal. The discharge journals are signed by the Postal Assistant and Assistant Postmaster and the seal of the post office is put on it. The Postal Assistant prepares an abstract in the hand-to-hand receipt book wherein he enters the total amount received from the treasury, the total amount received from the other Postal Assistants and the total amount paid and he returns the balance amount to the treasurer. The Treasurer receives the balance amount and enters it in the hand-to-hand receipt book. The Treasurer prepares Head Office summary

according to the aforesaid abstract of discharged certificates and treasurer's cash-book.

- 20.** PW-2 categorically stated that the Postmaster is responsible for the entries made in the Head Office summary. The discharged certificates and the discharge journals are kept in the personal custody of Assistant Postmasters, till the same are submitted to the Director of Postal Accounts. At the end of the month, a consolidated summary of the discharged certificates is prepared under the supervision of the Assistant Postmaster and the original discharged certificates are sent to the Director, Postal Accounts, Lucknow. The postmaster is responsible for sending the monthly details to Director Postal Accounts. The Treasurer maintains the Head Office summary wherein the receipts and payments made under all the heads are recorded. The Postmaster checks the Head Office summary from the registers of all the related sections. The Postmaster checks the discharged savings certificates and satisfies himself that the amount of paid up savings certificates mentioned in the Head Office summary is as per the discharge journals of discharged certificates and that they are available in record.
- 21.** The PW-3 Arun Yadav stated in his examination-in-chief that he was a member of the enquiry team constituted for enquiring embezzlement made in the Head Post Office Fatehgarh during the period August, 2005 to January, 2006. The enquiry was conducted after the relevant original KVPs discharge journals were received back from the Director, Postal Accounts, Lucknow and it was found that embezzlement of Rs.1,00,000/- was made on 20.08.2005, Rs.1,00,000/- on 22.08.2005, Rs.19,19,942/- on 25.08.2005, Rs.40,516 on 02.09.2005, Rs.20,000/- on 03.09.2005, Rs.2,00,000/- on 13.09.2005, Rs.1,00,000/- on 15.09.2005, Rs.2,000/- on 05.10.2005, Rs.1,40,000/- on 22.10.2005, Rs.80,116/- on 24.10.2005, Rs.6,000/- on 29.10.2005, Rs.80,000/- on 26.10.2005, Rs.3,40,000/- on 18.11.2005, Rs.2,00,000/- on 18.11.2005, Rs.2,40,000/- on 19.11.2005, Rs.1,000/- on 30.11.2005, Rs.2,00,000/- on 05.12.2005, Rs.6,00,000/- on 06.12.2005, Rs.2,00,000/- on 07.12.2005,

Rs.1,20,000/- on 12.12.2005, Rs.20,000/- on 16.12.2005, Rs.4,10,320/- on 29.12.2005, Rs.100/- on 17.01.2006 and Rs.2,000/- were embezzled on 23.01.2006. The accused had made an excess deposited of Rs.222/- on 17.08.2005. The total amount embezzled on the aforesaid dates came to Rs.31,92,772/- which had been made by the appellants. The complaint of embezzlement was made to C.B.I. by Awadhesh Kumar Srivastava, the then Superintendent Post Office Fatehgarh (PW-1). The complaint Exhibit-A3/1 and A3/2 were proved by PW-2. He proved D-3 seizure memo dated 09.04.2007 relating to hand-to-hand receipt book, NSC, KVP issued during the period 01.08.2005 to 31.08.2005 and 01.10.2005 to 31.12.2005 and Head Office summary for the period 01.08.2005 to 11.08.2005 and 03.10.2005 to 30.12.2005 which bear signatures of U.P. Gangal (PW-2).

- 22.** The witness PW-3 Arun Yadav stated that the members of the Enquiry Team had made an assessment of the embezzled amount on the basis of documents D-4, hand-to-hand receipt book of NSC, KVP, IVP, discharge accounts relating to the period August, 2005 to 31.12.2005.
- 23.** The PW-4 Awadhesh Singh Yadav stated that he had worked on the NSC issue counter in the Head Post office during June, 2001 till September 2006. He stated that as he had worked with the appellants, he recognizes their hand writings and signatures. He proved documents D-4 hand-to-hand receipt book of NSC, KVP, IVP, discharge accounts which was marked as Ex-A7. Hand-to-hand receipt books for the dates 05.10.2005, 22.10.2005, 24.10.2005, 29.10.2005, 17.11.2005, 18.11.2005, 19.11.2005, 30.11.2005, 05.12.2005, 06.12.2005, 07.12.2005, 12.12.2005, 16.12.2005, 29.12.2005, 17.01.2006 and 23.01.2006 were attached to it. These hand-to-hand receipt books had been prepared and signed by Pradeep Kumar Verma. He stated that Suresh Chandra Gupta, Assistant Postmaster had worked and signed on 05.10.2005, 20.11.2005 and 30.11.2005. D-7 Treasure's cash-book had signatures of PW-4 as the treasurer on 05.10.2005. He further stated that the document D-5 was

the hand-to-hand receipt books of the NSC/KVP issue counter for the period 01.08.2005 to 31.10.2005, which had been prepared by PW-3 in his own handwriting, except for 04.10.2005 and 07.10.2005.

- 24.** PW-5 Collector Singh was posted as treasurer in the post office. He also stated that the hand-to-hand receipt book contains signatures of Suresh Chandra Gupta, Assistant Postmaster on some of the dates and on rest of the dates Amar Nath Agnihotri had signed as the Assistant Postmaster. While performing the duties of treasurer in that post office, PW-5 used to provide cash to RD counters and NSC discharge counter as per the instructions of the Postmaster or the Assistant Postmaster, make an entry in the cash-book and get the same signed by the concerned Postal Assistant. At the end of the working hours, the amount remaining with all the counters was received by PW-5 through hand-to-hand receipt book and entries were made in the Treasurer's cash-book and HO summary on the basis of hand-to-hand receipt book. While closing the treasury, signature of postmaster are obtained on the HO summary. This witness stated after seeing document D-9 that the certificates and discharge journals dated 17.08.2005 were available therein, which included one certificate of Rs.500/-, eleven certificates of Rs.1,000/-, seven certificates of Rs.5,000/- and 58 certificates of Rs.10,000/-, without any discharge journal. All the certificates and discharge journal bear signature of Amar Nath Agnihotri and the discharge journals had been prepared in the handwriting of accused Pradeep Kumar Verma. This witness proved KVP certificate and discharge journal filed as D-10 and stated that 4 certificates of denomination Rs.1,000/-, 7 of denomination Rs.5,000/- and 12 of denomination Rs.10,000/- and three discharge journals relating to the aforesaid certificates prepared in the hand writing of Pradeep Kumar Verma were there before the witness and the rear side of KVP certificates and discharge journals bear signatures of Amar Nath Agnihotri, which was proved by him as Exhibit-A9. Similarly this witness proved D-11 containing 46 KVP certificates and discharge journals dated 22.08.2005, D-12 containing

64 certificates and discharge journals dated 25.08.2005, D-16 containing 33 certificates and discharge journal dated 02.09.2005.

