BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date of Reserving the Judgment	Date of Pronouncing the Judgment
28.11.2022	03.03.2023

CORAM:

THE HON'BLE MR JUSTICE G.ILANGOVAN

Crl.A.(MD).Nos.151, 152, 153, 160, 163, 173 and 188 of 2017

N.Mallika (Died) ... Appellant
in Crl.A(MD).No.151 of 2017

1.M.Mallika
2.R.Valli
3.V.Dhanabalan
4.A.Gnanasoundari ... Appellants
in Crl.A(MD).No.152 of 2017

D.Krishnamurthy ... Appellant
in Crl.A(MD).No.153 of 2017

1.K.Chandrachoodan
2.Rajalakshmi ... Appellants
in Crl.A(MD).No.160 of 2017

Mahalakshmi ... Appellant
in Crl.A(MD).No.163 of 2017

M.Nagamuthu ... Appellant
in Crl.A(MD).No.173 of 2017

Poomalai(Died)
S.Sundari ... Appellant
in Crl.A(MD).No.153 of 2017

(Amended as per order of the Court dated 27.07.2022 and 21.02.2023 in Crl.A(MD).No.188 of 2017 in Crl.O.P(MD).No.11750 of 2022)

Vs.

The State rep by
The Deputy Superintendant of Police,
Vigilance and Anti Corruption Unit,
Virudhunagar. : Respondents in all Crl.As

COMMON PRAYER: Criminal Appeals have been preferred under Section 374(2) (1) Cr.P.C., to allow the appeals by setting aside the impugned judgment and conviction imposed by the Special Judge for Prevention of Anti Corruption Cases and Chief Judicial Magistrate, Srivilliputhur at Virudhunagar District in Special C.C.No.44/2014 dated 16.05.2017 and may be pleased to acquaint the above appeal.

For Appellant : Mr.G.Mariappan
(in Crl.A(MD).Nos.151, 152, 153 and 188 of 2017)
For Appellant : Mr. R.Anand
(in Crl.A(MD).No.160 of 2017)
For Appellant
(in Crl.A(MD).No.163 of 2017)
For Appellant : Mr.T.Lajapathi Roy
(in Crl.A(MD).No. 173 of 2017)
for M.Saravanan
For Respondents : Mr.S.Ravi
(in all Crl.As) Additional Public Prosecutor

COMMON JUDGMENT

These Criminal Appeals have been filed by the accused against the judgment of conviction passed in Special C.C.No.44/2014 dated 16.05.2017, by the Special Judge for Prevention of Anti Corruption Cases and Chief Judicial Magistrate, Srivilliputhur at Virudhunagar District and to acquit the appellants/Accused for the charges framed against them.

2. On 29.08.2005, the Superintendent of Police attached to Virudhunagar District Vigilance and Anti-corruption Department along with one Prabakaran undertook surprise inspection in the office of the Personal Assistant to District Collector in the Small Savings Scheme Branch. During the course of surprise inspection, it was found that several manipulation and forged documents were found in respect of Raju, who was the agent of Small Savings Scheme, during the relevant period in the Virudhunagar District. On the basis of the above said surprise inspection and search seizure, etc., a case was registered in Crime No.5 of 2007 on the file of the District Vigilance and Anti-corruption Department for the offences under Sections 120(B), 467, 468, 471, 420 and 409 of IPC and under Section 13(1) (c) and (D) r/w Section 13(2) of Prevention of Corruption Act, 1947. During the course of investigation, it was found that totally 13 persons are involved in the above said offence of fabrication of false record and

misappropriation of Rs.14,43,000/- (Rupees Fourteen Lakhs and Forty Three Thousand only). After completing the investigation, final report was filed and taken cognizance. After the appearance of the accused, 207 Cr.P.C proceedings, the charges were framed against the accused/appellants as under:

Crl.A(MD).Nos.151, 152, 153, 160, 163 and 188 of 2017

Accused Name/ Rank	Offences
Accused Nos. 7, 6, 8, 9, 10, 12, 3, 5, 4, 11	120 (b), 467, 468, 471, 420, 409 r/w Sections 109 and 13(1)(c) and (d) r/w 13(2) of Prevention of Corruption Act 1988

Crl.A(MD).No.173 of 2017

Accused Name/ Rank	Offences
Accused No.1	120 (b), 467, 468, 471, 420, 409 and 13(1)(c) and (d) r/w 13(2) of Prevention of Corruption Act 1947

3. To prove the charges on the side of the prosecution, 24 witnesses were examined and 193 documents marked. On the side of the accused one witness was examined and two documents marked.

