



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 15.07.2026

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THE HON'BLE MR JUSTICE M. NIRMAL KUMAR

CRL.O.P.No.5556 of 2026 in
CrI.A.SR.No.100849 of 2025

The State of Tamil Nadu Rep.by
The Inspector of Police,
CBCID, Metro,
Chennai.
Cr.No.03/2013.

... Petitioner(s)

Vs

1. Kosma
S/o. Arokiyadoss,
No.85/4, New Amaranjipuram,
Thantondiarpeti,
Chennai-81.
2. Sengotuvel
S/o. Kulanthaivel Gownder,
No.27, Cuddalore Main Road,
Puthupettai Post,
Attur Taluk,
Salem District.
3. Sashikumar
No. 5/373, Gandhipuram,
Ammapalayam Post,
Atur Taluk,
Salem District.

... Respondent(s)



PRAYER: Criminal Original Petition is filed under Section 378(3) of Code of Criminal Procedure, to grant leave to file an appeal to this Honourable Court against the acquittal judgment passed in the Learned Metropolitan Magistrate Special Court for Exclusive Trial of CCB and CBCID Metro Cases, Egmore, Chennai in C.C.No.2036 of 2017 dated 03.02.2024.

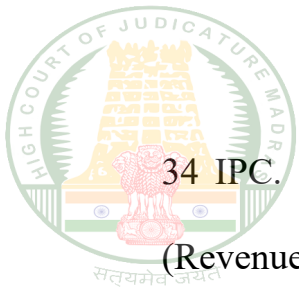
For Petitioner(s): Ms.Sharada Vivek,
Government Advocate (Criminal Side)

For Respondent(s): Ms.P.Kritika Kamal for R1 and
Mr.C.P.Palanichamy for R2 & R3

ORDER

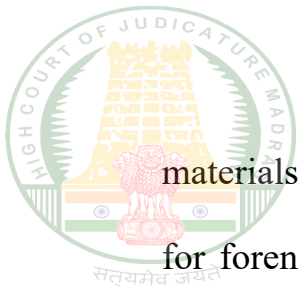
This Criminal Original Petition is filed by the State seeking leave to prefer Criminal Appeal against the judgment of acquittal dated 03.02.2024 in C.C.No.2036 of 2017 passed by the learned Metropolitan Magistrate, Special Court for Exclusive Trial of CCB and CBCID Metro Cases, Egmore, Chennai.

2.Case of the prosecution is that in this case, the 1st respondent was the Assistant Section Officer in Secretariat, Revenue Department, Government of Tamil Nadu, the 2nd respondent is the beneficiary of forged G.O.(1D)No.606 dated 31.12.2014 [**In short ‘G.O.(1D)No.606’**] and the 3rd respondent is the son of the 2nd respondent. All the three with a common intention joined together and committed the offence under Sections 204, 465, 467, 468, 471 and 420 r/w



34 IPC. The above case registered based on the complaint of the Secretary (Revenue) to Government regarding G.O.(1D)No.606 which was not issued by

the Revenue Department of Tamil Nadu Government. This forged Government Order issued in favour of the 2nd respondent for handing over the land measuirng about 0.18.5 hectare in survey No.776 of Thulukkanur Village, Attur Taluk, Salem District. This forgery came to light when the villagers namely the Vice President of Thulukkanur Village Panchayat and his friend and Councillor of Panchayat gave a petition to the Secretary to Revenue Department seeking cancellation of G.O.(1D)No.606 since the land pertains to the public way “Pathai Poramboke”. When the defacto complainant verified the authenticity of the Government Order, it was found that the 2nd respondent already encroached the Government land for more than 30 years and the land belongs to “Pathai Poramboke”. Earlier the 2nd respondent gave a petition to Government seeking transfer of land on lease basis for establishing a factory and the Government vide G.O.(1D)No.186 dated 17.06.2013 [In short ‘G.O.(1D)No.186’] rejected the proposal. However, the 1st respondent in collusion with the other respondents not despatched G.O.(1D)No.186, on the other hand prepared a forged Government Order on similar lines with directions to the concern to transfer patta favouring the 2nd respondent vide G.O.(1D)No.606. On verification, it was found that no Government Order in G.O.(1D)No.606 issued. In this case, investigation proceeded, documents collected, statement of witnesses recorded, the respondents 1 and 2 arrested, on their confession,



