IN THE HIGH COURT OF JUDICATURE AT MADRAS

Judgment Reserved On : 03.01.2017

Judgment Pronounced On : 22.09.2017

CORAM

THE HONOURABLE MR.JUSTICE S.BASKARAN

Crl.O.Ps.3094 and 3095 of 2016
and connected Crl.M.Ps.

Crl.O.P.No.3094 of 2016:-
1.V.R.Venkatachalam ..Petitioner/Accused No.6

2. M/s.TCP Ltd., Chennai
Rep. by its Managing Director
Shri V.R.Venkatachalam
TCP Sapthagiri Bhavan,
NO.4, Karpagambal Nagar'
Mylapore, Chennai-4 .. Petitioner/Accused No.7

Vs.

State, Rep by The Inspector of Police
CBI/ ACB/Chennai ..Complainant/Respondent.

Crl.O.P.No.3095 of 2016:-
1.V.R.Venkatachalam ..Petitioner/Accused No.7

2. M/s.TCP Ltd., Chennai
Rep. by its Managing Director
Shri V.R.Venkatachalam
TCP Sapthagiri Bhavan,
NO.4, Karpagambal Nagar'
Mylapore, Chennai-4 .. Petitioner/Accused No.8

Vs.

State, Rep by The Inspector of Police
CBI/ ACB/Chennai . ..Complainant/Respondent.

Prayer in both Crl.O.Ps.:- Crl.OPs filed seeking to quash the final report filed in C.C.No.10/2014 and C.C.No.9/2014 on the file of learned Special Judge for CBI Cases at Chennai, for the alleged offences u/s.120(B) r/w.420, 467, 468, 468 r/w.471 IPC and Section 13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988, as against the petitioners.

For Petitioners: Mr.A.Ramesh, Senior Counsel
for Mr.V..Vijayakumar
For Respondent: Mr.B.Mohan, Special Public Prosecutor
for CBI Cases.

COMMON ORDER

The above Criminal Original Petitions have been preferred under Section 482 of Cr.P.C., seeking to quash the proceedings in C.C.Nos.10 of 2014 and 9 of 2014 respectively on the file of Learned Special Judge for CBI Cases at Chennai, wherein, the petitioners herein are arrayed as A-6 and A-7 in C.C.No.10/2014 and A-7 and A-8 in C.C.No.9 of 2014 for the offence under Sections 120(B) r/w.420, 467, 468, 468 r/w.471 IPC and Section 13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988. The criminal proceedings against the petitioners and the co-accused was set in motion by the respondent herein on the basis of source information by registering a case in FIR No.RC/MA1/2013/A0012 dated 20.03.2013 against Shri Muruganantham, Senior Intelligence Officer, DRI, Chennai, Shri Alex Joseph of Kerala (A-1), unknown public servants ad unknown private individuals under Section 120-B IPC, 420, 467, 468 r/w.471 IPC and Section 13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988. Since the facts in both the Criminal Original Petitions are identical, a common order would suffice. The only issue that is to be decided in the above petitions is whether the case of the prosecution if assumed to be true in its entirety would render the petitioners criminally liable ?

2.1. The brief facts that are necessary to determine the above issue is as follows:-

During the period 2002-2004, A-1 Alex Joseph who is a car broker, imported luxury vehicles from abroad through Indian Sea Ports and Airports in the names of NRIs, who are working in Dubai and planning to return back to their motherland on "Transfer of Residence" scheme, using them as conduits, sold the said vehicles to the Indian customers and in this course evaded customs duty by violating pre and post-import provisions. The accused Alex Joseph (A-1) using his brain child, after defacing the Engine Number and Chassis Numbers imported the vehicles to India via Cochin Port. A-1 Alex Joseph contacted the other accused herein one Vijayadevan Baskaran Pillai (A-2) in C.C.No.9 of 2014, an Indian employed at Dubai and imported a Mercedes Benz vehicle No. TN-09-AK-3999 and one Ismial K.P.@ Mohammed Ismail Abdulla, another Indian working in Dubai (A-2) in C.C.No.10 of 2014 and imported "Toyota Land Cruiser" bearing Chasis No.HDJ1010025240 Engine NO.1HD0245691, through Cochin Port through a Bill of Entry dated 26.03.2003.

