IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on : 11.09.2023	Pronounced on : 10.10.2023

CORAM

THE HONOURABLE Dr. JUSTICE **G.JAYACHANDRAN**

Criminal Appeal Nos.660, 725 & 849 of 2018

[Crl.A.No.660 of 2018 against C.C.No.8 of 2012]

1. B.Prethik
S/o.P.C.Bojappan,
Mg.Partner, Sri Sivamalai Motors,
No.192, Bajana Koil Street,
Thurinjapuram Village & Post,
Tiruvannamalai Taluk & Dist.
Pin-606 805.
2. B.Arivukili
W/o.P.C.Bojappan,
Partner, Sri Sivamalai Motors,
No.192, Bajana Koil Street,
Thurinjapuram Village & Post,
Tiruvannamalai Taluk & Dist.
Pin-606 805.

... Appellant/Accused No.3 & 4

/versus/

State rep. By
The Inspector of Police,
SPE/CBI/ACB/Chennai.

... Respondent/Complainant

Prayer: Criminal Appeal has been filed under Section 374(2) of Cr.P.C., praying to set aside the conviction and sentences passed by the lower Court in C.C.No.8 of 2012 dated 23.10.2018 by the Court of XI Addl. & Special Judge for CBI cases relating to Banks and Financial Institutions at Chennai.

For Appellants : Mr.T.Sivananthan

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor (C.B.I).

[Crl.A.No.725 of 2018 against C.C.No.8 of 2012]

G.Kasinathan
S/o.Gurusamy
D.No.10A, South Raja Street,
Uthukuli,
Tiruppur 638 751.

... Appellant/Accused No.2

/versus/

The State rep. by
The Inspector of Police,
Central Bureau of Investigation,
ACB/Chennai.
(R.C.No.22/A/2010). ... Respondent/Complainant

Prayer: Criminal Appeal has been filed under Section 374(2) of Cr.P.C., pleased to set aside the judgment passed in C.C.No.8 of 2012 dated 23.10.2018 on the file of learned XI Additional Special Session Court, Chennai (Banks and finance industrial related CBI case).

For Appellant : Mr.K.Selvamani

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor (C.B.I).

[Crl.A.No.849 of 2018 against C.C.No.8 of 2012]

1. M.Krishnamurthy
S/o.Munusamy
Devanampattu Village & Post
Tiruvannamalai Talk and Dist.

2. N.Sekar
S/o.Narayanasamy,
Melpalanandhal Village & Post,
Tiruvannamalai Taluk & Dist.

... Appellant/Accused No.5 & 6

/versus/

State rep. by
The Inspector of Police,
SPE/CBI/ACB/ Chennai.

... Respondent/Complainant

Prayer: Criminal Appeal has been filed under Section 374(2) of Cr.P.C., pleased to set aside the judgement and sentences passed by the lower Court in C.C.No.8 of 2012 dated 23.10.2018 by the Court of XI Additional & Special Judge for CBI cases relating to Banks and Financial Institutions at Chennai.

For Appellants : Mr.T.Sivananthan

For Respondent : Mr.K.Srinivasan,
Special Public Prosecutor (C.B.I).

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C O M M O N J U D G M E N T

On 21.05.2010, based on the complaint received from the AGM, Union Bank of India, Regional Office, Salem, the Superintendent of Police, CBI at Chennai registered a case in Crime No.RC MA1 2010 A 0022 against 10 named accused and others for offences under Section 120B r/w 420, 409, 467, 468 r/w 471 IPC and Sections 13(2) r/w 13(1)(d) of PC Act.

2. The gist of the complaint was that during the period between 12.02.2008 and 14.12.2008, Shri V.Kannan while serving as Branch Manager, Union Bank of India, Thiruvannamalai, Shri R.Vijayan, an agent for tractor dealers and various firms with the connivance of each other entered into a criminal conspiracy with an intent to cheat the Union Bank of India, Thiruvannamalai Branch in the matter of sanctioning agricultural and crop loans etc. In pursuance of the conspiracy, Shri V.Kannan sanctioned and disbursed crop loans, pipe loans, etc., to an extent of Rs.101.38 lacs to the borrowers who were canvassed and brought by the agent and the dealers firm without adequate primary security and by accepting fake and fabricated documents. Thereby, they caused a wrongful loss to a tune of Rs.109.22 lacs to the bank including interest as on 31.03.2010.