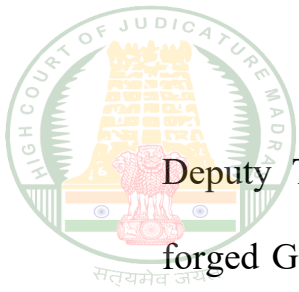
materials collected including hard disc, computer, printer and laptop and sent for forensic analysis. Further, specimen signature and disputed signature and writings sent to Handwriting Expert who confirmed the forgery committed by the 1st respondent. The electronic devices proved the creation of forged documents. On collecting materials, statement of witnesses and other materials, charge sheet filed before the trial Court. During trial, PW1 to PW22 examined and Exs.P1 to P41 marked and MO1 to MO4 produced. On conclusion of trial, the trial Court dismissed the complaint, acquitted and discharged the respondents 1 to 3. Against which, the present Criminal Appeal and the petition for leave grant.

3.Learned Government Advocate (Criminal Side) appearing for the petitioner submitted that in this case, PW1 is the Secretary to Government, Revenue Department, Tamil Nadu Secretariat. On receipt of the complaint from PW3 caused enquiry, verified the documents and files of the Secretariat and found that the forgery committed and G.O.(1D)No.606 never issued, thereafter, lodged a detailed complaint with annexure. The petitioner received the complaint, registered FIR in Crime No.3 of 2015 for offence under Sections 465, 468, 471 & 420 IPC and proceeded with the investigation. PW1 is the defacto complainant, through whom, Exs.P1 & P2 marked. PW2 is the Joint Secretary, Revenue Department, Tamil Nadu Secretariat who handed over 500 GB hard disk (MO1), further he produced the service particulars of the 1st



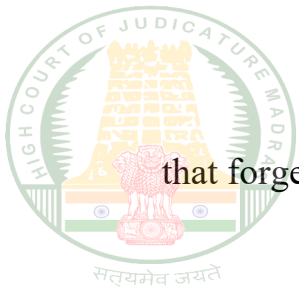
respondent, copies of the documents relating to G.O.(1D)No.606 and other Government Orders and Section Register, Government Order Index Register

and and through PW2 Exs.P3 to P11 marked. PW3 is a villager belongs to the same village of the 2nd respondent who was holding the post of Vice President of Thullukanur village who gave a petition to remove encroachment made by the 1st respondent in Government land “Pathai Poramboke”. When PW3 enquired Tahsildar, he informed that the Government issued order in G.O. (1D)No.606 to handover the land to the 2nd respondent, hence, PW3 filed appeal to the Government. PW4, a nearby villager holding the post of Panchayat Ward Member of Thalaivasal Panchayat, gave a petition to remove the encroachment. PW5, PW6, PW7, PW8, PW9, PW10, PW11 & PW12 are the Deputy Secretary, Under Secretary, Section Officer, Assistant Section Officer, Office Assistant and Typist who are posted in the Revenue Department during the relevant time who all stated that G.O.(1D)No.186 published but the same despatched and kept on hold by the 1st respondent rejecting the request of the 2nd respondent to allot the land on lease. The witnesses confirmed with regard to verification of Government Order Index Register finding that in the year 2014 only 604 Government Orders passed, indexed and published, but there was no G.O. (1D)No.606 passed. Further, they produced relevant files pertaining to the case. PW13 & PW15 are the Village Administrative Officer and Revenue Inspector in whose presence the confession of the respondents 1 and 2 recorded and the computer, hard disk, printer, laptop all seized from the 2nd respondent. PW14



Deputy Tahsildar, Headquarters, Attur, Salem confirmed that the file with forged G.O.(1D)No.606 put up to him for processing. PW16 is the Tahsildar, Attur, who received forged G.O.(1D)No.606 from the Revenue Divisional Officer. PW17 is the P.A. to the District Collector, Salem who produced the forged Government Order which received in the Collectorate and other related documents. PW19 is the Nodal Officer of Vodafone and PW20 is the Deputy Director, Computer Forensic Division, Chennai. PW21 is the Deputy Director, Document Division Forensic Science/Handwriting Expert and PW22 is the Investigating Officer.