2.2. According to the prosecution, A-1 Alex Joseph who was a car broker conspired with the 1st petitioner herein who is arrayed as A-7 to import the car illegally to India and to sell the same to the 2nd petitioner who is arrayed as A-8 in this case. In pursuance of the conspiracy, the accused Vijayadevan Baskaran Pillai and Ismail (A-2) in both Cases, declared the vehicles in India as 2000 model (Mercedes Benz) and 2002 Model ("Toyota Land Cruiser") used cars and the value as Rs.3,12,000/-(Mercedes Benz) and Rs.2,04,500/- (Toyota Land Cruiser). The prosecution states that the above said accused by making use of the assistance of the other accused A-3 John Boso and A-4 Joseph Daniel.K. who were Customs House Agents at Cochin Port, filed false declaration before the customs authorities. However, the same was not believed by the Customs Authorities and they valued the Car at Rs.20,14,342/- and assessed the total duty as Rs.33,92,840/- (Mercedes Benz) and valued the other car at Rs.13,31,814/- and assessed the duty as Rs.22,45,385/- (Toyota Land Cruiser) . On 9th May 2003, the total duty of Rs.33,99,187/- was paid by Vijayadevan Baskaran Pillai (A-2) and released the Cars from port with condition that the car will not be sold for two years as per the condition of import vide ITC Public Notice No.3 dated 31.03.2000 (Mercedes Benz) ; In respect of the other car, on 12.11.2003, the total duty of Rs.22,45,385/- was paid by Ismail J.P. @ Mohammed Ismail Abdulla (A-2) and released the Toyota Land Cruiser from the port with condition that the car should not be sold for two years as per the condition of import vide ITC Public Notice No.3 dated 31.03.2000. Thereafter, without doing any temporary or permanent registration for both the cars at Cochin, where the vehicle was imported in violation of Customs Rules /Central Motor Vehicles Registration Rules, the cars were brought to Chennai on 9.5.2003 (Mercedes Benz). by the witness Raheem. In Chennai, thd car was handed over to A-1 Alex Joseph and in turn he handed over the car to the 1st petitioner herein viz., Venkatachalam. Thereafter, the importer of the vehicle Vijayadevan Baskaran Pillai and Ismail (A-2) in respective cases approached the RTO and MVI at Chennai who are arrayed as A-5 and A-6 and got the car registered in their name as TN-09-AK-3999 (Mercedes Benz) and TN-09-AH-3999 (Toyota Land Cruiser). In the mean while, the importer of the vehicle A-2 Vijayadevan Baskaran Pillai approached this Court by filing W.P.No.23731/2004 (Crl.O.P.3095/2016) and Ismail filed W.P.No.17680/2004 (Crl.O.P.No.3094/2016) seeking exemption from paying commercial tax for the said vehicle and obtained interim order of stay of collection of commercial tax/entry tax. Further the prosecution contends that on 13.02.2006, the 1st petitioner herein paid a sum of Rs.50,00,000/- vide cheque in favour of M/s.Four by Four Motors managed by K.Vijayendra Samuvel (A-9) (Mercedes Benz). Thus the prosecution contends that even though the vehicles stood in the name of A-2 Vijayadevan Baskaran Pillai and Ismail, the 1st petitioner is having possession and control over the vehicle and he is the end beneficiary of the import of the vehicle. The prosecution filed the final report on 30-04-2014 stating that the 1st petitioner herein Venkatachalam in pursuance of conspiracy with the importer arrayed as A-1 in both cases, purchased the vehicle knowing well that the necessary duty towards Commercial Tax/Entry Tax was not paid and thereby caused wrongful loss to the State. The trial court has taken cognizance of the final report in 1/PIA/2014 dated 30.04.2014 in respect of FIR No.RC MA1 2013 A 0012 in C.C.No.9/2014

[Crl.OP.No.3095/2016] and Final Report in 2/PIA/2014 in C.C.No.10/2014 [Crl.O.P.No.3094 of 2016] dated 30.04.2014 in FIR No.RC MA1 2013 A 0012 and summoned the petitioners to face criminal prosecution.

3. The petitioners who are arrayed as A-6 and A-7 in C.C.No.10/2014 and A-7 and A-8 in C.C.No.9 of 2014 for the offence under Sections 120(B) r/w.420, 467, 468, 468 r/w.471 IPC and Section 13(2) r/w.13(1)(d) of Prevention of Corruption Act, 1988, aggrieved over the said act of trial court taking cognizance of the final report filed by the respondent herein, has come forward with the above criminal original petitions seeking to quash the said Final Reports stating that no ground has been made out against them.