3. On completion of investigation, the Investigation Officer filed 8 separate final reports for each set of conspiracy and conspirators. The accused are the bank managers, traders/suppliers, facilitators and borrowers. These 8 final reports were taken cognizance by the Trial Court and assigned C.C.No.4 of 2012 to C.C.No.11 of 2012.

4. In C.C.No.8 of 2012, the final report filed against 6 accused, Some of the FIR named accused were not sent for trial and their names are shown in the

column II. The sum and substance of the final report is that V.Kannan (A1), Branch Manager of Union Bank of India, Tiruvannamalai and his successor G.Kasinathan (A2) had entertained the defective agricultural loan applications given by M.Krishnamurthy (A5) and N.Sekar (A6). By abusing their official position, A1 & A2 dishonestly and fraudulently sanctioned loans in the name of M.Krishnamurthy (A5) and N.Sekar (A6) with connivance of the suppliers of Power Tiller (A3 & A4). Fabricated invoices and land Revenue records in the name of M.Krishnamurthy (A5) and N.Sekar (A6) were created and used as genuine documents for the purpose of getting loan. Without any intention to purchase Power Tiller/attachment/Tractors, A5 & A6 applied for loan with forged documents and A3 & A4, as partners of M/s.Shri Sivamalai Motors, Tiruvannamalai in connivance with A5 & A6 issued fabricated invoices as if the Power Tillers were sold to A5 & A6.

5. The Trial Court initially framed charges on 05.01.2016 and later, altered on 08.01.2018 for offences under Sections 120B r/w 409 IPC, 420, 467, 468 & 471 IPC and Section 13(2) r//w 13(1) (d) of PC Act. Out of six accused, A1 & A2 both are public servants, as Branch Manager, Union Bank of India, Tiruvannamalai Branch. A3 & A4 are the Managing Partner and Partner respectively of M/s.Shri Sivamalai Motors and A5 & A6 are the borrowers, who

availed the Power Tiller loan, but did not buy it.

6. On 18.12.2008, the Power Tiller loan for Rs.2,10,000/- was sanctioned to M.Krishnamurthy (A5) by V.Kannan (A1). The loan file is marked as Ex.P12 series along with the application, the Adangal is enclosed for the property, which stands in the name of M.Krishnamurthy (A5). Though M.Krishnamurthy (A5) had only 2 acres of land and not eligible for the Power Tiller loan, V.Kannan (A1) had sanctioned the loan, without any valuation report or cash receipt and invoice. The sanction advice prepared for this loan is by A1 & A2. The investigation has disclosed that M.Krishnamurthy has not purchased any Power Tiller from out of the loan availed by him. The land mortgaged by M.Krishnamurthy is co-owned by 2 others. A1 & A2 had not conducted pre sanction inspection and post sanction inspection. The hypothecation agreement, simple loan agreement and the demand promissory note does not contain the required particulars. While the property jointly belongs to M.Krishnamurthy, Pushparaj and Arjunan, the Memorandum of deposit of Title Deed executed only by M.Krishnamurthy for the property given as collateral security. The other co-owners were shown and signed as guarantors for the loan.

7. Ex.P13 is the loan file of N.Sekar (A6). The Power Tiller loan for A6 sanctioned by G.Kasinathan (A2) based on the proforma invoice given by

M/s.Shri Sivamalai Motors, loan has been sanctioned. N.Sekar (A6) owned land measuring 2.82 acres and he is not eligible for Power Tiller loan. However, A2 had sanctioned the loan and disbursed the loan even without the signature of N.Sekar (A6) in the application for loan. The loan application is filled by V.Kannan (A1). The invoice issued by M/s.Shri Sivamaly Motors does not contain the Engine number and Chassis number and the signature of the borrower to prove that Power Tiller was sold to A6 and he took delivery of the Power Tiller. The sanction advice prepared by A1 and signed by A2 for the loan without conducting post sanction inspection.

