IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON: 02.02.2023

PRONOUNCED ON: 09.06.2023

CORAM:

THE HON'BLE Mr. JUSTICE P.VELMURUGAN

CRL.R.C.No.119 of 2020

R.Rathinakumar ... Petitioner

Vs.

State by
The Inspector of Police,
SPE/CBI/EOW/ Chennai. ... Respondent

Prayer: Criminal Revision filed under Section 397 read with 401 Cr.P.C., against the order of the learned IV Additional Sessions Judge, Chennai, passed in Criminal Appeal No.87 of 2012 dated 11.11.2019 by modifying the order of trial court ie., the Additional Chief Metropolitan Magistrate, Egmore, Chennai in C.C.No.10739 of 2013 dated 16.04.2012.

For petitioner : Mr.R.John Sathyan, Senior Advocate

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor for CBI Cases

CRL.R.C.No.538 of 2020

V.M.S.Hajee Mohamed ... Petitioner

Vs.

State by
The Inspector of Police,
SPE/CBI/EOW/ Chennai. ... Respondent

Prayer: Criminal Revision filed under Section 397 read with 401 Cr.P.C., against the order of the learned IV Additional Sessions Judge, Chennai, passed in Criminal Appeal No.86 of 2012 dated 11.11.2019 confirming the conviction and sentence imposed on the petitioner by the learned Additional Chief Metropolitan Magistrate, Egmore, Chennai in C.C.No.10739 of 2013 dated 16.04.2012.

For petitioner : Mr.K.Shankar and Mr.G.Sathiaraj

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor for CBI Cases

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CRL.R.C.No.69 of 2021

V.M.S.Jafarullah ... Petitioner

Vs.

State by
The Inspector of Police,
SPE/CBI/EOW/ Chennai. ... Respondent

Prayer: Criminal Revision filed under Section 397 read with 401 Cr.P.C., against the order of the learned IV Additional Sessions Judge, Chennai, passed in Criminal Appeal No.86 of 2012 dated 11.11.2019 confirming the judgment of conviction dated 16.04.2012 passed by the learned Additional Chief Metropolitan Magistrate, Chennai in C.C.No.10739 of 2013.

For petitioner : Mr.R.John Sathyan, Senior Advocate

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor for CBI Cases

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CRL.R.C.No.120 of 2020

S.Thillai Selvan ... Petitioner

Vs.

State by
The Inspector of Police,
SPE/CBI/EOW/ Chennai. ... Respondent

Prayer: Criminal Revision filed under Section 397 read with 401 Cr.P.C., against the order of the learned IV Additional Sessions Judge, City Civil Court, Chennai, passed in Criminal Appeal No.88 of 2012 dated 11.11.2019 modifying the order of trial court ie., the Additional Chief Metropolitan Magistrate, Chennai in C.C.No.10739 of 2013 dated 16.04.2012.

For petitioner : Mr.R.John Sathyan, Senior Advocate

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor for CBI Cases

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COMMON ORDER

The Criminal Revision Cases have been filed against the judgment dated 11.11.2019 passed in Criminal Appeal Nos.87, 86 and 88 of 2012 on the file of the learned IV Additional Sessions Judge, City Civil Court, Chennai, modifying/confirming the order dated 16.04.2012 passed in C.C.No.10739 of 2013 on the file of the Additional Chief Metropolitan Magistrate, Chennai.

2. The respondent/Police registered the case against five accused in RC4(E)/2002 for the offences under Sections 420, 120-B read with 420, 467, 468, 471 read with 468 IPC. After investigation, the respondent/Police laid the charge sheet before the learned Chief Metropolitan Magistrate, Egmore. The learned Chief Metropolitan Magistrate has taken the case on file in C.C.No.10739 of 2003 and made over the same to the Additional Chief Metropolitan Magistrate, Chennai, for disposal. The learned Additional Chief Metropolitan Magistrate framed the charges as against the accused are as follows:

Accused	charges
A1	420 IPC
A2 to A5	420 IPC and 120-B read with 420 IPC
A2 and A3	467, 468 and 471 read with 468 IPC

3. After framing charges, in order to substantiate the charges levelled against the petitioners, on the side of the prosecution, totally 41 witnesses were examined as P.Ws.1 to 41 and 306 documents were marked as Exs.P1 to P 306. However, no material object was exhibited. On the side of defence, no oral and documentary evidence was let in.