4.Learned Government Advocate (Criminal Side) further submitted that PW19, Nodal Officer confirms that even after retirement of the 1st respondent, he had constant touch with the 2nd respondent. It is the 1st respondent who knows the mode of work in issuance of Government Order and purportedly withheld G.O.(1D)No.186 rejecting the 2nd respondent's request in allotment of land, not published the same, and later the file pertaining to G.O.(1D)No.186 stealthily removed and destroyed. Taking advantage of the same, forged G.O.(1D)No.606 prepared in identical to the language and font of G.O.(1D)No.186, but in the operative portion, grating permission to the concerned authorities to pass orders favouring the 2nd respondent. These aspects spoken by the witnesses from the Secretariat, Tahsildar, Deputy Tahsildar, Block Development Officer, P.A. to District Collector and other officials in the District who all confirmed



that forged G.O.(1D)No.606 issued favouring the 2nd respondent.

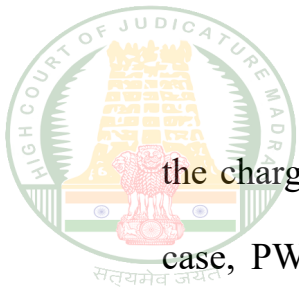
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5.Learned Government Advocate (Criminal Side) further submitted that the electronic evidence and handwriting expert confirm the forgery and the role of the accused. The trial Court without property considering and appreciating the evidence on its own gives a finding that PW8, Successor to the 1st respondent confirms that she was on leave from 01.04.2013 to 01.10.2013 when G.O.(1D)No.186 said to be issued. Hence, for withholding and not sending G.O.(1D)No.186, PW8 is responsible and not the 1st respondent. The 1st respondent retired on 31.07.2015 and the forged G.O.(1D)No.606 issued five months after her retirement. But the evidence of the witnesses from Secretariat are categorical that none other than persons from the Secretariat service can have access and knowledge in issuance of G.O.(1D)No.186 and the purported G.O.(1D)No.606 on the same subject. Further, the Handwriting Expert confirmed that the questioned document confirmed to the standard signature and writing of the 1st respondent. Likewise, the Nodal Officer confirms the telephonic contact between the 1st and 2nd respondent even after her retirement. The electronic evidence confirms the intrusion using pendrive in the hard disk which is seized in this case. Further, in the hard disk and computer system seized from the 2nd respondent's residents, intrusions recorded similarity in the language, font in all means found in both G.O.(1D)No.186 and G.O.(1D)No.606.

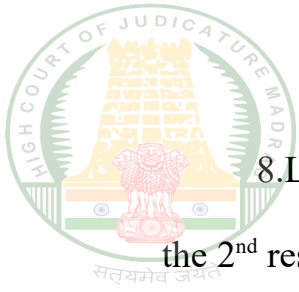


6.Learned Government Advocate (Criminal Side) further submitted the evidence of the Typist confirms that apart from the 1st respondent, she and another Typist have access to the computer but the files are kept in separate folders and can be accessed only by the concerned officer and staff who have specific password to gain access. In this case, the Government Order file is in the file and folder of the 1st respondent. The trial Court gave undue importance to the side initial in G.O.(1D)No.606 which is a received document signed by PW14. PW8 Assistant Section Officer admits that signature found in Exs.P5 & P20 is not signed by her. This case is based on the circumstantial evidence but the trial Court referred to the evidence of witnesses and considered the charges compartmental wise in isolation and not in a holistic manner failed to invoke Section 10 of Indian Evidence Act and renders a judgment that the petitioner not proved the case. Thus, the judgment of the trial Court is on a wrong appreciation of the evidence and perverse, hence, needs reconsideration. Hence, the present petition seeking leave can be allowed and the defence of the respondent can be considered during final hearing.