8. To prove the charges, the prosecution examined 14 witnesses and marked 49 exhibits. In defence, 6 exhibits were marked, as a Court document statement of account with No Dues certificate of M.Krishnamurthy (A5) marked as Ex.C1.

9. The Trial Court on appreciating the evidence let in by the prosecution through its witnesses and documents held A-1 Kannan not guilty, since the loan was not disbursed during his tenure. Court found A2 to A6 guilty and sentenced them to undergo imprisonment as below:-

Name of the accused	*Charges*	*Punishment*
A2	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w	To undergo 4 years R.I and fine of Rs.10,000/-, in default to undergo 1

Name of the accused	***Charges***	***Punishment***
	13(1)(d) of P.C Act	year S.I.
	U/s.420 IPC	To undergo 4 years R.I., and fine of Rs.10,000/-, in default to undergo 1 year S.I
	U/s.13(2) r/w 13(1) (d) of P.C. Act	To undergo 4 years R.I., and fine of Rs.10,000/-, in default to undergo one year S.I
	U/s 409 IPC	To undergo 4 years R.I and fine of Rs.10,000/- in default to undergo one year S.I
A3	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w 13(1)(d) of P.C.Act	To undergo 4 years R.I and fine of Rs.10,000/-, in default to undergo one year S.I.
	U/s.420 IPC	To undergo 4 years R.I, and fine of Rs.10,000/-, in default to undergo one year S.I.
A4	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w 13(1)(d) of P.C.Act	To undergo two years R.I and fine of Rs.5,000/-, in default to undergo 6 months S.I.
	U/S.420 IPC	To undergo two years R.I and fine of Rs.5,000/-, in default to undergo 6 months S.I
A5 & A6	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w 13(1)(d) of P.C.Act	To undergo one year R.I each and fine of Rs.1,000/- each, in default to undergo 3 months S.I each.
	U/S.420 IPC	To undergo one year R.I each and fine of Rs.1,000/- each, in default to undergo 3 months S.I each

10. The Trial Court, on appreciation of evidence held that only after A1 got relieved from the post of Branch Manger and succeeded by A2, the loan amount disbursed to A5 & A6. A3 & A4 being the dealers of Power Tiller had

received the money through pay order for supply of Power Tiller to A5 & A6. The pay orders have been issued by A2. After received the money, the Power Tillers not been delivered to A5 & A6. Records fabricated as if power tiller was sold and the loan money been misappropriated by these accused persons.

11. The sentence imposed on A2 in C.C.No.8 of 2012 ordered to be run concurrently along with the sentence imposed in C.C.No.4 of 2012. The period of sentence already undergone ordered to be set off.

12. There are 3 sets of accused. As far as A2 is concerned, he is the Bank Manager and a public servant. Though V.Kannan (A1) predecessor of A2 was also tried in this case, the Trial Court found that the loan was processed and sanctioned during the tenure of A2 and therefore, A1 was acquitted. The evidence against A2 is that he had not conducted pre sanction inspection. He has not collected the details regarding the Power Tiller sold by A3 & A4 to A5 & A6. The invoices furnished for the sanction of loan does not contain the details about the Power Tillers. The loan condition mandates the registration of the Power Tiller with Regional Transport Authority. In this case, the Power Tiller which alleged to have been purchased by A5 and A6 from Shri Shivamalai Motors not registered with RTA. The Engine number and Chassis number does not find place in the invoices for power tiller alleged to have sold

by A3 & A4.