4. On conclusion of trial and hearing the arguments advanced on either side and on perusal of the materials placed on record, the trial court convicted and sentenced the accused as follows:

Accused	Charges framed under Section	Conviction and Sentence
A2 and A5	120-B read with 420 IPC	Three years Rigorous Imprisonment each and to pay fine of Rs.25,000/-each, in default to undergo Rigorous Imprisonment for six months each.

Accused	*Charges framed under Section*	*Conviction and Sentence*
A1	420 IPC	To pay fine of Rs.25,000/- and A2 and A3 are directed to pay the fine amount on behalf of A1, in default A2 and A3 shall undergo Rigorous Imprisonment for six months each
A2 to A5	420 IPC	Three years Rigorous Imprisonment each and to pay fine of Rs.25,000/-each, in default to undergo Rigorous Imprisonment for six months each.
A2 and A3	467 IPC	Three years Rigorous Imprisonment each and to pay fine of Rs.25,000/-each, in default to undergo Rigorous Imprisonment for six months each.
A2 and A3	468 IPC	Three years Rigorous Imprisonment each and to pay fine of Rs.25,000/-each, in default to undergo Rigorous Imprisonment for six months each.
A2 and A3	471 read with 468 IPC	Three years Rigorous Imprisonment each and to pay fine of Rs.25,000/-each, in default to undergo Rigorous Imprisonment for six months each.

Aggrieved by the judgment of the trial court, the accused have filed the following Criminal Appeals before the Principal Sessions Court, Chennai.

Accused	Criminal Appeal
A2 and A3	Crl.A.No.86 of 2012
A5	Crl.A.No.87 of 2012
A4	Crl.A.No.88 of 2012

Since the appeals arise out of common judgment, the learned Principal Sessions Judge, Chennai has taken the cases on file as stated above and made over the same to the IV Additional Sessions Court, Chennai, for disposal. The learned IV Additional Sessions Judge has taken all the appeals together and after hearing the arguments advanced on either side and considering the materials available on record, disposed of the appeals as under:

Accused	Appeal	Result
A2 and A3	Crl.A.No.86 of 2012	Dismissed
A5	Crl.A.No.87 of 2012	Partly allowed by confirming the judgment passed in C.C.No.10739 of 2003 on the file of the Additional Chief Metropolitan Magisterate, Chennai and reduced the sentence of imprisonment of three years rigorous imprisonment to one year Rigorous Imprisonment.

Accused	*Appeal*	*Result*
A4	Crl.A.No.88 of 2012	Partly allowed by confirming the judgment passed in C.C.No.10739 of 2003 on the file of the Additional Chief Metropolitan Magisterate, Chennai and reduced the sentence of imprisonment of three years rigorous imprisonment to one year Rigorous Imprisonment.

5. A1 is the private limited company under the name "Maharaja Saw Mill Private Limited" and was doing the business of importing timber from Singapore, Malaysia and Indonesia through Mangalore and Tuticorin Ports and to sell the timbers in India. A2 is the Managing Director , A2's wife Samsad Beevi, A3, A3's wife Asiya Banu, V.M.S.Abuthayar and V.M.S Mohamed Sharfudeen, who are the brothers of A2 and A3, who are the other Directors of the A1/Company. A3 is the sole proprietor of M/s.Maharaja Forest Products, which is engaged in importing timber. A4 is the proprietor of M/s.S2G Business Solutions, Chennai. A5 is the Assistant of A4.