4. The respondent has filed charge sheets on 30.04.2014 in both the cases for the offence under Sections 120(B) r/w.420, 467, 468, 468 r/w.471 IPC and Section 13(2) r/w.13(1) (d) of Prevention of Corruption Act, 1988. Thus as stated above, both the cases relate to import of vehicles by violating Customs Rules and also in violation of commercial/entry tax provisions as well as Motor vehicle Registration Rules. The accused by way of manipulation imported the vehicles causing Revenue loss to the tune of Rs.6,77,614/- (Crl.O.P.3095/206) and Rs.4,48,318/- (Crl.O.P.No.3094/2016) to the Motor Vehicle Authorities and the Commercial Tax department. As per the charge sheet filed, A-1 Alex Joseph who is a private individual is identified as the brain behind the alleged offence herein. A-2 Vijayadevan Baskaran Pillai who allegedly returned from Foreign Country brought the vehicles to India under Transfer of Residence Scheme. The Customs House Agents who colluded with Accused Nos.1 and 2 in clearing the car during customs proceedings by filing false details are ranked as 3rd and 4th accused. The Regional Transport Officer and Motor Vehicle Inspector who enabled registration of the vehicle in Chennai in the name of the car importer/A-2 Vijayadevan Baskaran Pillai and Ismail showing the vehicle as New Vehicle, are arrayed as A-5 and A-6. The 1st petitioner who is alleged to have purchased the vehicle and the company through which he is stated to have purchased are arrayed as Accused No. 6 and 7 in C.C.No.10/2014 and A-7 and A-8 in C.C.No.9/2014. Thus, the 1st petitioner who is the Managing Director of the 2nd petitioner herein viz., M/s.TCP Ltd., is alleged to have purchased the vehicle and made payments in connection with the same. Thus, the petitioner and co-accused are alleged to have committed the offence under the provisions as stated above.

5. The learned senior counsel appearing for the petitioners contend that neither the registration certificate of the vehicles nor any other document relating to the above said vehicles has been registered in the name of the petitioners herein till date and they are not the owners of the vehicle either under the Motor vehicles Act or any other

law. It is further contended that the petitioners had no role in the alleged transaction of illegal import and even assuming that the petitioners are in possession, they cannot be treated as owners of the vehicle and no liability can be fastened on them. The learned senior counsel appearing for the petitioners also pointed out that to prove the charge of conspiracy, (i) the meeting of mind and (ii) the acts done by the conspirator are the two foremost ingredients. It is also stated that the act done should be illegal act by illegal means; unless and until the above ingredients are stated to be proved nothing can be presumed or assumed about the involvement of the accused in the allegation of conspiracy. In this regard, he relied upon the Ruling reported in 2012 (9) SCC 512 [CBI Vs. K.Narayana Rao] , wherein, it is held as follows:-

> " 20) The ingredients of the offence of criminal conspiracy are that there should be an agreement between the persons who are alleged to conspire and the said agreement should be for doing of an illegal act or for doing, by illegal means, an act which by itself may not be illegal. In other words, the essence of criminal conspiracy is an agreement to do an illegal act and such an agreement can be proved either by direct evidence or by circumstantial evidence or by both and in a matter of common experience that direct evidence to prove conspiracy is rarely available. Accordingly, the circumstances proved before and after the occurrence have to be considered to decide about the complicity of the accused. Even if some acts are proved to have committed, it must be clear that they were so committed in pursuance of an agreement made between the accused persons who were parties to the alleged conspiracy. Inferences from such proved circumstances regarding the guilt may be drawn only when such circumstances are incapable of any other reasonable explanation. In other words, an offence of conspiracy cannot be deemed to have been established on mere suspicion and surmises or inference which are not supported by cogent and acceptable evidence. "

6. On the other hand, the learned Special Public Prosecutor contended that the allegations against the petitioners herein are true and enough materials to establish the same are available and it is premature for the petitioners to contend that there is no case against them and the plea to interfere in the proceedings at this stage is unwarranted and unsustainable. The learned Special Public Prosecutor also contended that the sufficiency of the materials can be gone into only during the trial court and at this stage, it cannot be contended that there is no material to prove the allegations against the petitioners herein. It is also pointed out by the learned counsel for the respondent/State that during further investigation, new materials to connect

the petitioners in some other case relating to some other vehicle has been found and thus the plea of the petitioner should not be entertained at this stage.

