

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-06-2026

CORAM

THE HON'BLE MR JUSTICE G.K. ILANTHIRAIYAN

CRL A No. 1165 of 2022

G.Vijayaraghavan
S/O. Gurusamy, Formerly Tax Collector, Chennai
Corporation, Zone 11 Valasarawakkam,
Chennai-87.
Residing at No.1, Kumarankudil, Ramakrishna
Nagar Main Road, Porur, Chennai 116.

..Appellant(s)

Vs

State Rep By
Deputy Superintendent of Police, Vigilance and
Anti Corruption, Special Investigation Cell,
Chennai.

..Respondent(s)

Prayer : Criminal Appeal is filed under Section 374(2) of the Code of Criminal Procedure to set aside the Judgement passed against the appellant on 26.10.2022 on Chief Judicial Magistrate and Special Judge for Prevention of Corruption Act Cases, Tiruvallur in Special C.C.No.6/2014 dated 26.10.2022 and acquit him from all the charges and thus render justice.

For Appellant(s): Mr.S.Ashok Kumar

For Respondent(s): Mr.R.Ganesh Kumar
Government Advocate (Crl. Side)



ORDER

This Appeal is directed as against the judgement passed in Special C.C.No.06 of 2011 on the file of the learned Chief Judicial Magistrate and Special Judge for Prevention of Corruption Act Cases, Tiruvallur dated 26.10.2022 for the offence under Sections 7, 13(2) read with Section 13(1)(d) of Prevention of Corruption Act, 1988 (hereinafter called as P.C Act).

2. The case of the prosecution is that the complainant is working as Supervisor in a private construction company at Chennai. He had purchased a old house situated at No.1/7, Bharathiar Street, Ambal Nagar, Ramapuram, Chennai -89 from one Chokkalingam by registered sale deed dated 13.02.2012. Thereafter, he demolished the old house for constructing a new house. He approached his friend one Palani, building contractor for construction. Thereafter, he also offered him to transfer the property tax in his name for his newly constructed house. Thereafter, he submitted requisition for name transfer to the accused. He introduced himself that he represents on behalf of complainant and submitted application for name transfer of property tax on 16.04.2013. The accused instructed the said Palani to bring the owner of the property along with demand draft or cheque for Rs.220/- as a Government fee and Rs.3,500/- as bribe for facilitating the work. As instructed by the accused, the said Palani informed about the demand made by the accused to the complainant. On 18.04.2013 at about 10.30.a.m., when the complainant and the



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said Palani met the accused and confirmed the bribe along with the Government fee, the complainant expressed his inability to give Rs.3,500/- as bribe and therefore, the accused reduced the bribe amount from Rs.3,500/- to Rs.3,000/- and accordingly, he instructed the complainant to bring the amount on the next day itself ie., on 19.04.2013. Thereafter, the complainant lodged the complaint and the same got registered in Crime No.06 of 2013 for the offence under Sections 7, 13(2) read with Section 13(1)(d) of Prevention of Corruption Act, 1988. In pursuant to the registration of the FIR and as instructed by the accused, on 19.04.2013 at about 11.30.a.m., the complainant came to the Office of the accused along with official witness. When the complainant enquired about his property tax name transfer, the accused asked the complainant whether he brought the cheque or demand draft for Government fees and also reiterated the demand of bribe of Rs.3,000/-. When the complainant gave the money to him, the accused received the same and counted them with both of his hands and thereafter he kept the cash in his left side pocket of his T-shirt. The accused has received the bribe amount as a gratification other than legal remuneration as a motive or reward for doing all the work with regard to name transfer of property tax. He was caught red handed.

3. After completion of investigation, the respondent filed final report and taken cognizance by the trial Court. The trial Court framed charges for the offence under Sections 7, 13(2) read with Section 13(1)(d) of P.C Act.



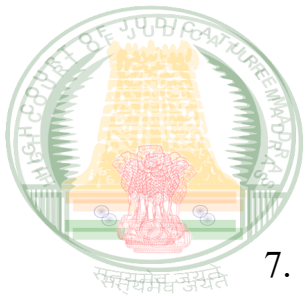
4. In order to bring home the charges, the prosecution had examined P.W.1 to P.W.9 and marked Exs.P1 to P15. On the side of the accused, no witnesses were examined and no documents were marked.