6. It is the case of the prosecution that A2 to A5 have criminally conspired and cheated the State Bank of India, Overseas Branch, Chennai to a tune of Rs.2,18,16,306/-. A2 and A3, for and on behalf of A1 Company conspired and fraudulently availed cash credit limit of Rs.1 Crore and Letter of Credit (LoC) for Rs.3 Crores from State Bank of India, Overseas Branch, Chennai, for which, A2 and A3 opened a cash credit account in the name of A1/Company. Further, on 02.11.2001, A2 and A3 opened a LoC accounts in the name of A1/Company. A2 opened a LoC on the same day in the name of M/s.Sunlight Mercantile Private Limited, Singapore for US dollors, worth about Rs.51,82,721.76 for import of 501 CBM of Merbau Round Logs and imported the timber logs through Mangalore Port as per Bill of Lading dated 26.07.2001 and it was retired by A3 from State Bank of India, Overseas Bank, Chennai and delivery was taken, but the bill amount was not repaid to the bank. A3 opened the LoC account on 06.11.2001 at State Bank of India, Overseas Branch, Chennai for US Dollars 114977 in favour of M/s.Wajilam Exports Singapore Private Limited for importing of 598.5256 Selangan Batu Logs and A3 drew a Bill of Exchange on 17.11.2001 for US Dollars 114976.77 (Rs.56,80,522/-) in respect of the above said LoC and retired the import documents and delivery

was taken by way of consignments arrived through VMS Nicolar Star Voy No.01/01 through the clearing agent M/s.Hari and Company, Tuticorin, but the bill was not repaid by A1/Company to the Bank. Like-wise, A3 also, on the basis of Proforma invoice issued by M/s.Sunlight Mercantile Private Limited, Singapore, opened the LoC account with State Bank of India, Overseas Branch, Chennai on 27.11.2001 for US Dollars 107214 and imported 501 CBM Merbau Round Logs. Based on the above LoC, the Hongkong and Shangai Banking Corporation Limited, Singapore sent a Bill of Exchange bearing No.211438 dated 04.08.2001 for US Dollars worth about Rs.53,28.246/- and it was retired by A3 as per Bill of Entry No.200328. Even though the consignment was cleared through M/s.Dix Shipping Company, Mangalore, no payment was effected to State Bank of India, Overseas Branch, Chennai on the due date by A1/Company. A3 dishonestly obtained blank letter heads of M/s.Kanagam Timber Traders, signed by its Proprietor/A5 and without his knowledge and consent, A3 fraudulently and dishonestly fabricated false invoice, showing bogus sale of 150.4118 CBI of Burma Teak Round Logs to A1/Company and dishonestly submitted the same to State Bank of India, Overseas Branch, Chennai for opening an LoC account, dated 13.11.2001 for a sum of Rs. 53,11,789/- favouring M/s.Kanagam Timber Traders and it was dishonestly discounted through South Indian Bank, Chennai, by way of creating forged and fabricated delivery challan, Bill of Exchange etc., and pay order was obtained for Rs.51,71,735/- and the same was deposited in the account of M/s.Kanagam Timber Traders, which was fraudulently opened in the name of A5, showing as its proprietor and further, A3 also dishonestly obtained blank letter heads of K/s.Kanagm Timber Traders ,signed by its Proprietor and without his knowledge and consent, A3 fraudulently and dishonestly fabricated a false invoice showing the bogus sale of Round Logs worth about Rs.32,44,363/- to A1/Company and opened an LC and prepared false invoices, delivery challan, packing list and bill of exchange favoring M/s.Kanagam Timber Tranders drawn on A1/Company and they were discounted through A4 in South Indian Bank Limited, Woods Road Branch, Chennai and to pay order was obtained in favour of M/s.Kanagam Timber Traders. A4 deposited the abovesaid pay order in the account of M/s.Kanagam Timber Traders, which was fraudulently opened in the name of A5. A4 filed the cheque for Rs.30 lakhs in favour of VEE EM Ess Timber and Plywoods, owned by A3 and signed by A5. The outstanding loan amount of