7. It is evident from the averments in the final report filed by the respondent that A-1 Alex Joseph conspired with 1st petitioner herein who is arrayed as A-6, during 2002-2004 with a view to sell the above said vehicles in the name of the 2nd petitioner viz., M/s.TCP Ltd., and A-1 Alex Joseph, identified NRIs working in Dubai, who were planning to return back to India on "Transfer of Residence" Policy and through them A-1 brought vehicles after defacing the engine number and chassis number into India through Cochin Port, with the assistance of Customs House Agents who had been ranked as A-3 and A-4. The final report further states that the said persons in whose name cars are registered and imported from Foreign Country were not having enough means and their claim that the vehicles are old and used vehicles has not been accepted by the customs authority and the cars are valued at its original value which is almost 10 times higher by the customs official. As per the assessment of the customs department, the duty for the said two vehicles was levied at Rs.33,92,840/- (Mercedes Benz) and Rs.22,45,385/- (Toyota Land Cruiser) respectively and the same was remitted by the importers of the vehicle. The final report also states that as per the conditions under Transfer of Residence Scheme, the owners should not sell the vehicles for two years but that also was violated. Thus, as per the averment in Final Report, the vehicles were brought into India for the personal use of the importers arrayed as A-2 in both the cases were sold away to the petitioners herein in violation of the Rules and provisions as stated supra, causing loss of revenue to the State. Hence, the respondent/State contends that enough material has been gathered and the charge against the accused will be established before the trial court at the time of trial proceedings and as such, the respondent seeks dismissal of the above criminal original petitions. The learned Special Public Prosecutor took me through the entire charge sheet and disputed the factual aspects projected by the petitioners. However, the learned counsel for the respondent added that after filing of the charge sheet, new materials relating to some other vehicle which were found in possession of the petitioners herein is gathered and the same will prove the theory of conspiracy against the petitioners in import of the vehicles concerned. Thus the Respondent contends, this petition is premature and seeks dismissal of the same.

8. However, as rightly pointed out by the learned senior counsel for the petitioners, this court is concerned with the available materials and the charge alleged against the petitioners in respect of the case on hand as per the charge sheet filed on 30.04.2014. Admittedly till date, the owner of the vehicle is A-2 viz., Vijayadevan Baskaran Pillai. (Mercedes Benz) abd A-2 Ismail (Toyota Land Cruiser). The

Registration Book of the vehicles still stands in the name of the importer ie., above said A-2 only. Nothing is stated in the charge sheet to show that the name of the petitioner is found in any of the documents relating to either of the vehicle. It is contended that alleged circumstances for conspiracy like possession of vehicle, payment of money and getting Fancy Registration Number cannot be considered as circumstances for "Charge of Conspiracy" since all those acts occurred after the vehicle was imported into India. It is also contended that unless and until name transfer in favour of the petitioner is effected in Registration Book, he cannot be stated as owner of the vehicle and as such he cannot be held responsible for any violation in respect of the said vehicles. The learned counsel for the petitioners also relied upon the following Rulings in support of his contention:-

(1) 2008 (17) SCC 624 [P.P.Mohamed Vs. K.Rajappan & Others]

(2) Pushpa @ Leela and Others Shankunthala & Ors. Civil appeal No.6924/2005 dated 12.01.2011.

(3) (2012) 9 SCC 5129 [CBI vs. K.Narayana Rao]

(4) 1982 Crl.L.J.1611 [K.S.Gopinath Vs.S.Gopinathan]

It is therefore clear from the above said discussion and the Ruling relied upon by the learned senior counsel for the petitioners, only when the name of the petitioners is entered in the Registration Certificate, he can be deemed to be the owner of the vehicle and the same has not happened in the present case. Likewise, nothing is mentioned by the prosecution to show that the petitioners herein made any representation to the customs department at Cochin or Road Transport Department office at Chennai, relating to the vehicles involved in these cases. It is also pointed out that even assuming any representation has been made, it should have been false one and it should have induced the other party to act upon it to attract the penal provision of Section 415 and 420 IPC. It is pointed out that nothing is mentioned in the final report filed before the trial court that any representation was made by the petitioners herein before any of the authorities concerned who dealt with the vehicles as stated above. It is therefore clear that there is no material on record to show that the petitioners are the owners of the vehicles and likewise to prove that any steps were taken by them to bypass the customs and Motor Vehicles Rules in respect of the vehicles.