5. On perusal of oral and documentary evidence, the accused was found guilty for the offence under Section 7 of P.C Act and sentenced him undergo three years rigorous imprisonment and to pay fine of Rs.20000/- and in default to undergo three months simple imprisonment. The accused was also found guilty for the offence under Sections 13(1)(d) read with Section 13(2) of the P.C Act and sentenced him to undergo three years rigorous imprisonment and to pay a fine of Rs.20,000/- and in default to undergo three months simple imprisonment. Aggrieved by the same, the present appeal is filed.

6. The learned counsel for the accused submits that the prosecution failed to prove the demand as well as the acceptance of bribe. The complainant had deposed as P.W.2 and turned hostile. P.W.3 is the shadow witness of the prosecution, who also deposed in the same lines as P.W.2. Even then, the trial Court failed to treat him as a hostile witness. On the strength of deposition of P.W.3, the trial Court convicted the accused. P.W.2 categorically deposed that on the second day of demand, P.W.4, who originally submitted application before the accused for name transfer was not present. Therefore, the prosecution



failed to prove the demand in accordance with law. Further, even according to the case of the prosecution, P.W.2 had kept the alleged bribe money in the pocket of the accused. The accused never demanded and never accepted the bribe amount through his hands and there was a motive between P.W.4 and the accused to lodge a false complaint. It is also corroborated by P.W.2 by admitting that, P.W.2 constructed a small house and there was a dispute between P.W.4 and the accused with regard to assessment of property tax. Therefore, a false complaint was foisted as against the accused. Infact, the accused is not a competent person to receive application for name transfer in the property tax. The accused even according to the case of the prosecution is a tax collector and he is nothing to do with the name transfer application. Even according to the case of the prosecution, Ex.P.15 categorically revealed that the name transfer of the property tax application has to be submitted in the Tapal Section and after scrutiny by the concerned Assessor, the orders will be passed by the Assistant Revenue Officer. The tax collector has no authority connected to receive or sign in the name transfer proposal. The tax collector may note down the name transfer details in the assessment register. Therefore, the accused has nothing to do with the name transfer of property tax. When the P.W.3 has also deposed in the same lines as P.W.2, and when the trial Court treated the P.W.2 as hostile witness, the trial Court ought to have also treated the P.W.3 as hostile witness. Therefore, mere recovery of tainted money by itself is insufficient to prove charges under Section 13(1)(d) of the Act.



7. In support of his contention, the learned counsel for the petitioner relied on the following judgment of the Hon'ble Supreme Court:

(i) Aman Bhatia Vs. State (GNCT of Delhi) reported in 2025 SCC Online SC 1013

(ii) State of Lokayutha Polce, Davanagere Vs. C.B.Nagaraj reported in 2025 SCC Online SC 1175

8. Per contra, the learned Government Advocate (Crl. Side) submitted that, though P.W.2 was treated as hostile witness by the trial Court, during the cross-examination by the prosecution, the P.W.2 had categorically deposed that only on demand made by the accused, on 16.04.2013, he along with P.W.4 met the accused on 18.04.2013. On 18.04.2013, the accused confirmed the demand and agreed for Rs.3,000/- instead of Rs.3,500/- and accordingly on 19.04.2023, a trap was set up by the respondent and the accused caught red handed. The phenolphthalein test has also confirmed that the accused was accepted the bribe amount as demanded by him. The evidence of P.W.2 is also clearly corroborated by P.W.3. The person, who submitted the application had deposed as P.W.4. The evidence of P.W.3 is also corroborated with P.W.4 in respect of demand made by the accused. Though, P.W.4 had no knowledge about the complaint and the subsequent proceedings initiated by the respondent, it does not mean that the accused never demanded any bribe.



9. Therefore, the prosecution had proved the charges beyond any doubts and the trial Court rightly convicted the accused and it does not warrant any interference of this Court.