4. During the trial process, 13th accused died and charges against him abated and only 12 accused were facing the charges.

5. After completion of the trial all the accused persons have been convicted by the trial Court as follows:

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Accused	Section of Law	Sentence of Imprisonment	Fine amount
Accused Nos. 7, 6, 8, 9, 10, 12, 3, 5, 4, 11	120(b) I.P.C.	6 months R.I	Rs.1000/- in default to undergo S.I one month
	467 I.P.C.	2 years R.I	Rs.20,000/- in default to undergo S.I. for 6 months
	468 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	471 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	420 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	409 r/w Sections 109 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	13(1)(c) and (d) r/w 13(2) of Prevention of Corruption Act 1988	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year

Crl.A(MD).No.173 of 2017

Accused	Section of Law	Sentence of Imprisonment	Fine amount
Accused No. 1	120(b) I.P.C.	6 months R.I	Rs.1000/- in default to undergo S.I one month
	467 I.P.C.	2 years R.I	Rs.20,000/- in default to undergo S.I. for 6 months
	468 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	471 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	420 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	409 IPC	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year
	13(1)(c) and (d) r/w 13(2) of Prevention of Corruption Act 1988	3 years R.I	Rs.20,000/- in default to undergo S.I. For 1 year

Against which these appeals have been preferred by the accused persons.

6. The brief facts:

P.W.4 was working in Ramanathapuram District in the year 2005; duty was assigned to the team to make surprise inspection in the Government Office to find out whether the Offices are functioning as per procedure. The above said team was constituted as per Government Order.

It was working under the head of the Employees and Administration Reforms Committee. The Head Office is their jurisdiction covers Ramanathapuram, Sivagangai, Virudhunagar District. P.W.4 along with Vigilance and Anti Corruption Officials conducted surprise inspection in the office of the Personal Assistant to the District Collector (Small Savings Scheme).

7. At the time of surprise inspection, one Nagamuthu was the Personal Assistant to the District Collector. The accused Nos.3 to 5 working as Junior Assistants. Duty of this team was to scrutinizing the documents relating to Small Savings Scheme. During the course of the above said inspection, they found falsification of records and misappropriation etc., particularly, in respect of one Small Savings agent, namely, Raju. In the relevant period, they found the amounts mentioned in figures and writing differed. Corrections were found in Exs.P9 to P28; these documents were pertaining to the deceased 13th accused, namely, Raju and the deleted accused Rajeswari. Inspection report was marked as Ex.P33.

8. P.W.5 has spoken about the above said inspection, search, seizure etc,.

9. P.W.6 has spoken about the preliminary enquiry, recording the statement of the witnesses. He submitted a report to the Director of Vigilance and Aniti-corruption Department on 04.08.2006. In the above said report, he sought permission to register the FIR and investigate the offence by showing 15 persons as accused.

10. In pursuance of the above said request, permission was granted by the Director of Vigilance and Anti Corruption Department on 25.05.2007. On the basis of the above said permission, a case in Crime No.5 of 2007 was registered against the 13 persons for the offences under Sections. Permission was granted to take up the investigation. He recorded the statement of witnesses. The Investigating Officer sent the disputed signature for expert examination. On the basis of the opinion of above said expert, it was found that the accused Nos.14 and 15, namely, Sarkarai and Rajeswari did not involve in the above said offence, so their names were deleted while filing the final report.

11.He recorded the statement of the officers, who granted sanction and at the conclusion of the investigation, it was found that totally Rs. 14,43,000/- (Rupees Fourteen Lakhs and Forty Three Thousand only) was misappropriated by the above said accused persons. The entire documents were submitted to the Court as per procedure. After completing the formalities of investigation, the final report was filed on 24.06.2009.

12. P.W.7 was working during the relevant time in the District Collector Office of Virudhunagar as Personal Assistant in the Small Savings Branch and he was holding the Additional Charge. Before him, the first accused namely, Nagamuthu, was working as Personal Assistant.

