IN THE HIGH COURT AT CALCUTTA
CRIMINAL APPELLATE JURISDICTION
APPELLATE SIDE

Present:

The Hon'ble Justice Ananya Bandyopadhyay

C.R.A. 124 of 2001
With
C.R.A. 126 of 2001
With
C.R.A. 127 of 2001

The Regional Provident Fund Commissioner, West Bengal
-Vs-
M/s. Sonodyne Television Company & Ors.

For the Appellant	: Mr. Nikhil Kr. Gupta
For the Respondent Nos. 1 & 2	: Ms. Susrea Mitra Mr. Hamidul Haque
Heard on	: 09.01.2024, 18.01.2024, 20.03.2024, 23.04.2024, 09.05.2024, 05.09.2024
Judgment on	: 12.12.2024

Ananya Bandyopadhyay, J.:-

1. These appeals have been preferred against the order of acquittal dated 28.02.2000 passed by the Learned Additional Chief Judicial Magistrate, Alipore, South 24-Parganas in Case No.C-120 of 1995, Case No. C-122 of 1996, Case No. C-123 of 1996 acquitting the accused persons of the charge under Section(s) 14(2), 14(1A), 14A(1) & 14(1B) of the Employees Provident Fund & Miscellaneous Provisions Act, 1952.

2. The petitioner herein was the complainant having his office at the address mentioned in the cause title. The petitioner instituted complaint being case No.C-120/95 before the Learned Additional Chief Judicial Magistrate, Alipore, South 24-Parganas, due against the opposite party no.1 and 2 due to non-payment of P.F. and allied dues under Section 14(1A), 14(2), 14A(2) of the E.P.F. and Miscellaneous Act, 1952.
3. The opposite party no.1 was the company which was covered under the Employees Provident Fund and Miscellaneous Provisions Act, 1952 (in short the said company).
4. The opposite party no.2 was the Director of the said company and at all material time was a person in charge of the said company and was responsible to it for the conduct of its business. He was thus required to comply with the provisions of the said Act and the Scheme framed thereunder.
5. Since the opposite party no.2 being employer failed to pay the contributions for the month of January, 1992 in contravention of the provisions of Section 6 of the said Act and the opposite party no.2 also failed to pay the administrative charges for the month of January, 1992 in contravention of the provisions of paragraph 38 of the Employees Provident Fund Scheme, 1952; as such they had committed offences under Section 14(1A), 14(2) read with 14A(1) of the Employees' Provident Fund and Miscellaneous Provisions Act 1952 read with paragraph 76 of the Employees' Provident Fund Scheme, 1952.

6. The opposite party no.2 was in charge and responsible for the day-to-day affairs of the company (being opposite party no.1) during the relevant periods therefore he had committed an offence under Section 14(1A) read with Section 14A(1) of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952. As such he was punishable under Section 14AA of the said Act.
7. The provisions of Section 141(A) and also Section 14(B) provided as follows:-

> *"Section 141(A) – An employer who contravenes, or makes default in complying with the provisions of Section 6 or (a) of Sub-Section (3) of Section 17 in so far as it relates to the payment of inspection charges, or para 38 of the scheme in so far as it relates to the payment of administrative charges, shall be punishable with imprisonment for a term which may extend to three years but*
>
> *(a) which shall not be less than one year and a fine of ten thousand rupees, in case of default in payment of the employees' contribution which has been deducted by the employer from the employees' wages.*
>
> *(b) which shall not be less than six months and a fine of five thousand rupees in any other case.*
>
> *Section (1-B)- An employer who contravenes, or makes default in complying with the provisions of Section 6-C or Cl.(a) of Sub-Section (3-A) of Section 17 in so far as it relates to the payment of inspection charges, shall be punishable with imprisonment for a term which may extend to one year but which shall not be less than six months and shall also be liable to fine which may extend to five thousand rupees.*
>
> *Provided that the Court may, for any adequate and special reasons to be recorded in the judgment, impose a sentence of imprisonment for a lesser term.*

8. An employer who contravened, or made default in complying with the provisions of Section 6 or Cl.(a) of Sub-Section (3) of Section 17 in so far as it relates to the payment of inspection charges, or para 38 of the scheme in so far as it relates to the payment of administrative charges, shall be punishable under Section 14(1A). As such complaint cases were initiated against the company as well as its director for non-payment time, i.e. 15th of each following month, to which it relates; subsequent payment did not wipe out the offence committed by them.