10. Heard the learned counsel appearing on either side and perused the materials available on record.

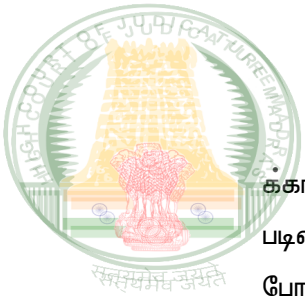
11. In order to prove the charges, the prosecution has examined the complainant as P.W.2 and the sanctioning authority had deposed as P.W.1. He had deposed that on 16.04.2013, P.W.4 handed over the requisition letter along with all required documents to the accused for name transfer of house tax. P.W.4 is none other than the contractor engaged by P.W.2 to construct new house. P.W.2 purchased the property along with an old house and after purchasing, P.W.4 was engaged to construct a new house. After completion of house construction, P.W.4 undertook to change the property tax name in P.W.2's name. On receipt of the said application, the accused instructed P.W.4 to bring the P.W.2 along with demand draft or cheque for Rs.220/- and a sum of Rs.3,500/- as bribe for facilitating the work and the same was informed to P.W.2 and inturn, P.W.2 and P.W.4 went to the Office of the accused on 18.04.2013 at about 10.30.a.m.,and confirmed the demanded money by the accused. However, the bribe amount was reduced from Rs.3,500/- to Rs.3,000/-



by the accused and he instructed the P.W.2 to bring the said amount on the next day itself. After lodging the complaint, FIR got registered and trap was laid by the respondent. P.W.2 along with the official witness P.W.3 went to the office of the accused and gave the bribe amount along with demand draft for Rs.220/- as Government Fee for name transfer of house tax. It was duly received by the accused by both of his hands and he kept the money in his T-shirt pocket. This scene happened in the presence of P.W.3 and immediately the accused was caught red handed. At the time of acceptance of bribe from P.W.2, P.W.2 was accompanied by an independent witness, who had deposed as P.W.3.

12. The relevant portion of P.W.1's evidence is extracted herein under:

பழனி 16.04.2013 அன்று ஈஸ்வரன் கோயில் தெரு, ராமாபுரத்தில் உள்ள வரிவசூலிப்பவர் அலுவலகத்திற்கு சென்று வரி வசூலிப்பாளர் விஜயராகவனிடம் பழனி அந்த மனுவினை கொடுத்து கேட்டுள்ளார். விஜயராகவன் பழனியிடம் வீட்டு வரி பெயர்மாற்றம் செய்வதற்கு ரூ.220/- டி.டி அல்லது செக் கொடுக்கவேண்டும் என்றும் மேலும் அவருக்கு ரூ.3500 பணம் கொடுக்க வேண்டும் என்றும் வீட்டு உரிமையாளர் ஒரு படிவத்தில் கையொப்பம் போடவேண்டும் என்றும் என்னை வரும்படியும் கூறி உள்ளார். பழனி இந்த விவரங்களை என்னிடம் கூறினார். நான் 18.04.2013 அன்று காலை சுமார் 10.30 மணியளவில் பழனியுடன் வரிவசூலிப்பாளர் விஜயராகவன் அலுவலகத்திற்கு சென்று அவரை பார்த்தேன். பழனி எனக்கு விஜயராகவனை அறிமுகம் செய்துவைத்தார். ஆஜர் எதிரிதான் வரிவசூலிப்பாளர் விஜயராகவன் ஆவார். விஜயராகவன் என்னிடம் ரூ.220/- க்கான டி.டி அல்லது செக் மற்றும் ரூ.3500 அவருக்கும் கொடுக்கவேண்டும், நான் முடித்துக் கொடுத்துவிடுகிறேன் என்று கூறினார். நான் எதிரியிடம் பணத்தை கொஞ்சம் குறைத்துக்கொள்ளுங்கள் என்று கேட்டதற்கு, சரி 3000 ரூபாய் கொண்டுவாருங்கள் என்று கூறினார். 18.04.2013 அன்று நான் ரூ.220/-



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ககான செக்கை நான எதிரியிடம் கொடுத்தேன். அவர் என்னிடம் ஒரு படிவத்தில் கையொப்பம் போடுமாறு சொல்லி நான் கையெழுத்து போட்டுக்கொடுத்தேன். எனக்கு கொடுக்க வேண்டிய பணம் கொண்டு வந்தீர்களா என்று ஆஜர் எதிரி என்னிடம் கேட்டார். பின்னர் எனக்கு எதிரிக்கு பணம் கொடுக்க விருப்பம் இல்லாததால், நந்தனத்தில் உள்ள லஞ்ச ஒழிப்பு அலுவலகத்திற்கு சென்று புகார் கொடுத்தேன்.