Rs.1,07,72,178/- was partly adjusted and A4 induced A5 to issue a cheque dated 23.11.2001 for a sum of Rs.90,000/- favoring A1/Company and his cheque was deposited by A3 in the Cash Credit Account of A1/Company maintained with SBI, Overseas Branch, towards part payment for the outstanding loan amount and a bill of exchange dated 19.02.2002 for Rs.32,44,363/- was paid by State Bank of India, Overseas Branch, Chennai to South Indian Bank by debiting the Cash Credit Account of Accused Company. A3/Company got another cheque worth about Rs.54,000/- given by A5 from the account of M/s.Kanagam Timber Tranders and it was encashed by A3. A4 has issued cheque for Rs.17,000/- from M/s.Kanagam Timber Traders account and took his service charges. A3 to A5 have exhausted the discounted bill amount of Rs.31,58,202/-. Apart from the above transactions, A3/Company opened Cash Credit Account No.888 on 13.12.1998, with Central Bank of India, Royapettah Branch, Chennai, in the name of M/s. Southern Timber Traders. A3 impersonated and signed as N.M.Shahul Hameed, obtained the credit facilities from the Bank. But, the said Shahul Hameed, the brother-in-law of A3, died on 19.01.1996. On 06.11.2002, there was a debit balance of Rs.1,62,72,852.86p/- in the abovesaid bank account. To reduce the debit balance, A3 used cheque

No.137004 dated 06.11.2001 for Rs.28,05,000/- from cash credit account of A1/Company signed by A2 and obtained a banker's cheque for Rs.28,00,000/- favouring M/s.Kanagam trading Services owned by A5. All the accused persons conspired and cheated the State Bank of India, one way or the other, as stated above. Hence the case was registered by the respondent/Police and investigation, they laid a charge sheet. The trial Court, after hearing the arguments advanced on either side, perused the materials available on record and convicted and sentenced the accused persons as tabulated above. A1 is the company. A2 and A3 are the Directors of the Company who have filed Criminal Appeals before the Court below and the same were dismissed on11.11.2019. However, the Criminal Appeals filed by A4 and A5 were partly allowed with the modification of reduced sentence as tabulated above. Challenging the said dismissal, the present Criminal Revision Cases are filed.

7. Learned counsel for the petitioners submitted that P.W.38 has not deposed about the link between A5 with other accused. The trial Court had erroneously considered as if P.W.38 has given deposition about the link between A4 and A5. There is no evidence to support the conclusion that A5 is

not a business man and absolutely, there is no evidence that A4 helped in opening the accounts and has taken commission from A3 and A5. Evidence of P.W.8, P.W.20, P.W.21 and P.W.36 was not properly appreciated by the trial Court and during cross examination, they have deposed that Kanagam Timber Traders is not liable to State Bank of India as per UCPD guidelines and hence they have not filed any complaint against the Kanagam Timber Traders. P.W.22 has also not supported the case of the prosecution. Therefore, evidence of P.Ws.8, 20, 21 and 36 is enough to dismiss the case of the prosecution. The prosecution failed to appreciate the evidence in right perspective and erroneously convicted all the accused, who are the petitioners herein as if they have entered into criminal conspiracy and cheated the State Bank of India. The trial Court failed to consider the admission of P.W.26 and 27 that there has been business transaction between A1/Company and their respective companies since 1993. Further, there is no evidence available on record to substantiate that the petitioners had produced the forged bills and invoices, without there being actual sale or purchase for availing cash credit limit or LoC. The trial Court failed to consider the usual practice for LoC and also the Bank Guarantee. The trial Court failed to appreciate the evidence and erroneously convicted the accused. Unfortunately, the appellate court also failed to re-appreicate the entire evidence, as the appellate Court, as a final Court of fact, has to re-appreciate the entire evidence, independently and has to give independent conclusion, whereas, the appellate court simply endorsed the view of the trial Court. However, the appellate court modified the quantum of sentence alone. The Trial court a well as the appellate Court failed to appreciate the Rules and Regulations provided in UCPD 1993, UCPD 1991 and ICC 500 which are governed by Banks internationally for LoC. As per UCPD 1993 (Article 3) guidelines, credit issuance of LoC and physical sales are two separate transactions. The trial court failed to appreciate the evidence of P.W.15 and P.W.28, who had categorically stated that the materials were supplied without insisting on LoC from a particular Bank, as it is not based on the pure transaction done by them on day-to-day basis. The trial Court failed to appreciate the positive evidence in the cross examination of P.W.15 by the defence to show that the investigating agency was bent on fixing the appellant/accused, rather than finding out the truth. Further, both the Courts below failed to appreciate and re-appreciate the evidence of the Bank Officials P.Ws.8, 20, 21 and 36 who had deposed during the cross examination that