9. The contention of the prosecution is that sufficient documentary evidences are available to prove that the petitioner/accused Shri V.R.Venkatachalam had paid an amount of Rs.50 lakhs towards the value of one imported Mercedes Benz vehicle TN.TN-09-AK-3999 imported in the name of one Shri Vijayadevan Baskaran Pillai of Kerala State by way of cheque issued by the 2nd petitioner / M/s.TCP Ltd., Chennai. Document Nos.33,34, 35, 36, 38 and 39 cited in C.C.No.9/2014 would prove the purchase of this vehicle by the petitioner/accused from the master mind of this case viz., A-1 Alex C.Joseph

through M/s.Four By Four Motors, Chennai. Similarly, it is the contention of the respondent that in C.C.No.10/2014, the payment details of the Vehicle No.TN-09-AH-3999, imported in the name of Mohd. Ismail Abdulla of Calicut District, Kerala, purchased by the petitioner/accused V.R.Venkatachalam from Alex C.Joseph is not at all accounted in any of the companies run by him as Managing Director and these details are exclusively within the knowledge of the petitioner/accused only. However, this vehicle as well as the other seven vehicles were in his personal possession and were seized from his residence in the presence of independent witnesses, during the searches conducted at his residence on 21.03.2013. Thus the respondent contends that the vehicles are owned by the petitioners herein and the same will be established during the trial.

10. However, as stated above, the vehicles have not been transferred in the name of the petitioners herein till date and there is no document to connect them with the vehicles, as mentioned in the final report. It is also pointed out that the payments have been made allegedly on 13.02.2006, nearly 3 years after the vehicle was brought out from Cochin Port during 2003 and it cannot be stated that the petitioner conspired with the other accused in illegally importing the vehicle in 2003 itself. According to the prosecution, the vehicle was brought to Chennai by one L.W.38 Raheem and handed over to A-1 Alex Joseph who in turn handed over the same to the 1st petitioner herein. Pointing it out, the learned counsel for the petitioners contended that the said Witness Raheem has not disclosed the basic details of date of travel, the vehicle name driven by him from Cochin to Chennai, date of handing over the vehicle, the identity of vehicle etc. It is also pointed out that L.W.38 Raheem has only handed over the vehicle to A-1 Alex Joseph in Chennai and there is nothing on record to prove the subsequent handing over of the vehicle to the petitioners herein. The learned senior counsel for the petitioners also pointed out that Form 20 relied upon by the prosecution states that the vehicle was brought to Chennai by another carriage vehicle and not by L.W.38 Raheem. In such circumstances, the learned counsel for the petitioners contends that the claim of the prosecution that the vehicle was handed over to 1st petitioner, in Chennai as True purchasers and as such he is involved in conspiracy with other accused cannot be accepted. In the light of above said discussion, it is clear that the contention of the petitioners is to be accepted as just and proper.

11. The Prosecution also contended that several imported vehicles were recovered from the possession of these petitioners and the same will go to prove their involvement in the conspiracy. Disputing the same, the petitioners contends that vehicles were imported during 2003 and possession was identified only on 21-03-2013 nearly after 10 years. The learned senior counsel for the petitioners also contends

that even assuming that independent witnesses (L.W.48, 49) were present during the seizure of vehicle from 1st petitioner's premises, as there is no material to show that the vehicles were owned by the 1st petitioner, it will be of no use to prove the claim of prosecution of the involvement of the petitioners in the alleged conspiracy.

12. The learned senior counsel for the petitioners also pointed out that the claim of the prosecution that a loss of Rs.4,48,318/- and Rs.6,77,614/- occurred to the Government of Tamil Nadu relating to Entry Tax / Commercial Tax is unsustainable as the importer has obtained interim stay orders in W.P.Nos.17680/2004 and 23731/2004 and in such circumstances, the petitioners herein cannot be alleged to have colluded with other accused in causing Revenue loss as alleged by the Prosecution. As stated earlier, there is nothing on record to show that any representation was made by the petitioners to the Registration Authority. In such circumstances, the contention of the Petitioners is to be accepted.