ஆஜர் எதிரி என்னிடம் செக் கொண்டு வந்திருக்கிறீர்களா டி.டி.யா என்று கேட்க, நான் ரூ.220க்கான செக் கொண்டு வந்திருக்கிறேன் என்று சொல்லி ஆஜர் செய்தேன். செக்கை நான் அந்த சமயத்தில்தான் எதிரியிடம் கொடுத்தேன். முதலில் கூறியது போல் அதற்கு முன்பு, கொடுக்கவில்லை. மேலும் ஆஜர் எதிரி என்னிடம் எனக்கு கொடுக்கவேண்டிய காசை கொண்டு வந்திருக்கிறீர்களா என்று கேட்டார். அதற்கு நான் பிணாப்தலீன் பவுடர் தடவிய ரூபாய் நோட்டுகளை எடுத்து ஆஜர் எதிரியிடம் கொடுத்தேன். ஆஜர் எதிரி அந்த பணத்தை தனது இரண்டு கைகளாலும் எண்ணிப்பார்த்துவிட்டு, ஆவருடைய டீசர்டீன் இடது பக்க பாக்கெட்டில் வைத்துக்கொண்டார்.

13. During his cross-examination, he was asked about the motive behind the complaint. When P.W.4 had constructed a house at Ambal Nagar and with regard to assessment of property tax, there was dispute between P.W.4 and the accused. Further, he deposed that the accused did not make any demand directly to the P.W.2. Therefore, the trial Court treated him as a hostile witness. However, during his further cross-examination by the prosecution, he deposed as follows:

18.04.2013 அன்று காலை 10.30 மணியளவில் பழனியையும் என்னுடன் அழைத்துக்கொண்டு, விஜயராகவனை நேரில் சென்று அவரது அலுவலகத்தில் வீட்டுவரி பெயர் மாற்றம் சம்பந்தமாக பார்த்தேன் என்றும், அப்போது, பழனி என்னை விஜயராகவனிடம் அறிமுகம் செய்துவைத்தார் என்றும், பழனியிடம் எதிரி



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நான் சொன்ன **வியத்த** சொல்லிவிட்டீர்களா என்று கேட்க, பழனியும் சொல்லிவிட்டதாக கூறினார் என்றும், பிறகு எதிரி என்னிடமும் ரூ.220/- க்கு டி.டி. அல்லது செக்காக, ரூ.3500/-. ஐ தனக்கு லஞ்சமாக கொடுத்தால், வீட்டு வரி பெயர்மாற்றத்தை முடித்துக்கொடுப்பதாக போலீசார் விசாரணையிலும், ஏன் முதல் விசாரணையிலும் கூறியுள்ளேன் என்றால் சரிதான். மேலும் போலீசார் விசாரணையிலும், ஏன் முதல் விசாரணையிலும் கூறியுள்ளேன் என்றால் சரிதான். மேலும் போலீசார் விசாரணையிலும், ஏன் முதல் விசாரணையிலும் 19.04.2013 அன்று காலை 11.30 மணிக்கு எதிரி என்னிடம் நான் கேட்ட பணம் ரூ.3000 கொண்டு வந்துள்ளீர்களா என்று கேட்டார் என்றும், நான் என்னிடம் இருந்த பிணாப்தலின் பவுடர் தடவப்பட்ட ஆறு ஐந்து ரூபாய் கொண்ட நோட்டுகளாக மொத்தம் ரூ.3000ஐ எடுத்துக்கொடுத்தேன் என்றும், அதை எதிரி வாங்கிக்கொண்டு அவரது இரண்டு கைகளாலும் எண்ணிப்பார்த்து, அவர் அணிந்திருந்த காலர் வைத்த அரைக்கை டி சர்ட்டின் இடதுபுற மேல்பாக்கெட்டில் வைத்துக்கொண்டார் என்றும் கூறியுள்ளேன் என்றால் சரிதான். தற்போது ரூபக மறதி காரணமாக எனது குறுக்கு விசாரணையில் மேற்கண்டவாறு கூறியிருக்கிறேன் என்றால் சரிதான்.