- 25.** The trial court observed that in the light of the aforesaid statements of witness when the court examined D-16, it was found that there were 10 certificates of denomination of Rs.1,000/-, 2 of Rs.500/-, 3 of Rs.5,000/-, 4 of Rs.100/- and 28 of Rs.10,000/- These certificates bear signatures of Suresh Chandra Gupta. Some of the certificates bear signatures of some other officer, which are not recognized by the witness.
- 26.** PW-5 Collector Singh stated that the document D-13 consisted of 16 certificates of denomination of Rs.1,000/-, 2 of Rs.5,000/-, 9 of Rs.10,000/-, 18 of Rs.1,000/-, 01 of Rs.1,000/- and 01 of Rs.500/- along with voucher dated 03.09.2005. These certificates bear signature of some Assistant Postmaster other than Amar Nath Agnihotri. D-13 was marked as Ex-A-13. Similarly, this witness proved numerous other certificates and discharge journals for various dates.
- 27.** PW-6 Ram Sagar Sharma stated that he had worked as Deputy Divisional Inspector Kannauj since 01.10.2004 to 30.09.2007 and he was one of the members of the enquiry team. The enquiry team had verified NSC, KVP payment vouchers for the period September, 2005 to January, 2006 which were provided to the enquiry team from the Head Post Office summary, the Treasurer cash-book and hand-to-hand receipt book etc. During continuance of the proceedings PW-6 had been included as a member of the enquiry team in place of Imran Khan. He stated that Pradeep Kumar Verma made payment of Rs.12,59,690/-, Rs.4,16,815/- Rs.5,84,070/-, Rs.13,04,284/- towards KVPs discharged on 17.08.2005, 20.08.2005, 22.08.2005 and 25.08.2005 respectively, whereas as per the available voucher the amount of payment on the aforesaid dates were Rs.12,59,912/-, Rs.3,16,815/-, Rs.4,48,070/- and Rs.11,04,342/- respectively and the difference amount had been embezzled by the accused persons. Similar statements were given regarding some other dates also and the witness stated that the accused persons embezzled a total of

Rs.31,92,772/- to various dates. The basis of this inference of embezzlement was that the vouchers of the aforesaid amount were not found during enquiry. He further stated that the embezzlement was done by Pradeep Kumar Verma. Amar Nath Agnihotri was responsible for supervising the work of Pradeep Kumar Verma and he did not supervise it as per the departmental rules, due to which embezzlement was made and, therefore, Amar Nath Agnihotri is also responsible for the embezzlement.

- 28.** PW-7 Sarvesh Kumar Mishra stated that he was also one of the members of the enquiry team. The enquiry team had conducted the enquiry on the basis of the documents and vouchers obtained from the Head Post Office, Fatehgarh in which it was found that the amount of vouchers received during the enquiry was less than the amount shown in the accounts as having been paid.
- 29.** PW-7 categorically stated that the amount of payment vouchers which were not available, was treated by the enquiry team as the amount embezzled. He further stated that as per the departmental rules, all the paid up vouchers ought to have been in custody of the Assistant Postmaster Amar Nath Agnihotri but the accused persons did not follow the departmental rules and these vouchers continued to remain with Pradeep Kumar Verma and were taken by Pradeep Kumar Verma to his home.
- 30.** It is recorded in the judgment that PW-7 had been cross-examined on behalf of the accused persons and even in his cross-examination he merely reiterated the statements given in his examination-in-chief and no such discrepancy came to light in his cross-examination as may create a doubt against the credibility of this witness.
- 31.** PW-8 Upendra Kumar stated that he used to work as a Postal Assistant on S/B Counter in August, 2005, during which period Amar Nath Agnihotri was working as Assistant Post Master-II (S/B). The Counter Clerks used to take cash from the Treasury in the morning and to render accounts and enter the balance amount in hand-to-hand receipt book and deposit the balance cash amount in the Treasury, after counter signature of APM-II. The APM-II used to prepare

separate log books for the transactions made on the counters during the entire day and tally the same with hand-to-hand receipt books. Nominal roll was prepared by the Reader of the Postmaster and was signed by the Postmaster. Nominal roll contains particulars regarding which of the employee will perform which duty during the day. He further stated that the treasurer prepares a head-wise/item-wise HO summary on the basis of hand-to-hand receipt book for various counters. Pradeep Kumar Verma was looking after the work of NSC discharge, whereas this witness was working on S/B counter during the relevant time and he also gave a date wise description of the amounts obtained by Pradeep Kumar Verma like other previous witnesses.

- 32.** PW-9 Santosh Kumar Pandey was working as a Junior Accounts Officer in the Office of the Director, Postal Accounts and he proved the document D-2, through which the summary description of discharged KVP Journals of the desired dates had been provided. The summary ran into 4 pages annexed with D-2 and he had gone to the C.B.I. Office and had handed over the same. In his cross-examination, PW-9 stated that the vouchers which could be found out, had been made available over to C.B.I. When asked about the monthly returns, PW-9 stated that whatever had been received through parcel, was made available to the C.B.I.
- 33.** PW-10 Ram Shiromani Pal stated that he had worked as an Officer In-charge of the enquiry team. Pradeep Kumar Verma had prepared the hand-to-hand receipt book for the period 17.08.2005 to 23.01.2006 in his own handwriting and it bears the signature of Pradeep Kumar Verma and Amar Nath Agnihotri, APM. On three of the dates i.e. 05.10.2005, 24.10.2005 and 30.11.2005 it had been signed by Suresh Chandra, APM and on other dates Amar Nath Agnihotri had signed it. HO summary of the dates on which the alleged fraud was committed, had been prepared by Treasurer, Collector Singh (PW-5), which bears signature of the Postmaster R.P. Gupta and Alladin.
- 34.** PW-11 Ram Naresh Dwivedi was entrusted investigation of the matter by means of an order dated 01.03.2007, passed by the Superintendent

of Police, CBI/ACB, Lucknow. He had recorded statements of witnesses and obtained original KVPs journal summary and other documents and had submitted a charge-sheet against the appellants on 19.06.2007.

- 35.** The learned trial court mentioned the submissions advanced on behalf of the accused Pradeep Kumar Verma that he was progressing in the departmental position in a very impressive manner and, therefore, the officers of the post office hatched a conspiracy and got him entangled in it and charges had been prepared against him only on the basis of findings of the enquiry report.
- 36.** The learned trial court concluded that the accused persons took advantage of the shortcomings in the rules of the post office and made embezzlement and were successful in concealing the same for a long period of time. Had Amar Nath Agnihotri performed his duties in a proper manner, embezzlement would have come to light immediately and action would have been taken. Amar Nath Agnihotri knowingly committed negligence in performance of his duties. He did not supervise the work of Pradeep Kumar Verma. He continued to verify the entries made by Pradeep Kumar Verma, thereby assisting in commission of his criminal acts. This establishes the criminal intent of Amar Nath Agnihotri. The learned trial court referred to the principle of law that a person seeking equity must approach with clean hands. The court held that the members of the enquiry team have given evidence which establishes complicity of the accused persons in the commission of offence in connivance with each other and the submissions advanced on behalf of the accused person that they have been entangled by hatching a conspiracy because of animosity, is fictitious and fabricated, as the accused persons could not give any evidence in support of this contention.
- 37.** The learned trial court further held that Amar Nath Agnihotri used to supervise the work of Pradeep Kumar Verma and verify the entries made by Pradeep Kumar Verma in hand-to-hand receipt books. He committed negligence in performance of his duty and verified the entries without tallying the same with other related documents and

thus he assisted in criminal activities of Pradeep Kumar Verma. If such act is committed repetitively, the same cannot be done without predetermination and criminal conspiracy.