13. He has spoken about the scheme that was introduced by the Government. As per the above said scheme for the purpose of implementing the small savings scheme; several agents were appointed. They were put under the control of the Panchayath Union. As per the above said scheme, the Central Government would give 1% incentive to the agents. That amount will be granted in their accounts directly; similarly, the State Government will also give the incentives. The above said incentives will be disbursed to the agent by the Personal Assistant to the Collector, Small Savings Scheme. At the time of applying for the incentives, the agents have to get certificate from the Post Office. Those documents must be verified by the Extension Officer (Small Savings Scheme). After verification of the above said application by Extension Officer, it will be submitted to the Personal Assistant to the District Collector (Small Savings Scheme) through

his office. On the basis of the above said verification, the incentives will be disbursed to the agents by cheque.

14. The Officers attached to the Panchayath Union (Small Savings schemes) have to check the accounts and must satisfy the correctness of the claim amount; it will be sent to the Personal Assistant Office, that will be verified by the Clerk and Superintendent and after that, it will be submitted to the Personal Assistant to the District Collector for approval.

15. P.W.8 was working as Block Development Officer, Small Savings attached to Virudhunagar Collector Office. He has stated about the Vouchers produced by the deceased, namely, Raju and the payment of incentives amount.

16. P.W.9 has also spoken about various discrepancies and corrections in the documents submitted by Raju.

17. P.W.10 has spoken about the recommendation made by the accused N.Malika, who was working as a Small Savings Extension Officer.

18. P.W.11 issued sanction order against N.Mallika, on the basis of the records submitted by her.

19. P.W.12 has issued certificate that the records between 2000 to 2003 were destroyed due to lapse of time.

20. P.W.14 was working as Postal Officer at Sivakasi. He has spoken about the procedure to claim incentives. Also spoken about the excess payment that was made in respect of various voucher, pertaining to the deceased Raju and Rajeswari.

21. P.W.17 has spoken about the voucher submitted by Rajeswari. P.W.18 has also spoken about the excess payment made to the above said Raju and Rajeswari.

22. P.W.19 was present at the time when the sample signature of deceased Raju, Sarkari and Rajeswari were lifted.

23. P.W.20, who is the wife of the deceased, namely, Raju, has stated that she and her daughter had never worked as Small Savings Agents. She also disputed the signatures found in declaration forms etc.,

24. P.W.21, who is the daughter of deceased Raju, she stated that she never worked as Small Savings Scheme agents and never signed any documents.

25. P.W.22 has spoken about the registration of above said Sarkarai and Rajeswari, who were Small Savings Agents, in the Register maintained by the Department.

26. P.W.23, was working as expert in the Department Laboratory and he examined the documents and sent his report.

27. After the examination of prosecution side witnesses, the accused were questioned under Section 313 Cr.P.C proceedings and they denied the facts narrated by the prosecution witnesses. At the time of trial process, on the side of the accused, the second accused was examined as D.W.1 and he has stated about the above said distribution of work among various officers. On the side of defence one document was marked.

28. Since all the appeals are arising out of C.C.No.44 of 2014, even though, separate appeal has been filed in batches, the arguments have been heard in common and the judgment is also pronounced in common.

29. Heard both sides.

30. During the pendency of the appeals, the appellant in Crl.A(MD)No.151 of 2017 died.

31. To what extent, in the absence of direct evidence,the failure on the part of the officers herein to cross check or double check the bills produced by the deceased 13th accused will show the criminal conspiracy between them is the only point to be answered. A simple argument in reply to the charges is, prosecution has not placed any material to show that the omission on their part has been done dishonestly or fraudulently with requisite mensrea, as defined under Sections 24 and 25 of Indian Penal Code.

32.According to them a process of deception was adopted in a clever manner by the 13th accused. He made them to believe that all bills are genuine in nature by presenting true bills,in between the fake bills,in routine manner. Unknowing the process of deception, they processed the bills in the routine manner,without any dishonest or fraudulent mensrea.

33. No doubt there is negligence, but not criminal negligence,according to them. They are charged under section 120 b IPC. Due to the absence of direct evidence,the prosecution relies upon the above said circumstantial evidence in the form of failure on their part to cross check the bills, which omission according to the prosecution, is in furtherance of the conspiracy. It is basic law that incase of absence of direct evidence,section 10 of the Indian Evidence Act can be called in aid by the prosecution and says that the above said omission was done,in furtherance of the common design; so inference must be drawn about the existence of conspiracy. To draw the inference, there must be reasonable ground to believe that there was meeting of minds between the parties to commit the offences.