14. Thus, the demand and acceptance of bribe were categorically proved by the prosecution and it is also corroborated by P.W.3 and there is absolutely no circumstances to treat the P.W.3 as shadow witness. After registration of FIR, P.W.3 accompanied P.W.2 to the office of the accused on 19.04.2013. As instructed by the respondent, a trap was laid and P.W.2 gave a sum of Rs.3,000/- (6 * 500 notes) as bribe to the accused. It was duly received by the accused and the accused had counted the same and thereafter had kept the cash in his T-shirt left hand side pocket. After the signal made by P.W.2, the respondent and its team came inside the office of the accused and he was caught redhandedly. After recovery of the bribe amount, it was subjected for



phenolphthalein and it proved that the tainted money was received by the accused. However, during the cross-examination, P.W.2 gave the bribe amount to the accused and the accused said “ It is Okay” and as such the bribe amount was kept in his pocket. But during his chief examination, he categorically deposed that he received the amount after counting the same and thereafter Phenolphthalein test was conducted and it was reported that the finger print in the tainted money is that of the accused. Therefore, the prosecution categorically proved the demand as well as the acceptance of bribe. The person, who engaged by P.W.2 as contractor had deposed as P.W.4 and he also reiterated the evidence of P.W.2 and categorically deposed that he was engaged as contractor by the P.W.2 to construct a new house. After completion of construction, he was also entrusted with the process of name transfer of property tax of the house. When he submitted the application, the accused asked him to bring the original owner of the house to sign in the application and also directed him to bring the demand draft for Rs.220/- and also demanded bribe of Rs.3,500/- . It was informed to the P.W.2 and once again they visited the office of the accused on 18.04.2013 and on that day also the accused demanded bribe amount and it was reduced to Rs.3,000/- from Rs.3,500/-, however P.W.2 had no interest to give bribe and lodged a complaint. The complaint was marked as Ex.P.2. Thereafter, the respondent registered the FIR and the same was marked as Ex.P.12. The demand draft for a sum of Rs.220/- was seized from the accused and the same was marked as Ex.P.7. The application, which was



submitted before the accused and was also seized was marked as Ex.P.5.

Therefore, though the learned counsel for the accused vehemently contended that the accused is not a competent person to receive the application for name transfer of property tax. For name transfer of property tax, the authority had recommended the subject house for property tax assessment based on a field inspection and only on his report, the Assistant Revenue Officer will pass an order of name transfer of the property tax. It is also revealed in Ex.P.15. Therefore, though the Assistant Revenue Officer is the competent authority to issue an order of name transfer of property tax, the petitioner who is being a tax collector is the right person to submit a report with regard to name transfer of property tax. That apart, P.W2 to P.W4 categorically deposed that the accused demanded bribe and accepted the same. Therefore, the prosecution categorically proved the demand and acceptance of bribe.

15. The learned counsel for the petitioner relied upon the judgement of the Hon'ble Supreme Court in **Aman Bhatia Vs. State (GNCT of Delhi)** reported in **2025 SCC Online SC 1013**, in which it is held as follows:

52. It is well settled that mere recovery of tainted money, by itself, is insufficient to establish the charges against an accused under the PC Act. To sustain a conviction under Sections 7 and 13(1)(d) of the Act respectively, it must be proved beyond reasonable doubt that the public servant voluntarily



accepted the money, knowing it to be a bribe. The Courts have consistently reiterated that the demand for a bribe is sine qua non for establishing an offence under Section 7 of the PC Act.

54. failure of the prosecution to prove the demand for gratification would be fatal and mere recovery of the amount from the person accused of the offence under Section 7 and 13 of the Act would not entail his conviction thereunder.

16. But in the case on hand, P.W.2 to P.W.4 categorically deposed and proved the demand of bribe by the accused. Therefore, the above judgement is not applicable to case on hand.

17. He also relied on the judgement of the Hon;ble Supreme Court in **State of Lokayutha Polce, Davanagere Vs. C.B.Nagaraj** reported in **2025 SCC Online SC 1175**, wherein it is held as follows:

25. It is pertinent to note that till 05.02.2007, when the Respondent had conducted the physical/spot inspection, there is not even a whisper of there being any demand of bribe. Moreover, when the Complainant went back to the Respondent's office at 5:30 PM with the money, the prosecution case itself as per the deposition of its witnesses makes it clear that the Respondent had informed the Complainant that he had already forwarded the