- 38.** The learned trial court found that the prosecution witnesses have clearly proved that Pradeep Kumar Verma has shown false and forged payment in hand-to-hand receipt books. Amar Nath Agnihotri, APM SB-II verified the fake entries of payments in hand-to-hand books under a criminal conspiracy with Pradeep Kumar Verma, whereas he was responsible to verify the entries in hand-to-hand receipt books by original discharged vouchers, which he failed to do. Thus both the accused persons cheated the postal department and caused financial loss to it.
- 39.** The learned trial court found that the prosecution has been successful in proving that while working on the post of Postal Assistant in Head Post Office, Fatehgarh, District Farrukhabad on 17.08.2005, 20.08.2005, 22.08.2005, 25.08.2005, 02.09.2005, 03.09.005, 13.09.2005, 15.09.2005, 05.10.2005, 22.10.2005, 24.10.2005, 26.10.2005, 29.10.2005, 17.11.2005, 18.11.2005, 19.11.2005, 30.11.2005, 05.12.2005, 06.12.2005, 07.12.2005, 12.12.2005, 16.12.2005, 29.12.2005, 17.01.2006 and 23.01.2006 acting under a criminal conspiracy with the co-accused Amar Nath Agnihotri, Assistant Postmaster. He showed excess payment in hand-to-hand receipt books, discharge journals and monthly returns etc. whereas he deceitfully made payments of lessor amounts towards Kisan Vikas Patra and by making forgery of documents and false entries he embezzled Rs.31,92,772/-. The payment vouchers of the aforesaid excess amounts could not be found during enquiry, whereas Pradeep Kumar Verma had obtained the amounts from the treasury and it is established from the cash summary and hand-to-hand receipt books of the Head Post Office. The learned trial court found that PW-6 has proved the attendance register (D-34) of Head Post Office for the period August, 2005 to January, 2006 for the dates 22.08.2005, 25.08.2005, 02.09.2005, 03.09.2005, 13.09.2005, 15.09.2005, 05.10.2005, 22.10.2005, 24.10.2005, 26.10.2005, 29.10.2005,

17.11.2005, 18.11.2005, 19.11.2005, 30.11.2005, 05.12.2005, 06.12.2005, 07.12.2005, 12.12.2005, 16.12.2005, 29.12.2005, 17.01.2006 and 23.01.2006 to show that the accused persons were present on duty on the aforesaid dates.

- 40.** After recording the aforesaid finding, the learned trial court proceeded to record that the accused persons have not proved the documents submitted in their defence by producing any independent witness. The defense documents produced by Amar Nath Agnihotri were photocopies, which had not been proved by any independent defense witness. Pradeep Kumar Verma had produced photocopies of termination order dated 25.09.2008, F.I.R. No.535/99 dated 02.11.1999, under Sections 409, 420 I.P.C. and the final report submitted by the Investigating Officer. Pradeep Kumar Verma had also produced photocopy of a complaint sent by him to the then Minister of Communication, Government of India regarding the misdeeds committed by Sri Ram Prasad Tripathi, the then Superintendent, Post office, Farrukhabad and Sri K.P. Pandey, the then Postmaster, Fatehgarh and another complaint submitted to the Director General, Post against Ram Prasad Tripathi the then Superintendent, Post Office Fatehgarh but these had also not been proved by any independent witness. The complaint did not bear any date and, therefore, the same was suspicious. The learned trial court held that the aforesaid complaint did not diminish the effect of charges leveled against the accused persons and the merits of the case.
- 41.** After recording finding of guilt of the accused persons, the learned trial court proceeded to examine the submissions advanced by the accused Amar Nath Agnihotri that the prosecution sanction had been granted in a mechanical manner; that the postmaster was responsible for supervision and verification of day to day work of post office and that no punishment was inflicted upon him in the departmental enquiry (in respect of the same allegation), whereas some other employees had been punished. It was also submitted on behalf of Amar Nath Agnihotri that he was absent on some of the dates.

- 42.** This approach of the learned trial court in holding the accused persons guilty even before proceeding to examine their defence, indicates that the trial court was predetermined to convict the accused persons even before examining their defence.
- 43.** The learned trial court rejected all the submissions made in defence and held that non-infliction of any penalty in departmental enquiry would not absolve him to his responsibilities. The absence of Amar Nath Agnihori on some of the dates would not absolve him of his negligence towards performance of his duties on other dates on which he was present, particularly when the offence was committed as a series of acts.
- 44.** While assailing the validity of the aforesaid order the learned counsel for the appellant Pradeep Kumar Verma has submitted that as per the statement of the prosecution witnesses, Pradeep Kumar Verma has been held to be guilty of committing embezzlement for the sole reason that some discharge vouchers were not produced before the enquiry team. No evidence had been led to establish that any embezzlement had actually been committed. Pradeep Kumar Verma cannot be held guilty of any embezzlement merely on the basis that some discharge journals were not made available to the enquiry team, in absence of any proof of actual embezzlement.
- 45.** The learned counsel for the appellant Amar Nath Agnihotri has submitted that the Investigating Officer did not carry out any investigation and he has submitted the charge-sheet merely on the basis of the departmental enquiry conducted by the enquiry team. When Amar Nath Agnihotri has been exonerated in departmental enquiry, submission of charge-sheet and conviction in furtherance of the same on the basis of a departmental enquiry alone, is unsustainable in law.
- 46.** While deciding the question of sentence the learned trial court took into consideration the submissions made on behalf of Pradeep Kumar Verma that he has been terminated from service in another matter and Rs.14,00,000/- have been recovered from him.

- 47.** On behalf of the appellant Amar Nath Agnihotri, it was submitted that he was aged 71 years (at the time of conviction order) and had spent 2 years 7 months in jail and 20% of his pension had been deducted for a period of three years. Nothing has been recovered from him from his home.
- 48.** It is relevant to note that the F.I.R. was lodged by Awadhesh Kumar Srivastava PW-1 who did not prove the same before the trial court. The F.I.R. has been proved by PW-2, who had not lodged the F.I.R. himself. Although, the enquiry team had found that Suresh Chandra Gupta had performed the duties of Assistant Postmaster on three dates, on which dates also some vouchers were not found and it was found that payments had been made without any vouchers, Suresh Chandra Gupta was not made an accused in the case. Although, it is correct that an accused can be convicted if the charges against him are proved and mere non-involvement of any other person involved in the commission of offence as an accused in the case in itself will not be fatal to the prosecution case, this fact is relevant for consideration of the plea of the accused persons that they were entangled under a conspiracy by some other officers of the department in a vindictive manner. The conduct of the officers in not including Suresh Chandra Gupta, who had worked as Assistant Postmaster on three dates, on which dates also some discrepancies were found in the account, supports this contention of the accused person.
- 49.** The witnesses PW-2 clearly stated that the responsibility of maintenance of the records of the post office lied on the Postmaster and yet the Postmaster has not been made an accused in the case.
- 50.** The witnesses PW-10 Ram Shiromani Pal had stated that the Treasurer Alladin was responsible for maintenance of the records of the Treasury and although discrepancies were found therein also Alladin has also not been made an accused.