7.*Per contra*, learned counsel for the 1st respondent submitted that in this case, the forged G.O.(1D)No.606 is dated 31.12.2014. The 1st respondent was put in unblemished service and retired on 31.07.2014. For a Government Order issued five months after the retirement of the 1st respondent, now she is made to face the prosecution. The trial Court on the evidence and materials found that



the charges against the 1st respondent not proved rightly acquitted her. In this case, PW8 though states that she has not signed in G.O.(1D)No.606, but no specimen signature of her obtained to find out whether the claim of PW8 is genuine and acceptable. In this case, the appeal filed only on presumption and assumption and not as per the evidence available. He further submitted that PW17, P.A. to District Collector admits that Ex.P20 is a certified copy of G.O. (1D)No.606, based on the certified copy, the handwriting expert report obtained is of no consequence. In support of her submissions, learned counsel relied on the decision of the Hon'ble Apex Court in the case of ***C.Kamalakaran v. State of Tamil Nadu rep. by Inspector of Police, C.B.C.I.D., Chennai*** reported in ***2025 LiveLaw (SC) 287***. She further submitted that hard disk/MO1 produced through Ex.P3 Mahazar by PW2 on 08.12.2015. The 1st respondent retired on 31.07.2014, the computer was still in usage in Department. Who are the persons used it and how some intrusions made, there is no conclusive evidence. PW20/Computer Forensic Expert confirms that he is unable to find out whether the files uploaded or extracted from the hard disk with the available pendrive. Both Expert Evidence does not conclusively hold the 1st respondent is responsible for creating forged documents. Considering all these aspects, the trial Court rightly acquitted the 1st respondent. Hence, the leave petition is liable to be dismissed.



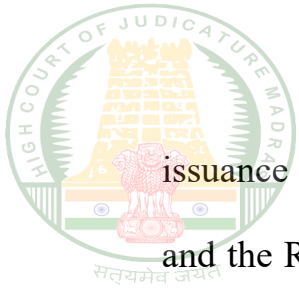
8. Learned counsel for the respondents 2 and 3 submitted that in this case, the 2nd respondent arrested and PW13 and PW15 are the witnesses for arrest and confession. PW13 confirms that he does not know what is written in the confession statement and he only signed. PW13 is none other than the Village Administrative Officer. There are contradictions between the evidence of PW13 and PW15. PW20, Deputy Director, Computer Forensic Division confirms that intrusion in the hard disk of the computer and the usage of printer is on a later date after G.O.(1D)No.606 issued. G.O.(1D)No.606 already available in the Office of PW14, Deputy Tahsildar who confirms that he processed the file based on G.O.(1D)No.606 which was received in his office on 20.01.2015. Thus, the seizure of the electronic device clearly confirms that the respondents 2 and 3 falsely implicated. As regards the 3rd respondent, grandson of 2nd respondent, his laptop seized to show that the laptop used for creating forged document but the electronic evidence confirms that the hard disk in laptop does not contain any files pertaining to G.O.(1D)No.606. The 2nd respondent is in the possession of disputed property for more than 30 years. Earlier the Panchayat passed a resolution in his favour and his application to the Commissioner, Land Reforms, Revenue Secretary and others considered, all gave favourable notings and in the Secretariat and amount of Rs.13 lakhs fixed as lease to the 2nd respondent. For political reasons, the recommendation overturned and now projected that since 2nd respondent being the beneficiary, hence, created false documents. The trial Court considering all these aspects



rightly dismissed the complaint and acquitted the respondents 2 and 3. Hence, the leave petition is liable to be dismissed.