9. Before filing aforesaid complaint cases under Section 14(1A), 14(1B), 14(2) read with 14A(1) of the Employees Provident Fund and Miscellaneous Provisions Act, 1952, the sanction for prosecution of the aforesaid case was duly accorded on 09.02.1994 but the Learned Magistrate failed to appreciate the same and the Learned Magistrate had wrongly observed in the impugned judgment and order dated 28.02.2000 that the sanction of the prosecution was accorded on 09.02.1995 in place of 09.02.1994. Thus, the observation made by the Learned Court in the impugned judgment and order that the company had paid off disputed dues before granting sanction by the Regional Provident Fund Commissioner was not correct at all as it would be observed from the following:-

Date of filing the complaint: 04.03.1995

Date of sanction of prosecution: 09.02.1994

Case No. Period	Under Section	Amount	Paid
C-120/95	14(1A)	Rs.31,160,00 (EE)	15.05.1993
		Rs.31,160,00 (ER)	15.09.1994

Rs.3,908,00 (EE) (EPF)	29.09.1993
Rs.3,908,00 (ER)	15.09.1994
Rs.2,280,00 (Adm)	22.09.1994

10. Only the employees' share of provident fund and employees' provident fund contribution had been paid before the date of sanction of prosecution, i.e. 09.02.1994.
11. The opposite parties admittedly failed and/or neglected to pay the provident fund and allied dues for the period of January, 1992 within the stipulated time under para 38 of the Employees' Provident Fund Scheme, 1952.
12. In Form 5A filed by the company had shown as the opposite party no.2 as director and responsible for day-to-day affairs of the company. As such the opposite parties were liable to be punished under the provisions of the said Act.
13. The amounts realized by the employer along with their own contribution had to be deposited by the employer under Section 6 of the Employees' Provident Fund Scheme, 1952 and they having not paid the amounts within the stipulated time, the offence stood committed and any subsequent deposit would not cause a waiver of the prosecution.
14. The Learned Advocate for the appellant submitted as follows:-
    i. The sanction for prosecution was accorded on 09.02.1995.
    ii. The opposite parties being the employer failed and/or neglected to deposit the provident fund and allied dues within 15th of the following month to which it was related under para 38 of the Employees' Provident Fund Scheme thus they committed offences under Section

14(1A), 14(2) read with 14A(1) of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952 read with paragraph 76 of the Employees' Provident Fund Scheme, 1952.

iii. The amount realized by the employer along with their own contribution had to be deposited by the employer under Section 6 of the aforesaid Act and having failed to deposit the amounts within the stipulated time, the offence was committed and any subsequent deposit would not cause a waiver of the prosecution.

iv. The non-payment of the provident fund and allied dues within the stipulated time was a continuing offence.

v. The sanction of prosecution was duly accorded on 09.02.1994 before filing the complaint cases under the provisions of the said Act.

vi. In the Form 5A filed by the company, the opposite party no.2 was shown as the director and responsible for the day-to-day affairs of the company during the relevant period as such he was liable to punished under the provisions of the said Act.

15. The Learned Advocate representing the respondent/opposite party nos. 1 and 2 controverted to the submission of the Learned Advocate representing the appellant/P.F. authority. It was further submitted that the Learned Trial Court after assessing oral and documentary evidence had rightly acquitted the opposite parties and this Court should not interfere with such order of acquittal.

16. A circumspection of evidence of the prosecution witnesses revealed as follows:-

i. PW-1 the Enforcement Officer, Provident Fund Company stated in his evidence that in the year 1995, March, he was posted in the company as E.O. He filed the complaint against accused nos.1 and 2. The petition of complaint bore his signature. He filled up the ink portion of the complaint (marked Ext.-1). Before filing the complaint, he obtained sanction from the Regional P.F. Commissioner. The sanction bearing signature of N. N. Sharma, Regional P.F. Commissioner (marked Ext.2). Under the order of Regional P.F. Commissioner, PW-1 filed the complaint.