13. The learned counsel appearing for the appellant G.Kasinathan (A2) in Crl.A.No.725 of 2018 submitted that the Trial Court had proceeded against this appellant (A2) on misconception of fact, as if the Power Tiller loan sanctioned to ineligible persons and disbursed for non purchase of Power Tillers, thereby, caused loss to the Bank. In fact, both M.Krishnamurthy (A5) as well as N.Sekar (A6), who have purchased the Power Tiller are farmers, eligible for the loan. There is no subsidy involved and therefore, any farmer who wish to own a Power Tiller can avail loan provided he furnish adequate security irrespective of the extent of the land he holds. The two loans in this case were sanctioned after the properties of M.Krishnamurthy(A-5) and N.Sekar (A-6) were taken as collateral security. The contention of the prosecution that when there are other owners for the property, but suppressing that fact the said property was taken as collateral security from M.Krishnamurthy is not a full truth. The property given as collateral security for the loan availed by M.Krishnamurthy. The other two co-owners have signed the memorandum of deposit of title deed as guarantors. The allegation that the Power Tiller not registered with RTA is not a violation of the Motor Vehicles Act, since the registration of Power Tiller with RTA is only optional and the same has been admitted by PW2 and other prosecution

witnesses.

14. In the name of enquiry, the entire loan files were taken away by the Regional Office at Salem and the loan files, which is in booklet form is segregated and only few documents are placed before the Court after screening the documents which are favorable to the accused. The defence documents show that after departmental enquiry, A2 was re-employed and allowed to retire, while so, prosecuting him for misconduct for causing pecuniary loss to the Bank is ill found. Particularly, even after the borrowers settled their loan pending trial.

15. Crl.A.No.660 of 2018 is preferred by B.Pratheek (A3) & B.Arivukkili (A4), who are the Managing Partner and Partner of M/s.Shri Sivamalai Motors. The prime contention raised by the appellants is that the Power Tiller was supplied by the firm M/s.Shri Sivamalai Motors, whereas without prosecuting the firm, the partners are arrayed as A3 & A4. The said prosecution is contrary to the judgment of Hon'ble Supreme Court rendered in ***Aneeta Hada Vs. Godfather Travels and Tours Private Limited*** reported in ***(2012) 3 SCC (Crl.) 241.*** No proper reason given by the prosecution to prosecute the partners without prosecuting the firm. There is no evidence on the side of the prosecution to prove the criminal conspiracy between the Banker,

borrowers and the supplier. The link in the chain of alleged conspiracy not complete and missing. To attract the charge of conspiracy, there must be a knowledge about what the co-conspirator wanted to achieve. As dealer in Power Tiller, proforma invoice was given to the intending purchasers. On receiving the money from the Bank, Power Tiller was sold to A5 & A6 as per the invoice. The registration of the Power Tiller with RTA and insurance cover of the Power Tiller is not within the responsibility of the dealer, who sold the Power Tiller. Likewise, the non payment of the due by the borrowers also cannot be attributed to the dealer. Therefore, contended that it is a misconception of fact that for ineligible farmers, Power Tiller loan sanctioned and without selling the Power Tiller, they have received the money from the Bank.

16. Also, strong exception being taken to the admissibility of Ex.P49, the proceedings recorded by the IO in the course of the investigation, wherein the borrower M.Krishnamurthy had signed stating that he had not purchased Power Tiller. It is also contended that M.Krishnamurthy had cleared the loan amount as early as May, 2011. The statement of account marked as Ex.C1 would go to show that the Bank has not incurred any loss for the loan sanctioned in the year 2008 and recovered it within a period of three years, even though, the term loan for Power Tiller is upto 8 years.

17. The borrowers M.Krishnamurthy (A5) and N.Sekar (A6) have preferred the Crl.A.No.849 of 2018, wherein it is contended that there is no element of criminal conspiracy in the loan transaction entered between the appellants and the Bank. The property given as collateral security are the agricultural land owned by the borrowers and for the agricultural purpose they purchased the Power Tiller by availing financial assistance from Union Bank of India. The loan due was cleared and the bank has issued the no due certificate Ex C-1. The loan for power tiller not availed under any Central or State subsidiary scheme. No subsidy paid by the Government or by Bank. It is a simple loan transaction for purchase of Power Tiller based on hypothecation of the Power Tiller as primary security and the landed property of the borrower as collateral security. There cannot be restriction or limitation regarding the extent of land holding. A person cannot be deprived of loan, because he has lesser extent of land than prescribed. Even if there is any violation of this condition, it is at the most error of discretion and not a criminal misconduct to prosecute More so, when the borrowers have cleared the loan well within the period prescribed for the term loan.