- 51.** These facts support the contention of the accused persons that they have been entangled in the case in a vindictive manner. It appears that the accused persons have been made escape-goats.
- 52.** The trial Court has referred to the statements made by the prosecution witnesses in their examination-in-chief and the statements made by the prosecution witnesses in their cross-examination has not been referred to by the trial Court. Only this much has been stated in the trial Court's judgment that PW-7 had been cross-examined on behalf of the accused persons and even in his cross-examination he merely reiterated the statements given in his examination-in-chief and no such discrepancy came to light in his cross-examination as may create a doubt against the credibility of this witness.
- 53.** When this Court proceeded to peruse the statements of the prosecution witnesses given in their cross-examination, several facts came to light, which indicates that the trial Court has not even gone through the statements given by the prosecution witnesses given in their cross-examination.
- 54.** PW-5 Collector Singh, who was posted as Treasurer in the head post office, stated in his cross-examination that he had also put his signature on the hand-to-hand receipt book on 02.10.2005. This witness stated that after completion of the work related to payment, the discharge journals are sent from the Head Post Office, Fatehgarh to Lucknow. This witness stated that the appellant Amar Nath Agnihotri has not signed the certificate D-11. The discharge journal document D-16 was shown to PW-5 and he stated that it had signature of Assistant Postmaster (SB-II). Sri Suresh Chandra Gupta. Exhibit A-12 also bears signature of APM (SB-II) Suresh Chandra Gupta. He stated that the attendance register of the Head Post Office Fatehgarh (document D-34) mentions that Amar Nath Agnihotri was posted as APM-IV (Mails). This document belies the prosecution allegation that Amar Nath Agnihotri was posted as APM (SB-II).
- 55.** After seeing the nominal roll D-35, PW-5 stated that during the relevant period Amar Nath Agnihotri was posted as APM-IV, whereas Suresh Chandra Gupta was posted as APM (SB-II). After seeing the

attendance register on 30.05.2005 this witness stated that on the said date Suresh Chandra Gupta was working as APM (SB) II. He further stated that besides the hand-to-hand receipt books, there is no other means of finding out any embezzlement. The hand-to-hand receipt books are a bunch of loose papers prepared by the concerned counter clerk and it does not bear any seal. After some time when the hand-to-hand receipt book gets completed, it is kept in the custody of counter clerk or the Head Postmaster. The postmaster is in-charge of the Post Office and he assigns duties to other officers/employees. PW-5 categorically stated that at the time of the incident, Suresh Chandra Gupta was posted as APM (SB) II till his retirement on 31.01.2006 and when someone used to go on leave or training Karan Singh or any other person used to work as APM (SB) II.

- 56.** PW-6 Ram Sagar Sharma, who had worked as a member of the enquiry team, stated in his cross-examination that from the attendance register, nominal roll, payment vouchers and hand-to-hand receipt books, it is established that on 02.09.2005 and 03.09.2005 Sri Suresh Chandra Gupta had worked as APM (SB) II in place of Amar Nath Agnihotri. On 30.11.2005 Sri Suresh Chandra Gupta had worked as APM. After seeing the hand-to-hand receipt book (D-4) PW-6 stated that on 05.09.2005, 05.10.2005, 29.10.2005 and 30.11.2005 Suresh Chandra Gupta had worked as APM (SB) II in place of Amar Nath Agnihotri. He stated that the original vouchers or the original discharge journals were not presented before him during enquiry and the same were not demanded by him from the officer in-charge. He did not ever visit the head post office Fatehgarh for conducting enquiry. He did the verification while sitting in the office of ASP Sub Division, Fatehgarh and all the other members of the enquiry team remained present there only. He further stated that the enquiry was continuing since about 2-3 months before he became a member of the enquiry team but he did not examine proceedings of enquiry that had been conducted prior to his becoming a member of the enquiry team. He did not make any inspection in the Head Post Office, Fatehgarh during the entire enquiry proceedings. He knows that there is one post

of post-master and one post of Deputy Post-master in the Head Post Office, Fatehgarh but he did not remember as to how many posts of Assistant Postmaster were there in the Head Post Office. He expressed ignorance as to whether the appellant Amar Nath Agnihotri was working as an Assistant Postmaster-IV (Mail) at the time of the incident.

- 57.** PW-6 also stated that the hand-to-hand receipt book relating to KVP discharged for the dates 30.08.2005 and 31.08.2005 bears the signatures of Amar Nath Agnihotri but the hand-to-hand receipt book of dates 01.09.2005, 02.09.2005, 03.09.2005, 05.09.2005, 06.09.2005, 07.09.2005, 08.09.2005, 10.09.2005, 10.09.2005, 12.09.2005, 13.09.2005 and 30.09.2005 do not bear signatures of Amar Nath Agnihotri and he could not tell as to which of the Assistant Postmaster had signed the hand-to-hand receipt book on the aforesaid dates. He further stated that the hand-to-hand receipt book for the dates 01.10.2005 to 19.10.2005, 21.10.2005, 27.10.2005 to 31.10.2005, 05.11.2005, 08.11.2005 to 16.11.2005, 19.11.2005 to 30.11.2005, 01.12.2005, 03.12.2005, 30.12.2005 to 31.12.2005 also do not bear signature of Amar Nath Agnihotri and he could not tell as to which Assistant Postmaster had signed the receipt book for the aforesaid periods.
- 58.** PW-6 further stated that the photocopies of hand-to-hand receipt book of only two dates i.e. 17.01.2006 and 23.01.2006 were there in hand-to-hand receipt book of January, 2006 and receipt book of 23.01.2006 did not bear signature of Amar Nath Agnihotri and he could not tell as to which Postmaster had signed the receipt book on that dates. He and the enquiry team had not made any enquiry regarding who was working as Assistant Postmaster SB-II on the aforesaid dates and whose signatures are there in the hand-to-hand receipt book on those dates.
- 59.** After examining Exhibit A6/1 (Paper D-35) PW-6 stated that from August 2005 to January 2006 Amar Nath Agnihotri was working as APM-IV, whereas Suresh Chandra Gupta was working as APM-II.

- 60.** PW-7 Sarvesh Kumar Mishra, Sub-Divisional Inspector, Postal, Farrukhabad stated that he was also a member of the enquiry team. The enquiry team conducted the enquiry on the basis of the documents and vouchers obtained by the Head Post Office. He stated that some payment vouchers had been provided to the enquiry team whereas merely photocopies of some payment vouchers were provided. He had verified the original or photocopies of the payment vouchers from HO summary/treasure's cash-book, hand-to-hand receipt book and purchase forms. The treasure's cash-book is prepared by the Treasurer of the Head Post Office, wherein the Treasurer enters the number of transactions of cash/cheque with other Postal Assistants and Sections. Acknowledgment of cash handed over to any other employee is also noted by the Treasurer in the cash-book. The amount drawn from the Treasury was entered in the hand to hand receipt book of the payment account. Upon tallying the same with the Treasurer's cash-book no discrepancy came to light on any of the dates.
- 61.** PW-8 Upendra Kumar stated in his cross-examination that in case any error occurs in the cash transactions on any date, the same is detected in the evening of the same day. After seeing the KVP discharge journal D-17 this witness stated that this discharge journal regarding payments of NSC/KVP had been prepared by the Postal Assistant. HO summary is prepared on the basis of original discharge vouchers and hand to hand receipt book. After the treasurer tallies the account and the Postmaster is satisfied with same, they put their signatures on it. After then the original discharge vouchers and payment journals are kept in the custody of APM-II.
- 62.** PW-10 Ram Shiromani Pal, the then Assistant Superintendant, Head Post Office, Fatehgarh stated that the enquiry team had examined the KVP payment journals, head office summary and hand to hand receipt book of Pradeep Kumar Verma for the period August 2005 to 23.01.2006 and he stated about the details of embezzlement committed date-wise. On 17.08.2005, the alleged embezzlement committed was of minus Rs.222/-. The embezzlement is committed when an amount is illegally taken away from the treasury. When the