34. In the light of the above principles let us go further on facts.

35. Let us have a brief background of facts and as well as the issue involved, so that we can have a better understanding of the issue. The Government introduced Small Savings Scheme for the purpose of promoting the small savings among the public. For the purpose of collecting the money, agents were appointed, preferences were given to the ex-serviceman and special category of people. One among them was the

deceased Raju, there is no dispute with regard to the above said appointment of Raju as a Small Savings Agent. The dispute is raised with regard to the appointment of his wife, namely, Sarkarai and his daughter, namely, Rajeswari.

36. The misappropriation and falsification of record came to light and the further investigation was undertaken by the Special Investigation team headed by P.W.4 in the office of the first accused as narrated in the preamble portion. Several illegalities came to light; The main accused, namely, the Accused No.13, now dead and other persons, who were arrayed as accused, are the officers attached to the Department.

37. Now, we will see the individual role alleged to have been played by the accused persons. The first accused is the Personal Assistant to the Collector; he was also the in-charge of the Small Savings Scheme and also the responsible officer for issuing the cheques in favour of the agents for incentives. The second accused is the Assistant to first accused and three Junior Assistants, who were arrayed as Accused Nos. 3 to 5, working during the relevant time, in various times, follows:

Accused Rank	Posts	period
3	Junior Assistant	01.10.2003 to 31.05.2004
4	Junior Assistant	01.06.2004 to 30.12.2004
5	Junior Assistant	31.12.2004 to 30.06.2006

The following Accused Nos.2, 6 to 12, who were working the relevant time, as Extensional Officer in various times, follows:-

Accused Rank	Place	period
2	Rajapalayam	13.02.2002 to 04.06.2003
6	Srivilliputhur	11.06.2004 to 17.10.2004
7	Srivilliputhur	11.09.1999 to 09.06.2003
8	Rajapalayam	05.02.1999 to 09.11.1999
		15.06.2004 to 17.10.2004
		01.05.2005 to 18.10.2005
9	Rajapalayam	05.06.2003 to 10.06.2004
10	Srivilliputhur	11.06.2003 to 16.06.2004
11	Rajapalayam	18.10.2004 to 24.07.2005

38. Duty and the responsibility of each officers are stipulated. The above said process of issuing incentives to the Small Savings Agents is the application must be submitted by the Small Savings Agents in the prescribed forms to the Extension Officer, the Office of the Extensional Officer will verify the particulars with the Postal Department, after verification that will be forwarded to the Personal Assistant to the Collector (Small Savings Scheme), in the office of the Personal Assistant's clerk, namely, Junior Assistant and etc., will verify the request and in turn, to submit the same to the Personal Assistant to the Collector for sanctioning, the sanction will be ordered by Personal Assistant to the District Collector he will also issue the cheque as per procedure. This is the process. In the light of the above said procedure, now we will come back to the individual roles and responsibilities:

39 . The Extension Officers of Srivilliputhur and Rajapalayam were the responsible officers have to verify the application. The second accused is the Personal Assistant to the District Collector for the period from 11.02.2003 to 13.09.2005.

Accused Rank	Posts	period
3	Junior Assistant	01.10.2001 to 03.05.2004
4	Junior Assistant	01.06.2004 to 30.12.2004
5	Junior Assistant	31.12.2004 to 30.06.2006

40. The above said Junior Assistants/Accused Nos. 3 to 5 are responsible for verification of application made by the 13th accused.

41. Now, the case of the prosecution is that along with deceased/13th accused, these officials conspired and misappropriated, the above said amount and thereby, they committed various offences as detailed in the charge.

42. The submission made by all the accused is that even though charges under Section 120(b) IPC has been framed, obviously, there is no evidence on record to show that there was meeting of minds between 13th accused and these accused persons to commit the above said misappropriation.

43. Since these appeals have been filed against the conviction, before going to the other details of the case, now we will straight away go to the arguments advanced by the learned counsel.