Kanagam Timber Traders is not liable to State Bank of India as per UCPD guidelines and hence, they have not filed any complaint against Kanagam Timber Traders, moreover, there is no adverse remark as against Kanagam Timber Services by its Banker P.W.22. Both the Courts below failed to consider the contradictions and discrepancies found in the evidence of the prosecution witnesses. The trial court erroneously held that all the accused have been found guilty for the alleged charges and unfortunately, the appellate Court also failed to re-appreciate the evidence and simply endorsed the view of the trial Court regarding the commission of offence for the charges framed against them.

8. Mr.K.Srinivasan, learned Special Public Prosecutor appearing for CBI Cases, submitted that the prosecution produced documents Exs.P.59 and 60 to prove that the A2 is the Managing Director of A1/Company and A3 is also one of the Directors of A1/Company. The abovesaid A1/Company by name and style of M/s.Maharaja Saw Mill Private Limited, was engaged in the business of importing timber from Singapore, Malaysia and Indonesia, through Mangalore and Tuticorin Ports to sell the timbers in India and they have opened Cash Credit Account and LoC Account and obtained Cash Credit Limit of Rs.1 Crore

and LoC (Import and Inland) limit of Rs.3 Crores from State Bank of India, Overseas Branch, Chennai, to avail the credit facility. To avail cash credit and LoC facilities, A2 and A3 have furnished title deeds of properties as collateral security. The respective wives and brothers of A2 and A3 have also offered their properties for collateral security and they created an equitable mortgage in favour of State Government of India and Exs.P79 to 83 also proved the same. It is not in dispute that A1/Company, through A2 and A3 had applied for cash credit facilities and LoC facilities with the State Bank of India, Overseas Branch, Chennai to the tune of Rs.1 Crore and Rs.3 Crores respectively. A1/Company had also offered collateral security, on the basis of which, State Bank of India, Overseas Branch, Chennai sanctioned cash credit facilities and LoC facilities to A1/Company namely, Maharaja Saw Mill Private Limited. A2 was the Managing Director and A3 is the sole proprietor of M/s.Maharaja Forest Products. A2 and A3 had administered the day-to-day affairs of the said A1/Company. A3 has already availed the cash credit facility from Union Bank of India, Egmore Branch by way of furnishing the title deeds as collateral security. P.W.1 stated in his complaint that A1/Company has availed cash credit facilities and LoC facilities to the tune of Rs.One Crore and Rs.Three