amount is found to be in excess it can by not be termed as embezzlement and it may at the most amount to negligence in discharge of duty. PW-10 also stated that on 05.10.2005, 24.10.2005 and 30.11.2005 Suresh Chandra, APM had signed on the hand to hand receipt book and on the other dates Amar Nath Agnihotri had signed the same. He categorically stated that the HO summary of the dates on which embezzlement was allegedly committed had been prepared by Collector Singh, which bears signatures of Postmaster Sri R.P. Gupta and Sri Alladin. He further stated that it is not that some vouchers of the relevant dates were not found. Entire vouchers had been found but some discrepancies were found with the amount entered in the HO summary and no report thereof was sent to the higher officers either by the Postmaster or by the Treasurer. He stated that he had submitted his report only about the amount of embezzlement and he had not given any details regarding who was guilty for the embezzlement. This member of the enquiry team stated that during the entire period of enquiry he did not carry out any inspection of the Head Post Office, Fatehgarh. During the entire service tenure he had never worked with Amar Nath Agnihotri. He stated that overall in-charge of the post office is Postmaster. At the time of the incident, Alladin was the Postmaster. He had not held any particular person guilty in his enquiry report. He had merely made calculations on the basis of vouchers, head office summary and hand to hand receipt book and the difference amount was presumed to have been embezzled. As he had never worked with Amar Nath Agnihotri he did not recognize his signatures. During enquiry proceedings he had become acquainted with his signatures but at the time of making statement he has stated that as eleven years elapsed he could not recognize the signatures of Amar Nath Agnihotri on hand to hand receipt books. He admitted that he had not examined the nominal roll or the attendance register during enquiry. He further stated that he had conducted the enquiry as head of the enquiry team. He had found that Suresh Chandra, Assistant Postmaster had signed on the hand to hand receipt book on three dates and on rest of the dates Amar Nath Agnihotri had signed the same.

- 63.** PW-11 Ram Naresh Trivedi, Inspector, S.I.T., U.P. Lucknow stated in his examination-in-chief that he had been entrusted with the investigation of this case on 01.03.2007. He had prepared plan of investigation and on 03.04.2007 he had recorded statement of Sri Santosh Kumar Pandey, Junior Accounts Officer, Office of the Director, Postal Accounts, Lucknow and had obtained original KVPs, journal in summary and other documents from him. He had also recorded the statements of Sri Sohan Lal Gupta, ASP, Fatehgarh, Sub Division Farrukhabad, Arun Yadav, Sub Divisional Inspector, Chhibramau, Sri Ram Sagar Sharma, Sub Divisional Inspector, Kannauj and Sri U.P. Gangal, ACP Fatehgarh Sub Division on 04.05.2007. Sri U.P. Gangal had stated about the procedure for KVP discharge and had supported the allegation of commission of offence on the basis of enquiry. He further stated that he had recorded statements of several other persons. After completing the investigation he has submitted a charge-sheet against Pradeep Kumar Verma and Amar Nath Agnihotri on 19.06.2007. He proved the document D-2 which was a letter dated 03.04.2007 (Exhibit A-25) which had been sent to him by the then Senior Accounts Officer, Postal Accounts, U.P. along with the original discharge return summary of the concerned month and he had provided hand written KVP discharge details running into three pages.
- 64.** In his cross-examination the Investigating Officer Sri R.N. Trivedi stated that he did not remember as to how many FIRs were lodged and how many investigations had been carried out or how many cases were pending since prior to lodging of the F.I.R. in this case. Although, he had prepared a plan for carrying out the investigation neither he had given the same to any other investigating officer nor was the same available on record. It was available in the case diary but the case diary had not been produced before the court. The general diary was also not available on the record and without seeing it he could not state as to how the case was registered. He stated that he had not perused the postal department's enquiry report during investigation. He did not make any enquiry regarding how many and

what posts were sanctioned in the Head Post Office, Fatehgarh and as to which of the posts were lying vacant and who was working on which of the post. He has not even made any enquiry regarding accounts during investigation. He did not investigate any particulars of the account in which the embezzled amount had been transferred. He had recorded the statement of most of the witnesses in the CBI Office situated at Lucknow. He stated that a case regarding disproportionate assets was going on against Pradeep Kumar Verma but no such case was instituted against Amar Nath Agnihotri. He did not remember as to whether he had carried out any investigation on the point of the posts on which Amar Nath Agnihotri worked during August, 2005 to January, 2006. He did not remember as to who was the Postmaster at the time of incident.

- 65.** The discharge journal D-16 was shown to PW-11 and after seeing it he stated that it did not bear the signature of Amar Nath Agnihotri and he could not tell as to who had signed it. He had not perused the Post Office Savings Bank Manual, Volume-II, Postal Manual Volume-VI and Postal Financial Hand Book, Volume-II. He did not remember as to whether he had gone to the house of Amar Nath Agnihotri during investigation or not. After seeing the attendance register the Investigating Officer stated that Alladin was working on the post of Postmaster, R.B. Yadav was Deputy Postmaster, Collector Singh and Lajja Ram Dixit were working as Assistant Postmasters, SB-I, Suresh Chandra Gupta was working as APM SB-II, Amar Nath Agnihotri was working on the post of APM-IV (Mails).
- 66.** It is relevant to note that PW- 2 Uday Prakash Gangal had stated that Prior to him, Sri R. C. Verma had headed the enquiry team but Sri R. C. Verma was not produced as a witness.
- 67.** PW-3 had proved the seizure memo D-3, but the seized documents were not proved by him.
- 68.** PW-9, Junior Accounts Officer in the Office of the Director, Postal Accounts, stated that he had gone to the C.B.I. Office and had handed over the document D-2, through which the summary description of discharged KVP Journals of the desired dates had been provided. The

summary ran into 4 pages only. In his cross-examination, PW-9 stated that the vouchers which could be found out, had been made available over to C.B.I. When asked about the monthly returns, PW-9 stated that whatever had been received through parcel, was made available to the C.B.I. Thus the witness who provided the documents from the office of the Director, Postal Accounts, did not state that the entire relevant documents had been provided to the investigating Officer.

- 69.** PW-5 Collector Singh, who was working as Treasurer in the post office, stated that besides the hand-to-hand receipt books, there is no other means of finding out any embezzlement. The hand-to-hand receipt books are a bunch of loose papers prepared by the concerned counter clerk and it does not bear any seal. After some time when the hand-to-hand receipt book gets completed, it is kept in the custody of counter clerk or the Head Postmaster. The postmaster is in-charge of the Post Office and he assigns duties to other officers/employees. PW-7, who was a member of the enquiry team, also stated that that overall in-charge of the post office is Postmaster. At the time of the incident, Alladin was the Postmaster. Yet, the Post Master was not made an accused in the case.
- 70.** PW-5 categorically stated that at the time of the incident, Suresh Chandra Gupta was posted as APM (SB) II till his retirement on 31.01.2006 and when someone used to go on leave or training Karan Singh or any other person used to work as APM (SB) II, yet Suresh Chandra Gupta was also not made an accused.
- 71.** PW-6, who was a member of the enquiry team, stated that the original vouchers or the original discharge journals were not presented before him during enquiry and he had not even demanded the same from the officer in-charge. He did not ever visit the head post office Fatehgarh for conducting enquiry. He did the verification while sitting in the office of ASP Sub Division, Fatehgarh and all the other members of the enquiry team remained present there only. He further stated that the enquiry was continuing since about 2-3 months before he became a member of the enquiry team but he did not examine proceedings of enquiry that had been conducted prior to his becoming member of the

enquiry team. He did not make any inspection in the Head Post Office, Fatehgarh during the entire enquiry proceedings. PW-6 Ram Sagar Sharma stated that an inference of embezzlement was made because some vouchers were not found during enquiry. However, PW-10 Ram Shiromani Pal, Head of the enquiry team stated that it is not that some vouchers were not found and the entire vouchers had been found, but some discrepancies were found with the amount entered in the head office summary.