18. The learned Special Public Prosecutor (CBI) appearing for the respondent submitted that the process of loan application and sanction of loan

from the inception done with the dishonest intention knowing well that the applicants A5 & A6 had no intention to purchase Power Tiller, but to misappropriate the loan amount. The payment of loan amount subsequently after registration of the complaint and pending trial, without proving the purchase of Power Tiller is a fact to be drawn adverse inference against the borrowers. The omission to mention Engine number and Chassis number in the loan document, the omission to insure the vehicle and omission to register the vehicle at RTA, non payment of due in isolation as well as cumulatively prove that there was dishonest intention and meeting of mind between the Banker, borrower and Traders to create fabricated invoice and misappropriate the loan amount .

19. In a case of conspiracy, fraud and cheating the offences done in secrecy with a dishonest intention. The overtact of the parties shall emanate from their participation in the conspiracy to commit the crime. The non-prosecution of the Firm, which is not a juristic body, will not impair the prosecution. The principle laid down by the Hon'ble Supreme Court in ***Aneeta Hada***'s case, has no relevance to the facts of the present case where A3 & A4, as individuals and partners of a firm. The overtact against A3 and A4 are they had created invoice and received the loan amount from the Bank and encashed

it through Bank the account maintained by them in the Corporation Bank, Tiruvannamalai Branch. It is pertinent to record at this juncture before proceeding further that M/s.Shri Sivamalai Motors is an unregistered Partnership firm. They are partners of an unregistered partnership firm. The firm cannot be sued or sue unlike a company which is a jurisdic body represented through a human agency. The principle laid in ***Aneeta Hada's*** case is in respect of offence by Company under NI Act and the said dictum is not applicable to the appellants herein, who have borrowed loan executing pronotes and deeds personally.

20. Heard the learned Counsel for the appellants. Records perused. The submission made by the learned Special Public Prosecutor appearing for the respondent/C.B.I taken into consideration.

21. The case of the prosecution is that M.Krishnamurthy and N.Sekar, who availed the Power Tiller loan from Union Bank of India, Tiruvannamalai Branch, had not purchased the Power Tiller, but misappropriated the loan amount in connivance with the dealers A3 & A4. A2, who was the then Manager of the Branch, had released the loan without proper verification of documents furnished for availing the loan and had not conducted pre sanction inspection to confirm whether A3 & A4 sold any Power Tiller to A5 & A6.

22. To prove these facts, which attracts the offence of conspiracy, misconduct by public servant, cheating and breach of trust by the employee, the Trial Court has relied on the documentary evidence such as the loan application, invoice, circulars of Union Bank India. The statement of account of M/s.Shri Sivamalai Motors owned by M.Krishnamurthy and N.Sekar.

23. Exs.P12 & Ex P13 are the files related to the loan sanctioned to M.Krishnamurthy & N.Sekar respectively. Nowhere in these two files, there is a reference about the Engine number and Chassis number of Power Tiller claimed to have been sold by A3 & A4, as Partners of M/s.Shri Sivamalai Motors. While 6 documents filed on behalf of the defence and Ex.C1 was called for at the instance of A5, even in these documents, the Court could not find any evidence to show that A5 & A6 purchased Power Tillers from M/s.Shri Sivamalai Motors from and out of the loan amount sanctioned by A2. Even if omission to register the vehicle and insure the vehicle is taken as a minor lapse on the part of the Bank Manager and the borrower, atleast there must be some indication in the loan file that A5 & A6 really purchased Power Tiller from M/s.Shri Sivamalai Motors. A3 & A4, who are the partners of M/s.Shri Sivamalai Motors have exclusive knowledge about their purchase of Power Tiller from the manufacturer or the Main dealer and subsequent sale to A5 &

A6. They ought to have placed the documents before the trial Court to disprove the charge asserted by the prosecution. A fact asserted by the prosecution with evidence regarding non existence of a transaction can be disproved by production of document establishing the existence of fact. In this case, the accused persons have failed to place before the Court contra material facts, which is within their knowledge.