ii. During cross-examination, PW-1 deposed RPF Commissioner Mr. N. N. Sharma issued the sanction order. PW-1 could not say who told the material facts of this case to N. N. Sharma. PW-1 did not know when those material facts were placed. PW-1 also had no idea about what sort of material facts were placed. PW-1 could not state whether Mr. Sharma had applied his mind on those material facts. PW-1 did not know whether Mr. Sharma held the authority to issue sanction. He did not know whether the money was deposited before filing of the complaint or not. He had no personal knowledge about deposit of the money. PW-1 could not state whether money was deposited before issuance of the sanction or not. PW-1 had no idea as to whether and when the money was deposited before lodging of complaint in this case. He had no personal knowledge whether the company had asked for any installment or not. He did not know whether the company, claiming itself to be sick industries had sought for mercy or not. He had filed this case on the basis of the sanction order. He did not know whether there was any return memo on this material facts or not.

iii. PW-2 deposed in his examination-in-chief that he was posted as Enforcement Officer at New Alipore P.S. in the 2nd part of 1992. He visited the Sonodyne Television Ltd. at that time. The company was covered under the P.F. Code number had been allotted to the company. He met the drawer of the company and demanded salary register, wages register and other relevant papers in connection with P.F. matter for inspection. He also wanted to see the challan showing that money had been deposited towards P.F. dues. They could not show PW-2 the challan for the relevant period which he noted in the inspection books. He submitted his inspection report in his office, i.e. Regional P.F. Commissioner stating that the company did not pay the P.F. dues.

iv. During cross-examination, PW-2 could not recall the exact date on which he had inspected the accused-company. During inspection, he met the director Mr. Ashok Aikat. PW-2 came to know from Form 5A that Mr. Ashok Aikot was the director. Apart from Form 5A, PW-2 did not hold any separate investigation to know who was in-charge of P.F. in the company. He failed to state whether the money, for which the instant case was filed, had been deposited prior to the prosecution or not.

v. PW-3 stated in his evidence that he was the Upper Division Clerk in the P.F. Office. Section 7A was issued against M/s. Sonodyne

Television Company Ltd. The notice was issued by M. Vijoy Raj, Assistant P.F. Commissioner. PW-3 knew his signature marked Ext.-3 collectively.

vi. Atanu Mukherjee appeared before the P.F. Commissioner on behalf of the accused-company. The order-sheet had been signed by N. N. Sharma, P.F. Commissioner. PW-3 knew his signature through correspondence marked Ext.-4 series. Arun Kumar Banerjee signed a prosecution report which bore the signature of Arun Banerjee which was marked as Exbt.-5.

vii. During cross-examination, PW-3 deposed apart from the office record, he had no personal knowledge about 7A Notice, Demand Notice. He did not have any discussion on this case. With P.F. Commissioner N. N. Sharma and M. Bijoyrag or they did not put any signature in his presence. PW-3 could not throw any light on whether any director of the accused-company was in-charge of P.F. or not.

viii. During further examination-in-chief, PW-3 stated that an order was passed on the proceeding of Section 7A. PW-3 identified the order-sheet of the said proceeding signed by N. N. Sharma, the then Regional Provident Fund Commissioner. PW-3 knew his signature. Another order-sheet was signed by Rajat Goswami whose signature he knew already marked as Exbt.-4.

ix. DW-1 stated in his examination-in-chief that he was Manager of the accused company at the relevant point of time. The company had been registered under Cottage & Small Scale Industries. His company was in a bad financial state of affairs at the relevant point of time due to competition from several multi-national companies in India. The manufacturing activities were closed at the relevant point of time. They sought financial assistance from SBI, New Alipore Branch. Company could not deposit in time but did deposit the dues before filing of the case. Money was paid by challan in the bank, against Case No.119/95. The challans showing deposited dues were marked Exhibit A series. The accused person was not looking over the day by day affairs of the company. One Dilip Basu used to look after the day by day business of the relevant period. Ashok Aikat did not sign any challan. They had no Managing Director at that time. Mr. Swapan Guha was the President of their company at that time. He was the Chief Executive at that time.

i. During cross-examination DW-1 stated that the employees' share which were deducted from the salary of the employee were deposited on 2.8.93 for the month of December, 1993. Employees share was deposited on 16.9.94. Ashok Aikat was the Director of the company.