- 72.** PW-6 further stated that the embezzlement was done by Pradeep Kumar Verma. Amar Nath Agnihotri was responsible for supervising the work of Pradeep Kumar Verma and he did not supervise as per the departmental rules, due to which embezzlement was made and, therefore, Amar Nath Agnihotri is also responsible for the embezzlement. This statement merely makes out a case of negligence in performance of official duties against Amar Nath Agnihotri and it does not make out commission of any offence by him.
- 73.** PW-6 further stated that he and the enquiry team had not made any enquiry regarding who was working as Assistant Postmaster SB-II on the aforesaid dates and whose signatures are there in the hand-to-hand receipt book on those dates. After examining Exhibit A6/1 (Paper D-35) PW-6 stated that from August 2005 to January 2006 Amar Nath Agnihotri was working as APM-IV, whereas Suresh Chandra Gupta was working as APM-II.
- 74.** PW-7, who was also a member of the enquiry team, stated that the enquiry team had conducted the enquiry on the basis of the documents and vouchers as obtained by the Head Post Office. He stated that some payment vouchers had been provided to the enquiry team whereas merely photocopies of some payment vouchers were provided. He had verified the original or photocopies of the payment vouchers from HO summary/treasure's cash-book, hand-to-hand receipt book and purchase forms. Upon tallying the same with the Treasurer's cash-book no discrepancy came to light on any of the dates.

- 75.** PW-10 Ram Shiromani Pal, who had headed the enquiry team, stated that on 05.10.2005, 24.10.2005 and 30.11.2005 Suresh Chandra, APM had signed on hand to hand receipt book and on the other dates Amar Nath Agnihotri had signed the same. He categorically stated that the HO summary of the dates on which embezzlement was allegedly committed had been prepared by Collector Singh, which bears signatures of Postmaster Sri R.P. Gupta and Sri Alladin. However, none of the aforesaid three persons have been made an accused in the case.
- 76.** PW-7 further stated that the entire vouchers had been found but some discrepancies were found with the amount entered in the HO summary and no report thereof was sent to the higher officers either by the Postmaster or by the Treasurer.
- 77.** PW-7 categorically stated that he had submitted his report only about the amount of embezzlement and he had not given any details regarding who was guilty for the embezzlement. He had not held any particular person guilty in his enquiry report. He had merely made calculations on the basis of vouchers, head office summary and hand to hand receipt book and the difference amount was presumed to have been embezzled. There is no other evidence which may prove beyond doubt that the appellants had committed the embezzlement.
- 78.** PW-11 – Investigating Officer stated that he had not made any enquiry regarding how many and what posts were sanctioned in the Head Post Office, Fatehgarh and as to which of the posts were lying vacant and who was working on which of the post. He has not even made any enquiry regarding accounts during investigation. He did not investigate any particulars of the account in which the embezzled amount had been transferred. He had recorded the statement of most of the witnesses in the CBI Office situated at Lucknow. He stated that a case regarding disproportionate assets was going on against Pradeep Kumar Verma but no such case was instituted against Amar Nath Agnihotri. He did not remember as to whether he had carried out any investigation on the point of the posts on which Amar Nath Agnihotri

worked during August, 2005 to January, 2006. He did not remember as to who was the Postmaster at the time of incident.

- 79.** From the aforesaid statements of the Prosecution witnesses, it is established that the prosecution could not adduce any evidence to prove that the appellants had committed any offence.
- 80.** The delegation of duties in post offices is provided in Rule 2 of Post Office Savings Bank Manual Volume-II, which has been issued under the authority of Director General of Posts, India and Secretary to the Government of India, Department of Posts, Ministry of Communication inter alia and it provides as under: -

“2.(i) All the duties of the Postmaster in connection with the Savings Certificates may, under the orders of the Head of the Circle, be performed by the Deputy Postmaster, Assistant Postmaster or Supervisor, such delegation being specifically mentioned in the memorandum of distribution of work, except the following which shall be the personal responsibility of the Head Postmaster:-

(a) Deciding claims in respect of Savings Certificates of deceased holders which lie within his power of decision and the safe custody of records relating to such claims.

(b) Signing and submission of savings certificates returns to the Postal Accounts Office in offices where there is no separate Selection Grade Official In charge of the Savings Certificate branch.

(c) Sanctioning the transfer of savings certificates from one person to another. (d) Endorsing the remarks “Checked” and “duplicate on record” on the original invoice to be sent to Postal Accounts Office.

(ii) The Postmaster will, however, remain personally responsible for the general functioning of the Savings Certificates branch and in particular, the regular submission of the Savings Certificates returns on the due dates.”

- 81.** The procedure for encashment of savings certificates is provided in Rule 13 of Post Office Savings Bank Manual, which inter alia provides that the certificates will be placed before the Postmaster, who will satisfy himself about the authenticity of the certificate and the tile of the holder. He will also ensure that the examination of the certificate has been carried out in the manner prescribed and that the amount payable as noted on the certificate is correct. He will then pass order pay under his signature at a suitable place above the place for

the holder's signature to authorize payment. The payments will then be made by the counter assistant.

Rule 33 (4) of the Post Office Savings Bank Manual Volume-II provides as follows: -

“33 (4) In Head Offices, the discharged certificates along with the respective identity slips, if any, and vouchers on account of payment of annual/six monthly interest should remain in the custody of the Postmaster until the time of their dispatch to the Postal Accounts Office when they should be dispatched in his presence.”

82. Rule 52 of the Post Office Savings Bank Manual Volume-II provides that the certificate documents and vouchers for dispatch to the Postal Accounts Office should be entered in the voucher list Form NC-31(A). These lists should be signed by the Head Postmaster and dispatched with the documents and vouchers attached under the same cover as the Post Office Certificate journal. Copies of the voucher lists prepared by means of carbonic paper should be kept on record.

83. The Postal Financial Hand Book Volume-II contains financial rules and instructions. Rule 47 provides for maintaining head office summary and it provides that the head office summary must be kept by the treasurer himself. The several items of the head office summary will be written up from various subsidiary journals, registers and accounts, which include savings bank and post office certificate. The balance shown in the head office summary has to be verified by the head post master in the presence of the treasurer and the assistant treasurer and the head office summary must be signed by both the head post master and the treasurer before the close of office each day.