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concerned file. Thus, if the same is accepted, there was no occasion for the Complainant to go ahead with paying the amount, which he claims to be in the nature of bribe demanded by the Respondent, after the work for which the bribe was purportedly sought, had already been done. The observation of the High Court to this extent is correct that just because money changed hands, in cases like the present, it cannot be ipso facto presumed that the same was pursuant to a demand, for the law requires that for conviction under the Act, an entire chain – beginning from demand, acceptance, and recovery has to be completed. In the case at hand, when the initial demand itself is suspicious, even if the two other components – of payment and recovery can be held to have been proved, the chain would not be complete. A penal law has to be strictly construed [*Md. Rahim Ali v State of Assam*, 2024 SCC OnLine SC 1695 @ Paragraph 45 and *Jay Kishan v State of U.P.*, 2025 SCC OnLine SC 296 @ Paragraph 24]. While we will advert to the presumption under [Section 20](#) of the Act hereinafter, there is no cavil that while a reverse onus under specific statute can be placed on an accused, even then, there cannot be a presumption which casts an uncalled for onus on the accused. *Chandrasha* (supra) would not apply as demand has not been proven. In *Paritala Sudhakar v State of Telangana*, 2025 SCC OnLine SC 1072, it was stated thus:

‘21. As far as the submission of the State is that the presumption under [Section 20](#) of the Act, as it then was, would operate against the Appellant is concerned, our analysis supra would indicate that the factum of demand, in the backdrop of an element of animus between the Appellant and complainant, is not proved. In such circumstances, the presumption under [Section 20](#) of the Act would not militate against the Appellant, in terms of the pronouncement in *Om Parkash v. State of Haryana*, (2006) 2 SCC 250:



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‘22. In view of the aforementioned discrepancies in the prosecution case, we are of the opinion that the defence story set up by the appellant cannot be said to be wholly improbable. Furthermore, it is not a case where the burden of proof was on the accused in terms of Section 20 of the Act. Even otherwise, where demand has not been proved, Section 20 will also have no application. (Union of India v. Purnandu Biswas [(2005) 12 SCC 576:(2005) 8 Scale 246] and T. Subramanian v. State of T.N. [(2006) 1 SCC 401: (2006) 1 Scale 116])’ (emphasis supplied)’ (emphasis in bold is original, underlining is ours)

18. The above-mentioned judgment is not applicable to the case on hand for the simple reason that the prosecution has proved a clear chain of events, beginning with the demand, acceptance, and subsequent recovery of the tainted money. The minor contradictions between the testimonies of P.W.2 and P.W.4 are not fatal to the prosecution's case, given that these witnesses were cross-examined long after the date of their examination-in-chief. Therefore, the defense story set up by the accused cannot be considered probable. Furthermore, the accused failed to examine any defense witness to rebut the statutory presumption as contemplated under Section 20 of the Prevention of Corruption Act. Immediately after the recovery of the tainted money, it was subjected to the phenolphthalein and sodium carbonate test. Both tests yielded positive results, indicating the presence of phenolphthalein and sodium carbonate in the samples handed over for chemical analysis. The chemical analysis report, marked as Ex.P.11, revealed that both phenolphthalein and

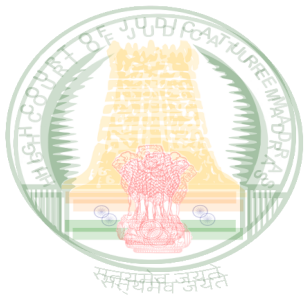


sodium carbonate were detected in each sample. Following the two separate demands for a bribe made by the accused, the bribe money was handed over to the accused in the presence of the accompanying official witness, P.W.3. The serial numbers of the currency notes recovered from the accused perfectly tallied with those recorded in the pre-trap mahazar, which was prepared and signed in front of the official witnesses. The accused also failed to disprove the motive behind the case. Even if P.W.4 had a dispute with the accused regarding the assessment of property tax for selling the house, there are absolutely no circumstances to suggest that P.W.2 was used as a tool to trap the accused in this corruption case. Therefore, the Trial Court rightly convicted the accused for the offences punishable under Sections Sections 7, 13(2) read with Section 13(1)(d) of Prevention of Corruption Act, 1988 and the same does not warrant any interference by this Court.

19. In view of the above, this Court finds no infirmity or illegality in the order of conviction and sentence imposed by the Trial Court. **Accordingly, this Criminal Appeal stands dismissed.** The respondent is directed to secure the accused to undergo the remaining period of sentence, in accordance with law, forthwith.

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G.K.ILANTHIRAIYAN, J.

SMA

CRL A No. 1165 of 2022

01-06-2026



To

1. The Deputy Superintendent of Police,
Vigilance and Anti Corruption, Special
Investigation Cell, Chennai.
2. Chief Judicial Magistrate and Special Judge
for Prevention of Corruption Act Cases,
Tiruvallur
3. The Public Prosecutor.
Madras high Court.

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