17. The relevant portion of the judgment and order dated 28.02.2000 passed by the Learned A.C.J.M., Alipore in Case No. C-120 of 1995 is reproduced hereinbelows:-

> *"I have applied my judicial mind over all the decisions and after going through the Ext. 2 and Ext. A I am to the view that accused deposited the P.F. dues before the sanction was granted for filing this complaint by the Regional Provident Fund Commissioner. But relying on the aforesaid decision I am of the view that the accused already deposited*

the amount for which the sanction was granted for filing the complaint. It can be said that the fact of deposit of dishonoured dues were not placed before the Regional Provident Fund Commissioner. So the Regional Provident Fund Commissioner has not applied his judicial mind before granting sanction to launch complaint against the accused. Hence considering the facts that accused No. 2 already deposited the amount before granting of sanction to launch prosecution the sanction was bad in-law.

Ld. Lawyer for the prosecution also relied on a decision reported in AIR 1971 SC page 866.

Ld. Lawyer for the accused also argued that accused have no mens rea in defaulting the payment of Provident Fund of the employees. Whether company has been prosecuted u/s 14A for an offence under this Act mens rea is not an essential element of offence in this Act.

I have applied my anxious mind over the prosecution and defence case and I am of the view that it is a fact that accused No. 2 was the Director of the accused No. 1 and accused No. 2 did not deposit the P.F. dues within relevant point of time. But before sanction was granted for launching the prosecution it appears that accused have deposited all the disputed dues and hence the sanction which granted for launching the prosecution was totally bad in-law."

18. The Hon'ble Supreme Court held the following in ***Srikanta Datta Narasimharaja Wodiyar v. Enforcement Officer, Mysore***[1]**:-**

> ***"4.*** *The Act and the Schemes are self-contained code for deduction from the salary of the employees and the responsibility to contribute in equi-proportion of the employer's share and deposit thereof in the account within the specified time under the Act and the Schemes into the account. It is a welfare legislation to provide benefits to the employees as per the Schemes. They need mandatory compliance*

[1](1993) 3 SCC 217

therewith and violation thereof visits with penal action. Section 2(e) of the Act defines 'employer' which means — in relation to an establishment which is a factory, the owner or occupier of the factory, including the Agent of such owner or occupier, the legal representative of a deceased owner or occupier and, where a person has been named as a Manager of the factory under clause (f) of sub-section (1) of Section 7 of the Factories Act, 1948, the person so named ….

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13. *That depends, obviously, on the scheme of the Act, the liability it fastens on the Director of the Company and applicability of the penal provisions to the statutory violation or breach of the Scheme framed under it. But before doing so it may not be out of place to mention that the Act is a welfare legislation enacted for the benefit of the employees engaged in the factories and establishments. The entire Act is directed towards achieving this objective by enacting provisions requiring the employer to contribute towards Provident Fund, Family Pension and Insurance and keep the Commissioner informed of it by filing regular returns and submitting details in forms prescribed for that purpose. Paragraph 36-A of the Provident Funds Scheme framed by Central Government under Section 5 of the Act requires the employer in relation to a factory or other establishment to furnish Form 5-A mentioning details of its branches and departments, owners, occupiers, Directors, partners, Managers or any other person or persons who have ultimate control over the affairs of the factory or establishment. The purpose of giving details of the owners, occupiers and Directors etc. is not an empty formality but a deliberate intent to widen the net of responsibility on any and every one for any act or omission. It is necessary as well as in absence of such responsibility the entire benevolent scheme may stand frustrated. The anxiety of the legislature to ensure that the* *employees are not put to any hardship in respect of Provident Fund is manifest from Sections 10 and 11 of the Act. The former grants immunity to provident fund from being attached for any debt outstanding against the employee. And the latter provides for priority of provident fund contribution over other debts if the employer is adjudged insolvent or the Company is winded up. Such being the nature of provident fund any violation or breach in this regard has to be construed strictly and against the employer.*

14. *Reverting to the statutory provision Sections 14 and 14-A provide for penalties. The one applies to whosoever is guilty of avoiding payment of provident fund and to employer if he commits breach of provisions mentioned in its various clauses whereas Section 14-A fastens liability on certain persons if the person committing the offence is a Company. The scope of the two sections is same. Latter is wider in its sweep and reach. The former applies to anyone who is an employer or owner or is himself responsible for making payment whereas latter fastens the liability on all those who are responsible or are in charge of the Company for the offence committed by it. Section 14-A reads as under:*