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9.Considering the submissions and on perusal of the materials, it is seen that the defacto complainant is none other than the Secretary, Revenue Department, Government of Tamil Nadu, who lodged the complaint along with eight annexures which are marked as Exs.P1 & P2. The complaint is with regard to G.O.(1D)No.186. Though it was issued, but not despatched. The request of the 2nd respondent seeking lease of “Pathai Poramboke” land rejected, but with identical narration, purported G.O.(1D)No.606 accepting the 2nd respondent’s request and directed the authorities to issue orders favouring the 2nd respondent. Prior to it, the defacto complainant had verified with the Commissioner of Land Reforms and District Collector, Salem got explanation for both Gos. PW2 produced the files and documents available in the Secretariat. PW3 & PW4 sent revision petition and the resolution of the panchayat all sent to the respondent Police. Thereafter, the respondent Police registered FIR in Crime No.3 of 2015 for offence under Sections 465, 468, 471 and 420 IPC. PW1 Secretary to Government. PW2 Joint Secretary to Revenue Department. PW5 Deputy Secretary. PW6 & PW7 Under Secretaries. PW8 Section Officer. PW9 & PW10 Assistant Section Officers. PW11 Office Assistant. PW12 Typist, Revenue Department. PW3 and PW4 Vice President of Village Panchayat and Ward Member who raised objection and questioned



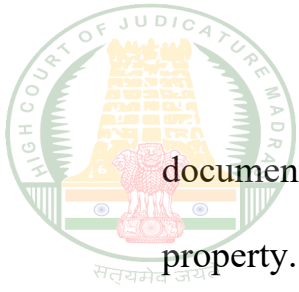
issuance of G.O.(1D)No.606. PW13 and PW15 Village Administrative Officer and the Revenue Inspector in whose presence the respondents 1 and 2 arrested, confession recorded and material objects seized. PW14 Deputy Tahsildar, Headquarters Attur, Salem. PW16 Tahsildar, Attur. PW17 Personal Assistant to District Collector, Salem all confirm the representation by the 2nd respondent and receipt of G.O.(1D)No.606. PW18 Block Development Officer produced the resolutions passed in the Village Panchayat. PW19, Nodal Officer produced the call detail records, it is seen that the respondents 1 and 2 were in contact on 8th, 9th and 22nd September and 12th October, 2014, after the retirement of the 1st respondent. Further, PW20, Deputy Director, Computer Forensic Division examined MO1 to MO4 and gave report. PW21, Deputy Director, Document Division Forensic Science/Handwriting Expert confirms the signature and writings in G.O.(1D)No.606 forged. PW22 is the Investigating Officer.

10.On analysing the evidence of witnesses and documents, it is seen that G.O.(1D)No.186 dealt by the 1st respondent when she served as Assistant Section Officer. Though this Government Order issued rejecting the claim of the 2nd respondent, but not despatched and later during internal enquiry, it is found that the original file pertaining to G.O.(1D)No.186 found destroyed. Subsequently similar G.O.(1D)No.606 on the same subject issued, the narration and sequencing in both Government Orders are identical but for the resultant. As per G.O.(1D)No.606, the 2nd respondent was not given right to the public



pathway classified as “Pathai Poramboke” and guideline fixed. Further, this G.O.(1D)No.606 said to have been issued in concurrence from the Rural and Revenue Department and Finance Department with reference number. The language and release of the Government Orders is in the knowledge of the Secretariat staffs alone.

11.The production of forged G.O.(1D)No.606 and claiming right by the 2nd respondent confirmed by the evidence of PW3, Vice President of Tullukanur Village and PW4, Panchayat Ward Member. PW7, Under Secretary, Revenue Department confirms missing of file pertaining to G.O.(1D)No.186. PW8, Section Officer, Revenue Department confirms that she has not signed G.O.(1D)No.606 and the signature is a forged one. PW9, Assistant Section Officer, Revenue Department confirms that in the year 2014, Government Orders up to 604 alone issued and there is nothing in the Government Order Index Register to show there was issuance of G.O.(1D)No.606. Further, in the Index Register, there was only 30,000 postal numbers but in G.O.(1D)No.606, the postal number is shown as 40,000. An enquiry with the Finance Department confirms that the postal number never crossed 30,000, but G.O.(1D)No.606, file number is shown as 49,457. Thus, G.O.(1D)No.606 not circulated and issued after getting concurrence from the Rural Development Department and Finance Department, all found to be forged and a forged official document with Government emblem purported with authority created and using forged



document knowingly the 2nd respondent attempted to grab the Government property.