Crores from the State Bank of India, Overseas Branch, Chennai, by producing forged and fabricated documents as collateral security, which are already given to the Union Bank of India. Evidence of Sub Registrar established the fact that Ex.P9, 24, 42, 44, 55 and 86 were already mortgaged by A3 with the Union Bank of India as collateral security to avail cash credit facility and LoC facility for M/s.Maharaja Forest Products Limited. The said documents were submitted to the State Bank of India, Overseas Branch, Chennai to get sanction of cash credit facility and LoC facility and subsequently, they have failed to repay the loan and in order to prove the same, on the side of the prosecution, P.Ws.8, 20, 35, 36 were examined and they have clearly deposed as to how A1/Company to A3 opened the account and as to how the accused availed the cash credit facilities and LoC facilities and also stated that the documents submitted by the accused persons for collateral security, are fabricated documents. Evidence of P.W.37 clearly proved that the documents produced by A2 and A3, on behalf of A1/Company, are absolutely fake documents and the same have been forged, fabricated and created by A2. A3 and A5 have colluded together and criminally conspired along with other accused persons and opened account with the Federal Bank as a Proprietor of M/s.Kanagam

Timber Traders, through A4 and it is proved from the evidence of P.W.22 and Exs.P.125 and 127. From the oral and documentary evidence, the prosecution has proved its case beyond reasonable doubt and the trial Court rightly appreciated the evidence and convicted all the accused persons. The Appellate Court also re-appreciated the evidence. However, considering the involvement of the accused in the offence, sentences of imprisonment alone were modified by the appellate court. Hence, there are no merits in the Criminal Revision Petitions and the same are liable to be dismissed.

9. Heard the learned counsel appearing for the petitioners and the learned Special Public Prosecutor appearing for the respondent and perused the materials available on record.

10. In order to prove the charges framed against the petitioners, on the side of the prosecution, totally 41 witnesses were examined as P.W.1 to P.W.41 and 306 documents were exhibited as Ex.P1 to Ex.P306. From the oral and documentary evidence, it is proved that A1 is the private limited company and A2 is the Managing Director of A1/Company. A3 is also one of the Directors of

A1/Company. Further, it is proved that A2 and A3 have linked with day-to-day affairs of A1/Company. It is further proved that, in the name of A1/Company, A2 and A3 opened cash credit accounts with State Bank of India, Overseas Branch, Chennai and they have also availed cash credit facilities and LoC facilities to the tune of Rs.One Crore and Rs.Three Crores to A1/Company, namely M/s.Maharaja Saw Mill Private Limited.

11. From the oral and documentary evidence, it is proved that A3 already availed cash credit facility at the Union Bank of India by depositing sale deeds as collateral security and they have also applied for cash credit facilities at the State Bank of India, Overseas Branch, Chennai.

12. From the evidence of P.W.1, it is proved that A1/Company has given forged and fabricated documents as collateral security for availing cash credit facilities and LoC facilities from the State Bank of India, Overseas Branch, Chennai, by using the very same documents already deposited with the Union Bank of India. From the oral and documentary evidence, it is found that A1/Company has availed cash credit facilities and LoC facilities from two

various Banks by producing documents/title deeds as collateral security. If so, the documents which are produced before one of the Bank are original and the documents produced before the other Bank are forged documents.

13. In order to prove the prosecution case, regarding forged and fabricated sale deeds, actual sale deeds maintained in the respective Sub Registrar Office are produced through Sub Registrars ie., Exs.P.9, 24, 42, 44, 55 and 186 and it is found that the properties were already mortgaged by A3 with Union Bank of India as security to avail the cash credit limit and LoC facilities for A1/Company.

14. Evidence of P.Ws.8, 19, 20, 35 and 36 clearly proved that the documents submitted by A2 and A3 in State Bank of India, Overseas Branch, as collateral security are forged/fabricated documents.

15. Further, it is proved that Exs.28, 43 and 45 are the forged and fabricated documents prepared by A2 and A3 for and on behalf of A1/Company. From the oral and documentary evidence, it is proved that A2 and A3 criminally conspired to cheat the State Bank of India, Overseas Branch,

by way of submitting the forged and fabricated title deeds as genuine. Moreover, the evidence of P.W.35 and P.W.37, and Ex.P.26 clearly proved that A2 and A3 created forged documents for and on behalf of A1/Company for availing loan facility. Prosecution has proved that P.W.35/Seller did not sign in Ex.P26, which is a forged document, produced before the State Bank of India, as collateral security.