"14-A. Offences by Companies.— (1) If the person committing an offence under this Act, the Scheme or the Family Pension Scheme or the Insurance Scheme is a company, every person, who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act, the Scheme or the Family Pension Scheme or the Insurance Scheme has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of, any director or manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly:

Explanation.— For the purposes of this section—

(i) 'company' means any body corporate and includes a firm and other association of individuals; and

(ii) 'director', in relation to a firm means a partner in the firm."

15. *Sub-sections (1) and (2) extend the liability for any offence by any person including a partner by virtue of explanation if he was in charge or was responsible to the Company at the time of committing the offence. The expression, 'was in charge of and was responsible to the Company for the conduct of the business' are very wide in their import. It could not, therefore, be confined to employer only. The employer is defined by Section 2(e) as follows:*

"2. (e) 'employer' means—

(i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, the legal representative of a deceased owner or occupier and, where a person has been named as a manager of the factory under clause (f) of sub-section (1) of Section 7 of the Factories Act, 1948, the person so named; and

(ii) in relation to any other establishment, the person who, or the authority which, has the ultimate control over the affairs of the establishment, and where the said affairs are entrusted to a

manager, managing director or managing agent, such manager, managing director or managing agent;".

Both clauses (i) and (ii) again are wide in their sweep. In clause (i) are included not only owner or occupier but even the agent or Manager. When it comes to establishments other than factory it is not confined to owner or occupier but to all those who have control or are responsible for the affairs of the Company. It includes even Director. Therefore, every such person who has the ultimate control over the affairs of Company becomes employer. To say therefore that since paragraph 36-A requires an employer to do certain acts the responsibility for any violation of the provision should be confined to such employer or owner would be ignoring the purpose and objective of the Act and the extended meaning of employer in relation to establishments other than the factory. The declaration therefore in Form 5-A including appellant as one of the persons in charge and responsible for affairs of the Company was in accordance with law. Therefore his prosecution for violation of the Scheme does not suffer from any error of jurisdiction or law."

19. The Hon'ble Supreme Court in ***Anwar Ali v. State of H.P.***[2] held the following:-

"14.1. *….*

15. In Chandrappa v. State of Karnataka [Chandrappa v. State of Karnataka, (2007) 4 SCC 415 : (2007) 2 SCC (Cri) 325] , this Court reiterated the legal position as under: (SCC p. 432, para 42)

'(1) An appellate court has full power to review, reappreciate and reconsider the evidence upon which the order of acquittal is founded.

(2) The Code of Criminal Procedure, 1973 puts no limitation, restriction or condition on exercise of such power and an appellate

[2](2020) 10 SCC 166

court on the evidence before it may reach its own conclusion, both on questions of fact and of law.

(3) Various expressions, such as, "substantial and compelling reasons", "good and sufficient grounds", "very strong circumstances", "distorted conclusions", "glaring mistakes", etc. are not intended to curtail extensive powers of an appellate court in an appeal against acquittal. Such phraseologies are more in the nature of "flourishes of language" to emphasise the reluctance of an appellate court to interfere with acquittal than to curtail the power of the court to review the evidence and to come to its own conclusion.

(4) An appellate court, however, must bear in mind that in case of acquittal, there is double presumption in favour of the accused. Firstly, the presumption of innocence is available to him under the fundamental principle of criminal jurisprudence that every person shall be presumed to be innocent unless he is proved guilty by a competent court of law. Secondly, the accused having secured his acquittal, the presumption of his innocence is further reinforced, reaffirmed and strengthened by the trial court.

(5) If two reasonable conclusions are possible on the basis of the evidence on record, the appellate court should not disturb the finding of acquittal recorded by the trial court.'

….

17. In State of Rajasthan v. Naresh [State of Rajasthan v. Naresh, (2009) 9 SCC 368 : (2009) 3 SCC (Cri) 1069] , the Court again examined the earlier judgments of this Court and laid down that: (SCC p. 374, para 20)

'20. … An order of acquittal should not be lightly interfered with even if the court believes that there is some evidence pointing out the finger towards the accused.'