24. In the course of the argument, some photographs of Power Tillers shown to the court, but they cannot be taken as additional evidence without proper explanation why it was not produced before the Trial Court during the trial. The statement of account in respect of M.Krishnamurthy (A5) is relied upon by the accused to impress upon the Court that the loan sanctioned to M.Krishnamurthy was repaid.

25. The learned counsel appearing for A3 & A4, submitted non prosecution of M/s.Shri Sivamalai Motors and prosecuting the partners alone without impleading the partnership firm is not legally sustainable in the light of ***Aneeta Hada'***s case.

26. At the outset it has to be stated that ***Aneeta Hada***'s case is not applicable to the facts of the case. ***Aneeta Hada***'s case is in respect of duly incorporated Company which is a juridical person. The prosecution has filed the

Partnership Deed of M/s.Shri Sivamalai Motors, which is marked as Ex.P48 series.

27. Ex.P48 series also consist of account opening form of M/s.Shri Sivamalai Motors. The Criminal intention of these two appellants could be easily seen from the perusal of the documents found in Ex.P48 series. M/s.Shri Sivamalai Motors, a Partnership Firm had come into existence on 01.12.2008 consisting of A3-B.Pratheek, son of B.C.Bojappan and A4-B.Arivukkili, wife of B.C.Bojappan. Soon after, the constitution of the partnership, they have opened an account in Union Bank of India, Tiruvannamalai Branch on 10.12.2008 claiming themselves as Power Tiller dealers. For sanctioning of loan to M.Krishnamurthy (A5) in the name of M/s.Shri Sivamalai Motors claiming themselves as authorised dealer of Shrachi Power Tiller, A3 had given a quotation. This quotation in the name of M/s.Shri Sivamalai Motors does not contain any TIN number or TNGST number or GST number to indicate that M/s.Shri Sivamalai Motors is a registered dealer. Soon after the quotation dated 29.11.2008, the loan has been sanctioned by A2 to M.Krishnamurthy (A5) and from the statement of account of M/s.Shri Sivamalai Motors, marked as Ex.P32 find that by way of Demand Draft payment has been deposited into the account of M/s.Shri Sivamalai Motors. No material placed by A3 and A4 to show that

they are authorised dealers for Shrachi Power Tiller or and the Power Tiller delivered to A5 & A6. The criminal intention to cheat and meeting of mind to cheat the Bank by floating the sham and nominal form could be easily seen from the documents contain in Ex.P12 file.

28. Similarly, Ex.P13 series pertains to loan papers of N.Sekar. The invoice issued by M/s.Shri Sivamalai Motors in the name of N.Sekar is undated and without the sign of customers. In the quotation and invoice, rubber stamp is affixed indicating the TIN number.

29. PW9-K.Manoharan, Sales Tax Officer of Tiruvannamalai Region, had deposed that M/s.Shri Sivamalai Motors is a registered dealer and they have submitted their Sale Tax returns disclosing the turn over for the year 2008-2009 as Rs.8,28,000/- For the year 2009-2010, they have declared “Nil” turn over. This witness not cross-examined by the accused and his evidence stands unimpeached.

30. As stated earlier, the statement of account of M/s.Shri Sivamalai Motors indicated as if he has sold several Power Tiller under the loan scheme and the money being credited in the bank account, but for the entire year, while the cost of each Power Tiller with accessories is around Rs.2,00,000/- M/s.Shri Sivamalai Motors annual turn over for the year 2008-2009 is Rs.8,28,000/- only

as per Ex.P20. Therefore, obviously there was no evidence to prove sale of Power Tiller to M.Krishnamurthy (A5) and N.Sekar (A6). If really there was any such sale, there should have been indication about the Engine number and Chasis number in the loan document and particularly, in the invoice.