13. Disputing the same, the Prosecution contends that even if there is a strong suspicion about the commission of the offence and involvement of the accused, it is sufficient to frame a charge and that at this stage of the case, there is no necessity of formulating the opinion about the prospect of conviction and relied upon the following Rulings in support their contentions:-

(1) Onkar Nath Mishra and others Vs. State (NCT of Delhi) and another reported in 2008(2) SCC page 561.

(2) Sanghi brothers (Indors) pvt Ltd., Vs Sanjay Choudhary and others reported in 2008 (10) SCC page 681.

(3) Rumi Dhar Vs. State of West Bengal and another reported in 2009 (6) SCC Page 364.

(4) Palwinder singh Vs. Balwinder Singh and others reported in 2008 (14) SCC page 504.

(5) Sajjan Kumar Vs. Central Bureau of Investigation reported in 2010 (9) SCC 368.

14. However, refuting the same, the petitioners contend that there is not even scope of material to establish any prima facie case against the petitioner. The petitioners also contend that P.Ws.13 and 14 have stated categorically that Commercial Tax / Entry Tax has to be paid by the owner of the car and as on date A-2 Vijayadevan Baskaran Pillai and Ismail are the importers and owners of the car mentioned above. Therefore, it is clear that the tax liability cannot be fastened on the petitioners and as such the allegation of the prosecution that the petitioners caused loss to the exchequer cannot be sustainable. The learned senior counsel for the

petitioners also pointed out that as per the prosecution case, totally 54 vehicles were imported by A-1 Alex Joseph and out of the same, 27 vehicles were imported in violation of Rules. In respect of the same, so far the respondent has filed 3 final reports under Section 173 Cr.P.C. before trial court; for 3 vehicles out of the said 27 vehicles regarding which investigation is completed and Prosecution claims that investigation is still going on in the same FIR in respect of the remaining vehicles, since documents relating to the same are in the Customs Office at Cochin and witnesses are yet to be identified. Pointing it out, the learned counsel for the petitioners contended that as investigation is yet to be completed, final report cannot be filed. The learned senior counsel for the petitioners also brought to the notice of the Court the last paragraph of the Final report and contended that investigation "is being conducted" while the Final Report is already filed and urged such a course is impermissible. The learned Senior counsel for the petitioners relied upon the judgment of this Court passed in PMC Mercantile Limited Vs. The State [Order of Madurai Bench of Madras High Court dated 31.07.2014 in Crl.R.C.No.231 of 2013], in support of his contention. In the said Ruling, it is held as follows:-

> "10....will make it amply clear that the code of criminal procedure contemplates submission of a final report only on completion of the investigation and whatever report that might have been submitted by the investigation officer before completion of the investigation will not satisfy the requirement of section 173(2) Cr.P.C., and such report shall be termed incomplete report based on which no cognizance of the offence can be taken by Judicial Magistrate or the Judge as the case may be."

15. It is therefore clear from the above said discussion that the petitioners herein are not the owners of the vehicles and there is no material worth the name has been projected by the prosecution to bring home either the charge of conspiracy or other charges levelled against the petitioners.

16. As stated above, the materials available do not disclose any illegal act or any act by illegal means has been committed by the petitioners herein as stipulated under Section 120B IPC. While the facts do not constitute commission of any offence, the theory of conspiracy does not have any place to stand. As such the charge under Section 120-B 467, 468, 468 r/w.471 IPC and Section 13(2) read with 13(1)(d) of Prevention of corruption Act is also not sustainable.

17. For the reasons stated above, as the prosecution is not able to place any tangible materials to prove the connection of the petitioners herein with the alleged offence, continuation of the prosecution against the petitioners would amount to abuse of process of law. Hence, the plea of the

petitioners that the respondent cannot be allowed to continue the prosecution against the petitioners, has to be entertained.

18. In the result, both the criminal original petitions are allowed. Accordingly Final Reports filed in C.C.Nos.9 and 10 of 2014 on the file of Special Judge for CBI Cases at Chennai against these petitioners are quashed. Consequently,connected MPs are closed.

Sd/-
Assistant Registrar(CS II)

//True Copy//

Sub Assistant Registrar

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To
1.The Special Judge for CBI Cases at Chennai.

2. The Inspector of Police
CBI: ACB:Chennai

3.The Public Prosecutor,
High Court, Madras.

Crl.O.Ps.3094 and 3095 of 2016

MR(CO)
GN(25/10/2017)