84. A perusal of the aforesaid rules makes it clear that the Postmaster is personally responsible for the general functioning of the Savings Certificates branch and in particular, the regular submission of the Savings Certificates returns on the due dates. The payment of savings certificates has to be made only when authorized by the post master. The post master is responsible to keep the discharged certificates and vouchers in his custody. PW-2 had categorically stated that the Postmaster is responsible for the entries made in the Head Office summary. Yet the responsibility for the lapses committed by

the post master has been imposed upon the postal assistant and assistant post master in violation of the rules.

85. The appellants have been convicted and sentenced for the offence under Section 477-A I.P.C., i.e. falsification of accounts, which provides as follows: -

“Section 477A. Falsification of accounts.—

Whoever, being a clerk, officer or servant, or employed or acting in the capacity of a clerk, officer or servant, wilfully, and with intent to defraud, destroys, alters, mutilates or falsifies any book, electronic record, paper, writing, valuable security or account which belongs to or is in the possession of his employer, or has been received by him for or on behalf of his employer, or wilfully, and with intent to defraud, makes or abets the making of any false entry in, or omits or alters or abets the omission or alteration of any material particular from or in, any such book, electronic record, paper, writing, valuable security or account, shall be punished with imprisonment of either description for a term which may extend to seven years, or with fine, or with both.

Explanation.— It shall be sufficient in any charge under this section to allege a general intent to defraud without naming any particular person intended to be defrauded or specifying any particular sum of money intended to be the subject of the fraud, or any particular day on which the offence was committed.”

- 86.** There is no proof of any falsification of account committed by the appellant Amar Nath Agnihotri and he has been held to be guilty of falsification of accounts merely for the reason that some discharge vouchers were not provided to the enquiry team and the amount of those discharge vouchers was presumed to have been embezzled.
- 87.** Section 13 (1) (c) of Prevention of Corruption Act makes a person guilty of criminal misconduct, if he dishonestly or fraudulently misappropriates or otherwise converts **for his own use** any property entrusted to him or any property under his control as a public servant or allows any other person so to do. Neither any property has been recovered from any of the appellants which had been dishonestly or fraudulently misappropriated by them, nor is there any proof of any

such property having come to the hands of the appellants. Therefore, there is nothing to support conviction of the appellants for the offence under Section 13 (1) (c) of Prevention of Corruption Act.

- 88.** There is no proof that any of the appellants had obtained any valuable thing or pecuniary advantage or that they intentional enriched themselves illicitly during the period of their office. None of the accused persons have been found to be in possession of or at any time during the period of their office, been in possession of pecuniary resources or property disproportionate to their known sources of income. Therefore, the charges under Section 13 (1) (c) and 13 (1) (d) of Prevention of Corruption Act also were not proved and the learned trial court convicted the accused persons for the aforesaid offences without there being absolutely any evidence to prove the aforesaid charges.
- 89.** The learned trial court referred to the judgment of Hon'ble Supreme Court in the case of *Manzoor Ali Khan Vs. Union of India and others: (2015) 2 SCC 33*, wherein the Hon'ble Supreme Court has held that *"Today, corruption in our country not only poses a grave danger to the concept of constitutional governance, it also threatens the very foundation of the Indian democracy and the Rule of Law. The magnitude of corruption in our public life is incompatible with the concept of a socialist secular democratic republic. It cannot be disputed that where corruption begins all rights end. Corruption devalues human rights, chokes development and undermines justice, liberty, equality, fraternity which are the core values in our Preambular vision. Therefore, the duty of the court is that any anti-corruption law has to be interpreted and worked out in such a fashion as to strengthen the fight against corruption. That is to say in a situation where two constructions are eminently reasonable, the court has to accept the one that seeks to eradicate corruption to the one which seeks to perpetuate it."*
- 90.** While relying upon a precedent, the observation of the Courts have to be read in light of the factual background of the case and the issue that

was being decided. **Manzoor Ali Khan** (Supra) was a Writ Petition filed in public interest, seeking a direction to declare Section 19 of the Prevention of Corruption Act, 1988 unconstitutional and to direct prosecution of all cases registered and investigated under the provisions of the PC Act against the politicians, MLAs, MPs and government officials, without sanction as required under Section 19 of the PC Act. The Hon'ble Supreme Court held that it is not possible to hold that the requirement of sanction is unconstitutional, but the competent authority has to take a decision on the issue of sanction expeditiously. A fine balance has to be maintained between need to protect a public servant against mala fide prosecution on the one hand and the object of upholding the probity in public life in prosecuting the public servant against whom prima facie material in support of allegation of corruption exists, on the other hand.

- 91.** The decision in **Manzoor Ali Khan** (Supra) does not lay down that a person accused of corruption has to be punished even in absence of any evidence.
- 92.** No accused person can be convicted on the basis of a mere presumption. The criminal justice system requires proof beyond reasonable doubt and persons cannot be convicted even on the basis of preponderance of probabilities, which is the basis of decision in the civil proceedings. The prosecution does not allege that any of the accused persons was responsible for custody of the discharged vouchers. The responsibility of providing the discharged vouchers to the enquiry team did not rest on the accused persons. The person who was responsible for custody of the discharged vouchers, has not been made an accused. Therefore, the finding of guilt of the accused persons, which has been recorded solely on the basis of discharged vouchers having not been provided to the enquiry team, is unsustainable in law.
- 93.** While proceeding to hold the appellants guilty of commission of penal offences, the learned trial court referred to the principle of law that a person seeking equity must approach with clean hands. It indicates

that the trial was acting under a patent misconception of law that an accused facing a trial has himself approached the Court and he has to himself disclose the complete facts that may lead to his conviction. The trial Court's observation indicates its approach is that a failure to make a complete disclosure of incriminating facts, rather a failure to make a confession of guilt, will justify conviction of the accused persons. The accused persons had not approached the Court and there was no obligation on them to have approached the Court with clean hands, rather it was the prosecution which had approached the Court to get the accused persons punished and it was the duty of the prosecution to prove the guilt of the accused persons beyond any reasonable doubt. The approach of the trial Court was against the basic principle of criminal justice system that every person is presumed to be innocent, unless it is proved beyond any reasonable doubt that he is guilty and no accused person is bound to disclose facts which will ensure his conviction.

- 94.** Article 20 (3) placed in Part III of the Constitution of India, which contains Fundamental Rights, provides that “*No person accused of any offence shall be compelled to be a witness against himself.*” Non-disclosure of incriminating facts is a Fundamental Right of the accused. Equity can only supplement the law, it cannot supplant the law and in any case, the principles of equity will not override the Fundamental Rights guaranteed under the Constitution of India. Therefore, the observation of the trial Court indicates a lack of understanding of the difference of approach to be adopted while deciding a criminal trial as against a civil disputes reliance.
- 95.** The learned trial court referred to Section 15 of the Evidence Act, which provides as under: -

“15. Facts bearing on question whether act was accidental or intentional.

Where there is a question whether an act was accidental or intentional, or done with a particular knowledge or intention, the fact that such act formed part of a series of

similar occurrences, in each of which the person doing the act was concerned, is relevant.

Illustrations ...”