44. Mr.Mariappan, learned counsel appearing for the some of the appellants would straight away bring to the notice of this Court about the formats submitted by deceased A13. At the time of the arguments advanced on the side of the accused, I made an enquiry with the counsel for the appellants as to whether there was any cross check by the officials with the Postal Departments. The case of the appellants is that only after getting the certificate from the Postal Department, by making use of gaps available in the certificate, interpolation/manipulation were made by 13th accused to make it appear that the actual amount is the corrected figure. According to the appellants, those manipulation had taken place in between the date of issuance of certificate by the postal Department and the date of submitting the application to the Extension Officers; absolutely there was no chance for the accused persons to verify the above said insertions and manipulations. As to whether there was any cross checking procedure for the purpose of verifying the figures, it was submitted by the appellants that no such procedure was adopted and cross checking were made, the manipulation would have been brought to the notice of the verifying the officers here, at the lower level namely, Junior Assistant cadre and Extension Officer Cadre and also the Superintendent. They did not make the cross verification with the Postal Department. That was the reason for

the offence. That loop has been taken advantage by 13th accused to manipulate the records by correcting the figures and words.

45. It was submitted that the lapse on duty to cross check the figures, if at all, will amount to dereliction of duty, which entail departmental proceedings and certainly, no criminal proceedings, since there is no materials available to show that there was criminal conspiracy between the present accused and the deceased.

46. Now, the question boils down to simple point as to whether, the officers acted in a *bonafide* manner while scrutinizing the papers.

47. The learned Senior Counsel appearing for the appellants would submit that Exs.74, 76, 77 and 80 will show that the officers performed their duty in a *bonafide* manner. He would point out that absolutely, there was no allegation similar in nature in the earlier occasion, when similar abstracts were submitted by the agents. Most of the abstracts supplied by the agents were proper. So believing the earlier contract, in a routine manner they have prepared the bill and the abstract.

48. Now, we will go to the documents available as to how, the above said manipulation occurred. We can take one or two sample documents

which will throw light upon the manner in which, the manipulation has been done. Ex.P21 is the file relating to Sarkarai, 4th page is the abstract, which was prepared by the agent herself in the fourth column manipulation has been done by adding zero as a last digit to make it appear as Rs. 39,80,000/-. Similarly, in the first, second, third rows also, fourth column has been manipulated by adding zero.

49. The details of the above said manipulations are available in Page Nos.6 to 9, its a month wise extract showing the monthly commission paid. Here again, the last digit was added in column No.5 to make it appear that a total amount canvassed by the agents was Rs.12,47,000/- and automatically, the commission will come to Rs.12,540/-. This has been done in a clever manner by leaving gaps, at the time of preparing the abstract. Thereafter, it has been submitted to the concerned Postal Department. Now coming to the case of manipulation, after getting the signatures, he manipulated the figures by using the gaps that were already left by him for the purpose of committing manipulation.

50. With the manipulation, he prepared the abstract and again submitted to the authorities for the purpose of sanction. This is how the offence was committed. When we go through the entire records, we find

that only in some of the abstracts, the above said manipulations have been made and not in all. This is pointed out by the defence that in a routine manner without entertaining any doubt, they prepared the abstract and submitted the same to the higher officials for sanction.

51. Now, coming to the counter checking, as I mentioned earlier, the counsel for the accused submitted that there was no mechanism for counter checking. However, when the Government money is involved, the cross checking ought to have been made. Had they simply forwarded the applications to the concerned post office for verification and securitization that would have solved the issue. That was not done. At least, would have called for advice from the concerned Postal Department before sanctioning the amount. But that was also not done. So these are the serious lapses that have been committed by the officials right from the lower grade upto the cheque issuing authority, namely, PA to the District Collector, who is also holding the additional charge of the small savings scheme.

52. Now, coming back to the question whether, the accused persons acted in a *bonafide* manner, as I mentioned earlier, they have failed to do their duty to double check the abstract, certificate etc., So, the question which arose for consideration as to whether this will lead to an interference

or presumption that all the accused persons joined hands with the deceased/13th accused conspired and created the documents and misappropriated the money.

53. As pointed out by the appellants absolutely, there was no evidence and no materials were collected during the course of investigation to show that there was sharing of the profit by all the accused persons. Not even a simple effort has been made by the investigation officer to find out as to whether the money which was received by the 13th accused was shared with the officials. Absolutely, there is no material on record.

