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Crl.A(MD)No.527 of 2018

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date of Reserved	27/01/2025
Date of Pronounced	24/02/2025

CORAM

THE HONOURABLE MR. JUSTICE G.ILANGO VAN

Crl.A(MD)No.527 of 2018

N.J.Selvakumar : Appellant/Sole Accused

Vs.

The State rep. by
Inspector of Police,
Vigilance and Anti Corruption Wing,
Nagercoil,
Kanyakumari District.

: Respondent/Complainant

Prayer: This Criminal Appeal is filed under Section 374 of the Criminal Procedure Code, to set aside the judgment of conviction, dated 31/10/2018 made in Special Case No.3 of 2007 on the file of the Special Judge-cum-Chief Judicial Magistrate, Nagercoil and sentence imposed on the appellant and acquit the appellant and pass such further or other orders.

For Appellant : Mr.R.Anand
for Mr.S.Sathiya Chidambaram

For Respondent : Mr.R.Meenakshi Sundaram
Additional Public Prosecutor



J U D G M E N T

This Criminal Appeal is filed against the judgment of conviction and sentence passed in Special Case No.05 of 2015 by the Special Judge-cum-Chief Judicial Magistrate, Nagercoil, dated 23/07/2019.

2.The case of the prosecution in brief:-

The accused was working as Senior Pharmacist in the Medical Service from 01/08/1995 to 31/03/2000. During that period, he acquired and in possession of pecuniary resources and the property in his name and in the name of his wife, which were disproportionate to his known source of income to the tune of **Rs.5,17,395.17/-**. Based upon this, a case in Crime No.3 of 2003 was registered by the respondent police for the offence punishable under section 13(2) r/w 13(1)(e) of the Prevention of Corruption Act, 1988. After completion of the investigation, final report was filed. It was taken on file by the Special Judge-cum-Chief Judicial Magistrate, Nagercoil in Special Case No.3 of 2007. After completing 207 Cr.P.C proceedings, the following amended charge was framed against the accused, on 18/02/2015:-

*"The accused joined as
Pharmacist in Tamil Nadu Health
Department in Mahabalipuram on*



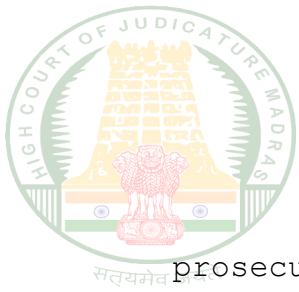
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20/10/1984, serving various posts in various places; As per the statement of the assets and liabilities as on 01/08/1995, as per Statement-I was estimated at **Rs.2,52,165.11/-** in the name of the accused and his wife name; As per the amendment statement-II as on 31/03/2000, he was having income estimated at **Rs.8,65,516.66/-**; The known source of income of the accused and his wife as on 31/03/2000, as per the amended Statement-III was estimated at **Rs.5,95,603.00/-**; As per Statement-IV, the expenditure has been estimated at **Rs.4,99,646.62/-**; The savings was estimated at **Rs.95,956.38/-** as per Statement VI; As per the amended Statement-V, the total assets and liabilities of the accused and his wife was estimated at **Rs.6,13,351.55/-**; As per the Statement-VII, the disproportionate asset was estimated at **Rs.5,17,395.17/-** and thereby, the accused committed an offence punishable under section 13(2) r/w 13(1)(e) of the Prevention of Corruption Act, 1988."

3.To that charge, the accused pleaded not guilty and claimed to be tried.

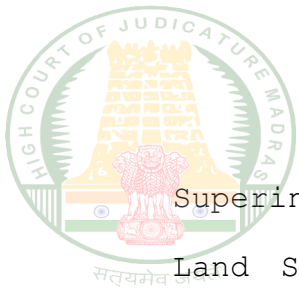


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4. During the trial process, on the side of the prosecution, 36 witnesses have been examined and 68 documents marked. On the side of the accused, one witness was examined and 4 documents marked.

5. **PW34** was working as Inspector of Police attached to the Vigilance and Anti-Corruption Department, Kanyakumari. They received reliable information that the accused amassed wealth disproportionate to his known source of income. Based upon which, he registered a case in Crime No.4 of 2003 under section 13(2) r/w 13(1)(e) of the Prevention of Corruption Act and submitted the FIR to the Court and the further investigation was handed to Sundar Rajan, Inspector of Police. In the information, it was stated that the accused was working as Pharmacist in the Government Hospital, Kuzhithurai, During the check in period between 01/08/1995 and 31/03/2000, he amassed wealth to the tune of **Rs.5,17,395-17/-**. Before that, he conducted a preliminary enquiry on the basis of the reliable information and submitted a report. Upon which, the case was registered.