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12.PW10, Assistant Section Officer, Revenue Department confirms that it was the 1st respondent who was Assistant Section Officer during the relevant period. PW11 confirms that G.O.(1D)No.186 not despatched on 17.06.2013. PW12 confirms that the computer used by the 1st respondent. He further confirms PW12/Typist, and one Kumaravel/Typist though they used the same computer, but the folder was under the exclusive control of the concerned officer secured with password and only the concerned officer can have access to it. Except for carrying out the typing work, PW12 and Kumaravel had no access to the folder and files.

13.PW14 Deputy Tahsildar who made side initial in G.O.(1D)No.606 confirms receipt of the Government Order. Further, G.O.(1D)No.606 received in the Tahsildar Office on 21.01.2015. PW16 Tahsildar confirmed receipt of G.O.(1D)No.606 and the objections raised by PW3 and PW4. PW17, Personal Assistant to District Collector, Salem confirms the receipt of G.O.(1D)No.606. The evidence of these witnesses confirmed that the forged G.O.(1D)No.606 reached the concerned officers in Salem, Attur to facilitate allotment of “Pathai Poramboke” land in favour of the 2nd respondent. On the other hand, G.O. (1D)No.186, which rejects the 2nd respondent’s claim, not despatched by the 1st



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14. In this case, the forgery of document proved by PW21/Handwriting Expert through Ex.P32. PW20/Computer Forensic Expert produced the report Ex.P40 confirming similarity and identity of the words and font in G.O.(1D)No.606 and G.O.(1D)No.186. Further, it also confirms the files which intruded using pendrive in MO1, MO2 and MO3. MO1 produced by PW2 which is from the Secretariat and MO2 to MO4 seized from the residents of the 2nd respondent. This seizure confirmed by PW13 and PW15. Further, the Call Detail Records is additional link for the common design.

15. The trial Court wrongly appreciated the evidence of the witnesses by breaking it into parts, failing to consider that the public documents had been forged and that the persons holding positions having access to important vital facts and secured documents, created forged Government Orders. The trial Court further failed to consider the evidence in the background of Sections 8 and 10 of the Indian Evidence Act, 1872, instead considered each instance as solitary one which is not proper. Further, the trial Court failed to consider that it is a circumstantial evidence, wherein the offence orchestrated and executed in a well-planned manner by taking advantage of the 1st respondent's position and access to the Government files. The 1st respondent had exclusive knowledge of rejection of allotment of "Pathai Poramboke" to the 2nd respondent, thereafter,



by gaining access to the vital documents and electronic devices, created forged G.O.(1D) No.606 and the 2nd respondent is the beneficiary.

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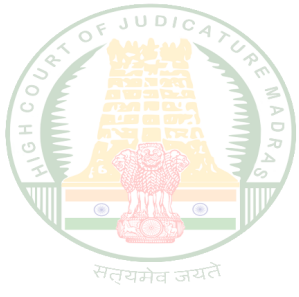
16.As regards the 3rd respondent/grandson of 2nd respondent, his laptop seized to connect and show that the laptop used for the purpose of creating forged document. But the electronic evidence confirms that the hard disk in laptop does not find any files pertaining to the forged G.O.(1D)No.606. The Investigating Officer admits that there is no evidence against the 3rd respondent. Hence, this Court is not inclined to grant leave to prefer appeal against the 3rd respondent.

17.In view of the above, this Court finds the finding of the trial Court is perverse and needs to be re-considered. Hence, this Court grants leave to the petitioner to prefer appeal against the judgment of acquittal dated 03.02.2024 in C.C.No.2036 of 2017 passed by the learned Metropolitan Magistrate, Special Court for Exclusive Trial of CCB and CBCID Metro Cases, Egmore, Chennai in so far as the respondents 1 and 2 are concerned.

18.In the result, this Criminal Original Petition is Partly-Allowed.

15.07.2026

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CRL.O.P.No.5556 of 2026 in CrI.A.SR.No.100849 of 2



M.NIRMAL KUMAR, J.

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15.07.2026