16. P.W.18-Sub Registrar, District Registrar Office, Anna Nagar also confirmed that there are differences between Ex.P24-the original document and Ex.P26- the document pledged with the Bank. From the evidence of P.W.37-Finger Print Expert, it is also proved that Ex.P26 is a forged document. Similarly, it is proved from the evidence of P.W.18 that Exs.P54 and 56 are forged documents. Thus, from the evidence of P.W.14 Sub Registrar, it is proved that Exs.P43 and 45 are forged documents .Evidence of P.W.15 clearly shows that the link of A5 with other accused persons. It is proved from Ex.P.130 that the cheque was issued in favour of M/s.T.M.Trading Agencies and A4 prepared the cheques from the Account of M/s.Kanagam Timber Traders to M/s.T.M.Trading Agencies. Further, A4 also prepared Ex.P.131

cheque in favour of V.M.S.Timbers & Plywoods, which is owned by A3. Subsequently, A4 prepared Ex.P.132 cheque in favour of M/s.T.M.Trading Agencies which belongs to A5.

17. From the documents especially, Exs.P129, 130 and 132, it is clear that the link between A3 to A5 is clearly established. The trial Court appreciated the abovesaid oral and documentary evidence and found that A3 and A5 colluded together by entering into a criminal conspiracy with the other accused persons at the instigation of A3. From the evidence of P.W.22, it is clearly established that A5 opened an account with Federal Bank under Ex.P125. Evidence of P.Ws.21,22, and 31 clearly established the transaction and also the link between A3 to A5.

18. The trial Court rightly appreciated the oral and documentary evidence produced by the prosecution and found that A5 criminally conspired with other accused and cheated the State Bank of India, Overseas Branch, Chennai for and on behalf of A1/Company and further, they have also prepared a proforma Invoice, packing list, delivery challans etc., which were forged for the purpose of availing the Inland LC without actual transaction of timber business by

A1/Company.

19. On a careful perusal of the oral and documentary evidence, this Court finds that the prosecution proved the charged offences as against all the accused persons. Both the trial Court as well as the appellate Court rightly appreciated and re-appreciated the entire evidence and convicted the accused as tabulated above. But, the appellate Court also rightly re-appreciated the entire evidence and considering the nature of involvement of the accused, the sentence alone was modified .

20. The scope of the revision is very limited and the revisional court, while dealing with the revision petitions has to see as to whether there is any perversity in the appreciation of evidence in the judgment of the Courts below. It is a well settled proposition of law that the Revisional Court cannot sit in the arm chair of the appellate court and re-appreciate the entire materials. Therefore, to meet the ends of justice, this Court has to see is there any irregularity, illegality and impropriety in the appreciation of the materials. This Court does not find any perversity in appreciation of evidence by both the

Courts below as laid down by the Hon'ble Supreme Court in umpteen number of decisions. There is no reason to interfere with the impugned judgments of both the Courts below. Therefore, all the Revision Cases are liable to be dismissed for the reasons as discussed above. Accordingly, all the Revision Cases are dismissed. Since the revision petitioners/A2 to A5 are on bail, the trial Court is directed to take steps to secure their custody to undergo the remaining period of sentence, if any.

09.06.2023

mfa
Index:Yes/No
Speaking Order: Yes/No
Neutral Citation: Yes/No

P.VELMURUGAN, J.

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To

1. The IV Additional Sessions Judge,
   IV Additional Sessions Court,
   Chennai.
2. The Additional Chief Metropolitan Magistrate,
   Egmore, Chennai.

3. The Inspector of Police,
   SPE/CBI/EOW/ Chennai.

4. The Special Public Prosecutor for CBI Cases
   High Court,
   Chennai.

Pre delivery order made in
Crl.R.C.Nos.119, 120 & 538 of 2020
and
Crl.R.C.No.69 of 2021

09.06.2023