31. It is also essential to note that in the grounds of appeal, it is contended by these appellants that the borrowers after sanction of loan, did not take delivery of the Power Tiller after coming to know about the poor after sale service of the dealer and deficiency in the product. This plea is only after launching the prosecution and not before. Therefore, when a firm is constituted with a dishonest intention to cheat and meeting of mind between several individuals to commit an illegal act is proved, the prosecution of M/s Sivamalai Motors which is a sham and nominal firm is not warranted. The non prosecution of a sham and nominal firm will no way vitiate the prosecution of the partners of the firm as irregular, particularly when A5 & A6 personally and actively participated in the illegal act of cheating.

32. For the reasons stated above, the evidence relied by the prosecution prove that meeting of mind between A2 to A4 existed for committing the illegal

act of cheating the Union Bank of India by sanctioning the loan in the name of A5 & A6, crediting the loan amount into the account of M/s.Shri Sivamalai Motors operated by A3 & A4 and thereafter, misappropriated the same.

33. In view of the above reasoning, the judgment of the Trial Court is confirmed and the term of sentence is modified as under:-

Name of the accused	***Charges***	***Punishment***
A2	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w 13(1)(d) of P.C Act	To undergo 2 years S.I and fine of Rs.10,000/-, in default to undergo one year S.I.
	U/S.420 IPC	To undergo 2 years S.I and fine of Rs.10,000/-, in default to undergo one year S.I
	U/s.13(2) r/w 13(1) (d) of P.C. Act	To undergo 2 years R.I., and fine of Rs.10,000/-, in default to undergo one year S.I
	U/s 409 IPC	To undergo 2 years S.I and fine of Rs.10,000/- in default to undergo one year S.I
A3	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w 13(1)(d) of P.C.Act	To undergo 2 years S.I and fine of Rs.10,000/-, in default to undergo one year S.I.
	U/S.420 IPC	To undergo 2 years S.I and fine of Rs.10,000/-, in default to undergo one year S.I
A4	U/s.120(B) r/w 409 IPC, 420 IPC and Section 13(2) r/w 13(1)(d) of P.C.Act	To undergo 2 years S.I and fine of Rs.5,000/-, in default to undergo 3 months S.I.
	U/S. 420 IPC	To undergo 2 years S.I and fine of Rs.5,000/-, in default to undergo 3 months S.I
A5 & A6	U/s.120(B) r/w 409 IPC, 420 IPC	To undergo one year S.I each and

Name of the accused	***Charges***	***Punishment***
	and Section 13(2) r/w 13(1)(d) of P.C.Act	fine of Rs.1,000/- each, in default to undergo 3 months S.I each.
	U/S.420 IPC	To undergo One year S.I each and fine of Rs.1,000/- each, in default to undergo 3 months S.I each.

The period of sentence shall run concurrently.

34. The sentence imposed on A2 in C.C.No.8 of 2012 ordered to be run concurrently along with the sentence imposed in C.C.No.4 of 2012 as modified in Crl.A.No.726 of 2018. The period of sentence already undergone ordered to be set off under Section 428 Cr.P.C.

35. Accordingly, these Criminal Appeals are partly allowed. The judgment of conviction passed by the trial Court in C.C.No.8 of 2012 by XI Additional Special Judge, (CBI cases), is hereby confirmed. The Trial Court is directed to secure the custody of the accused to undergo the remaining period of imprisonment.

10.10.2023

Index :Yes/No.
Speaking order/non speaking order

Neutral Citation Case: Yes/No.
kmi

To:-
1.The XI Additional Special Judge for CBI Cases,
Chennai.

2.The Inspector of Police,
CBI, ACB, Chennai.

3.The Special Public Prosecutor,
High Court, Madras.

Dr.G.JAYACHANDRAN, J

kmi

Criminal Appeal Nos. 660, 725
& 849 of 2018

10.10.2023