54 . At this juncture, it has been pointed out that no doubt, serious mistakes and lapses have been committed by the officials, if at all that can be proceeded only departmentally and not criminally. At this juncture, the learned Additional Public Prosecutor would point out that the duty of the Extension Officer has been clearly set out in Ex.P5. No effort was made by the officials to cross check, as has already been spoken to by P.W.1, P.W.20 and P.W.21. Failure on the part of the official in not properly verifying will show their criminal intention and misappropriation of money. Nothing more is required to be proved by the prosecution, it is contended.

55. Though, the arguments advanced by the accused with regard to sanction, misjoinder of charges and misjoinder of access. I am not going to those aspects as those are secondary in nature. I want to concentrate only the main issue to see whether the lapse on the part of the accused persons in scrutinizing the bills with show the dishonest intention. No direct evidence will be available in all cases. Circumstances of the case will only throw light upon the issue.

56. On a reading of the above said small savings scheme, I find that absolutely no guidelines have been mentioned to cross check or getting monthly statement from the concerned Postal Department. As has been pointed out by the accused, for that purpose, no such guidelines were issued.

57. As I mentioned earlier, while the Government officials who deal with public money, they ought to have been more vigilant and undertaken double checking, even if the rule is not available.

58. At this juncture, the learned counsel for the appellants submitted that if cross checking is undertaken, it would have caused delay and not even single day, the cheque can be delayed. Practical difficulties may be

there, at the same time, as I mentioned earlier, the accused officials ought to have adopted the prudent mans approach. A simple cross checking would have brought to light the manipulation. But, I find absolutely no material on record to connect these officials in the above said misappropriation.

59. P.W.20, is the wife and P.W.21 is the daughter of A13. Both would say that absolutely, they were in dark with regard to the above said issue and they never signed any of the documents. But however their photographs are available in the application. They have been recognized as small savings agent. They were also shown as accused and later deleted. Strong objection has been made by the other accused for above said deletion of the above said two persons. A perusal of records clearly shows that only 13th accused played fraud throughout the transaction.

60. Going through the entire records and evidence produced by the prosecution, as I mentioned earlier, here negligence has been exhibited by the accused officials. But absolutely there was no evidence on record to show that it was done with a criminal intention to share the profit of crime. Whether the departmental proceedings against these appellants were initiated or not, is not clear on record. Now, whatever it may be, the criminal liability which have imposed upon them, in my considered view, is

totally unfair.

61. Now the judgment of the trial Court, the trial Court relied upon the evidence of P.W.7 who has stated that the proper procedure is to counter check the statement available with the Postal Department, whenever the request is made by the agents for sanction. But as pointed out by the accused nowhere such procedure has been contemplated, even the evidence on record show that such cross check was not permitted by the Postal Department.

62. As I already pointed out, regarding the guidelines to the officers while sanctioning the incentives, the Trial Court also pointed out the lapses that have been committed by the accused and now, according to the trial Court, the criminal liability is involved. According to the trial Court, they acted in a dishonest manner since, they did not properly write the claim forms to the agents to get in the counter signature in the corrected portions. As I already pointed out, there was negligence and gross negligence, but absolutely it cannot be construed as criminal negligence inviting the criminal liability. As I mentioned earlier, cross checking with the concerned Postal Department would have fixed the issue, missing cross checking led to the criminal prosecution, which has been dragged on for several years. If

at all, this case will serve the only purpose of impressing upon the officials of the Government while dealing with the money matters. Departmental proceedings would have been initiated and beyond that, it is totally unfair to impose the criminal liability against the appellants, on that ground, all the appeals are liable to be allowed.

63. In the result, these criminal appeals are **allowed** and conviction and sentence imposed by the Special Judge for Prevention of Anti Corruption Cases and Chief Judicial Magistrate, Srivilliputhur at Virudhunagar District in Special C.C.No.44/2014 dated 16.05.2017 is set aside. All the accused are acquitted from the charges framed against them and fine amount, if already paid, may be refunded to the appellants or their legal representatives, as the case may be.

03.03.2023

Index:Yes/No
Internet:Yes/No
tta

To

1.The Special Judge-cum-Chief Judicial Magistrate, Nagercoil,
Kanniyakumari District.

2.The Additional Public Prosecutor,
Madurai Bench of Madras High Court, Madurai.

G.ILANGOVAN, J

tta

Crl.A.(MD).Nos.151, 152, 153, 160, 163, 173 and 188 of 2017

03.03.2023