18. In State of U.P. v. Banne [State of U.P. v. Banne, (2009) 4 SCC 271 : (2009) 2 SCC (Cri) 260] , this Court gave certain illustrative *circumstances in which the Court would be justified in interfering with a judgment of acquittal by the High Court. The circumstances include: (SCC p. 286, para 28)*

'(i) The High Court's decision is based on totally erroneous view of law by ignoring the settled legal position;

(ii) The High Court's conclusions are contrary to evidence and documents on record;

(iii) The entire approach of the High Court in dealing with the evidence was patently illegal leading to grave miscarriage of justice;

(iv) The High Court's judgment is manifestly unjust and unreasonable based on erroneous law and facts on the record of the case;

(v) This Court must always give proper weight and consideration to the findings of the High Court;

(vi) This Court would be extremely reluctant in interfering with a case when both the Sessions Court and the High Court have recorded an order of acquittal.'

A similar view has been reiterated by this Court in Dhanapal v. State [Dhanapal v. State, (2009) 10 SCC 401 : (2010) 1 SCC (Cri) 336] .

19. Thus, the law on the issue can be summarised to the effect that in exceptional cases where there are compelling circumstances, and the judgment under appeal is found to be perverse, the appellate court can interfere with the order of acquittal. The appellate court should bear in mind the presumption of innocence of the accused and further that the trial court's acquittal bolsters the presumption of his innocence. Interference in a routine manner where the other view is possible should be avoided, unless there are good reasons for interference."

(emphasis supplied)

14.2. *When can the findings of fact recorded by a court be held to be perverse has been dealt with and considered in paragraph 20 of the aforesaid decision, which reads as under: (Babu case [Babu v. State of Kerala, (2010) 9 SCC 189 : (2010) 3 SCC (Cri) 1179] , SCC p. 199)*

"20. The findings of fact recorded by a court can be held to be perverse if the findings have been arrived at by ignoring or excluding relevant material or by taking into consideration irrelevant/inadmissible material. The finding may also be said to be perverse if it is "against the weight of evidence", or if the finding so outrageously defies logic as to suffer from the vice of irrationality. (Vide Rajinder Kumar Kindra v. Delhi Admn. [Rajinder Kumar Kindra v. Delhi Admn., (1984) 4 SCC 635 : 1985 SCC (L&S) 131] , Excise & Taxation Officer-cum-Assessing Authority v. Gopi Nath & Sons [Excise & Taxation Officer-cum-Assessing Authority v. Gopi Nath & Sons, 1992 Supp (2) SCC 312] , Triveni Rubber & Plastics v. CCE [Triveni Rubber & Plastics v. CCE, 1994 Supp (3) SCC 665] , Gaya Din v. Hanuman Prasad [Gaya Din v. Hanuman Prasad, (2001) 1 SCC 501] , Aruvelu [Arulvelu v. State, (2009) 10 SCC 206 : (2010) 1 SCC (Cri) 288] and Gamini Bala Koteswara Rao v. State of A.P. [Gamini Bala Koteswara Rao v. State of A.P., (2009) 10 SCC 636 : (2010) 1 SCC (Cri) 372])"

(emphasis supplied)

It is further observed, after following the decision of this Court in Kuldeep Singh v. Commr. of Police [Kuldeep Singh v. Commr. of Police, (1999) 2 SCC 10 : 1999 SCC (L&S) 429] , ***that if a decision is arrived at on the basis of no evidence or thoroughly unreliable evidence and no reasonable person would act upon it, the order would be perverse. But if there is some evidence on record which is acceptable and which could be relied upon, the conclusions would not be treated as perverse and the findings would not be interfered with."***

20. The Learned Trial Court had rightly passed the impugned order of acquittal and this Court is not inclined to interfere with the same.
21. In view of the above discussion, CRA 124 of 2001, CRA 126 of 2001 and CRA 127 of 2001 are dismissed.
22. There is no order as to costs.
23. The Trial Court records along with a copy of this judgment be sent down at once to the Learned Trial Court for necessary action.
24. Photostat certified copy of this order, if applied for, be given to the parties on priority basis on compliance of all formalities.

(Ananya Bandyopadhyay, J.)