- 96.** Section 15 of the Evidence Act merely provides that where there is a question whether an act was accidental or intentional, or done with a particular knowledge or intention, the fact that such act formed part of a series of similar occurrences, in each of which the person doing the act was concerned, is relevant. This Section merely provides for relevance of a fact, but it does not provide that a series of acts would give rise to a presumption of guilt of the accused.
- 97.** The learned trial court proceeded to decide as to whether there was any criminal conspiracy between the appellants Pradeep Kumar Verma and Amar Nath Agnihotri. The learned trial court has referred to a decision of the Hon’ble Supreme Court in the case of **Heera Lal Bhagwati Vs. CBI**: AIR 2003 SC 2545, wherein it was held that it is difficult to adduce direct evidence of criminal conspiracy. However, the difficulty in adducing direct evidence does not mean that the prosecution is not required to adduce any evidence of conspiracy and the Court will simply presume that the accused persons had entered into a conspiracy. In absence of direct evidence, conspiracy has to be proved by circumstantial evidence.
- 98.** In **Esher Singh v. State of A.P.** (2004) 11 SCC 585, the Hon’ble Supreme Court held that: -

“38. ... the prosecution has to discharge its onus of proving the case against the accused beyond reasonable doubt. The circumstances in a case, when taken together on their face value, should indicate the meeting of minds between the conspirators for the intended object of committing an illegal act or an act which is not illegal, by illegal means. A few bits here and a few bits there on which the prosecution relies cannot be held to be adequate for connecting the accused with the commission of the crime of criminal conspiracy. It has to be shown that all means adopted and illegal acts done were in furtherance of the object of conspiracy hatched. The circumstances relied on for the purposes of drawing an inference should be prior in point of time than the

actual commission of the offence in furtherance of the alleged conspiracy.”

(emphasis in original)

- 99.** In the present case PW-6 stated that the embezzlement was done by Pradeep Kumar Verma. Amar Nath Agnihotri was responsible for supervising the work of Pradeep Kumar Verma and he did not supervise as per the departmental rules, due to which embezzlement was made and, therefore, Amar Nath Agnihotri is also responsible for the embezzlement. This statement merely makes out that the accused Amar Nath Agnihotri was negligent in performance of his duties, but it does not establish a criminal conspiracy between the two accused persons. So far as negligence is concerned, the statements of witnesses as well as the provisions contained in the relevant rules referred to above clearly demonstrate that it was the post master who was responsible for the overall working of the Post Office and maintenance of records and the treasurer was also responsible for the accounts. It appears that they have also been negligent in performance of their duties. PW-10, who had headed the enquiry team, stated that the enquiry team had not made any enquiry regarding who was guilty for the embezzlement. In view of these facts, there was absolutely no evidence in the present case to establish existence of a criminal conspiracy between the accused persons.
- 100.** The trial court held that the members of the enquiry team have given evidence which establishes complicity of the accused persons in the commission of offence in connivance with each other and the submissions advanced on behalf of the accused person that they have been entangled by hatching a conspiracy because of animosity, is fictitious and fabricated, as the accused persons could not give any evidence in support of this contention. The trial Court ignored the facts that the prosecution could not give any evidence of a conspiracy between the accused persons and the only evidence was that Amar Nath Agnihotri acted negligently in supervising the work of the other accused Pradeep Kumar Verma.

- 101.** In this regard, it is relevant to note that PW-2 clearly stated that the responsibility of maintenance of the records of the post office lied on the Postmaster. The witnesses PW-10 Ram Shiromani Pal had stated that the Treasurer Alladin was responsible for maintenance of the records of the Treasury and discrepancies were found therein also. In case a mere negligence in performance of duties can be sufficient to raise a presumption of a criminal conspiracy, the treasurer and the post master should also be treated to be a part of the conspiracy, but they have not been made accused in the case.
- 102.** The accused persons cannot be held to be guilty merely because they could not prove his innocence. The evidence was to this effect also that the treasurer and the post master were also responsible for the works done, but they have not been made the accused.
- 103.** The learned trial court has sentenced the accused persons separately for the offence of criminal conspiracy, criminal misappropriation and falsification of account, criminal conspiracy and falsification of account, criminal conspiracy and criminal misconduct under Sections 13 (2) read with Section 13 (1) (c) and (d) and they have been sentenced separately for the offence under Section 13 (2) read with Section 13 (1)(c) and 13 (2) read with 13 (1) (d) and separate amounts of fine have been imposed on them for all the aforesaid offences. This approach of the learned trial court in multiplying the alleged guilt of the accused persons manifold, appears to be vindictive and unjust and it cannot be appreciated.
- 104.** In view of the aforesaid discussions, it is established that the members of the enquiry team have themselves stated that they did not visit the Head Post office, Farrukhabad, where the offence had allegedly been committed. Even the Investigating Officer did not state that he had visited the Head Post Office. The members of the enquiry team stated that they assumed the amount for which the discharge journals had not been made available to have been embezzled. No enquiry was conducted and no material was produced to establish that any embezzlement had in fact been committed. The members of the

enquiry team categorically stated that no enquiry had been conducted regarding who as guilty for the alleged embezzlement. The witnesses have stated that the Postmaster was the over all in-charge for the day to day work conducted in the post office but he has not been prosecuted. The Treasurer was responsible for preparation of accounts. Although his name was included as an accused in the F.I.R. no charge-sheet was submitted against him. The Investigating Officer conducted the investigation by sitting in his office at Lucknow and he has not taken any steps in the investigation to ascertain as to whether any embezzlement had in fact been committed and if yes who was responsible for the same. He had conducted the investigation merely on the basis of the statements given by the witnesses by coming to his office and the documents produced by the witnesses to him while sitting in his office. It shows that no proper investigation has been carried out and in fact there is no material to establish that the appellants had committed any embezzlement. The prosecution has miserably failed to prove, what to say about proving beyond reasonable doubt that, the accused persons Pradeep Kumar Verma and Amar Nath Agnihotri have committed any embezzlement. As such, the judgment of conviction and sentence passed by the learned trial court in Case No.18 of 2007: State through C.B.I. Vs. Pradeep Kumar Verma and another appears to be unsustainable in law.

- 105.** Accordingly the Criminal Appeal No. - 2609 of 2022 and Criminal Appeal No. - 2261 of 2022 are allowed. The impugned judgment and order dated 25.08.2022, passed by the learned Special Judge, P.C. Act, C.B.I. Court No.4, Lucknow in Criminal Case No.18 of 2007, arising out of R.C. No.6 (A) of 2007, under Sections 120-B, 409, 477-A I.P.C. and Section 13 (2) read with 13 (1) (c) (d) of Prevention of Corruption Act, 1988, Police Station C.B.I./A.C.B. Lucknow is hereby set aside and the appellants are acquitted of all the charges for which they have been tried. The appellant Amar Nath Agnihotri has been released on bail but the other appellant Pradeep Kumar Verma is in jail. The personal bond and sureties filed by the appellant Amar Nath Agnihotri shall remain effective for a period of 30 days from

today and within this period he shall file a fresh personal bond and two sureties under Section 437-A Cr.P.C. to the satisfaction of the trial Court for his appearance before the Hon'ble Supreme Court in case any appeal or petition is filed against this order and the Hon'ble Supreme Court issues notice to him. The appellant Pradeep Kumar Verma is in jail and he shall be released from custody forthwith unless he is wanted in any other case, subject to the condition that he shall file a fresh personal bond and two sureties within a period of three weeks from the date of his release from custody, to the satisfaction of the trial Court under Section 437-A Cr.P.C.

- 106.** Let a copy of this order/judgment and the original record of the lower court be transmitted to the trial court concerned forthwith for necessary information and compliance. The office is further directed to enter the judgment in compliance register maintained for the purpose of the Court.

(Subhash Vidyarthi, J.)

Order Date: 16.05.2024
Ram.