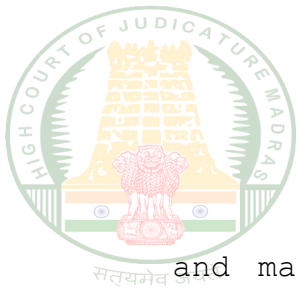
6. **PW35** took up the further investigation. He perused the records and recorded the statement of the witnesses. On 22/01/2004, he sent request to the



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Superintendent Engineer, TNEB and Assistant Director of Land Survey Department requesting two official witnesses

for assisting the investigation. At the request made by him, one **Valan Arasu** and **Nambu Visvanathan** appeared before him and prepared a report for making search in the house of the accused, sent intimation to the concerned Court. On 23/01/2004 at about 02.00 pm, he went to the house of the accused along with the Vigilance Officials and prepared the inventory of the articles found in the house and other records and registers, passport etc. He prepared mahazar under Ex.P44 and seized 60 sovereigns of gold jewels from almirah and 9 sovereigns of gold jewels owned by the accused's wife. After making all those investigations, he collected assets and liabilities during the check in period. From his assessment, he came to know that during the check in period, the accused has drawn Rs.6,93,262/-. Expenses were estimated at Rs.4,99,646.62/-. Savings were estimated at Rs.1,93,615.38/-. From the above said calculation, he found that the disproportionate asset was Rs.6,33,144.62/-. So, notice was issued to him, on 24/06/2004 under Ex.P61. The accused sent explanation, on 02/08/2004 under Ex.P62. From the perusal of the explanation offered by the accused, some of the items were accepted. Again another notice was issued, on 28/02/2005 under Ex.P63.



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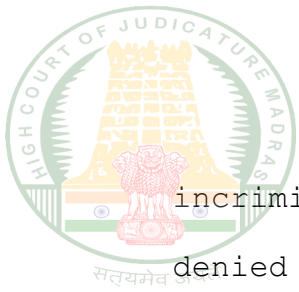
7.He submitted the final explanation. After perusal and making reassessment, he assessed the disproportionate asset as Rs.5,17,395.17/-. He submitted a report to the Director of Vigilance and Anti-Corruption Department. Then, he collected the relevant records from various Departments. Later, he was transferred.

8.The further investigation was taken by **PW36**. He perused the records, again enquired the witnesses already examined by his predecessor and finding that the records and statements were in order, he submitted a proposal for obtaining sanction order. After getting sanction order, completed the investigation and filed final report, on 13/07/2007.

9.**PW1** is the sanctioning authority, who issued sanction order under ExP1.

10.**PW2** has spoken about the salary particulars of the accused during the relevant period and assets and liabilities statement submitted by the accused, which was in turn handed over to the Investigating Officer.

11.After closure of the prosecution evidence, when the accused was questioned, u/s.313 Cr.P.C., on the



incriminating circumstances appearing against him, he denied the same.

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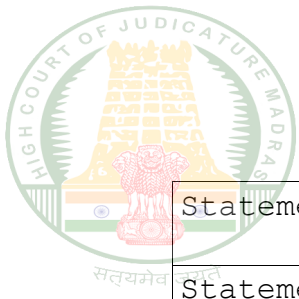
12.At the conclusion of the trial process, the trial court convicted the accused for the offences under sections 13(1)(e) and 13(2) of the Prevention of Corruption Act, 1998, sentenced him to undergo 3 years RI and imposed a fine of Rs.10,000/-, in default to undergo one year SI for each offence and directed the sentences to run concurrently.

13.Against which, this criminal appeal is preferred by the appellant.

14.Heard both sides.

15.We will straightway go to the initial estimate made in the final report, upon which the original charge, dated 04/04/2008 was framed.

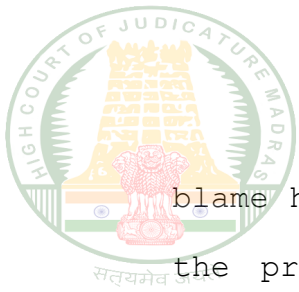
16.The difference between the original charge and the amended charge can be tabulated hereunder so that it can be appreciated properly.



Statement	Original Charge (Estimation)	Amended Charge (Estimation)
Statement-I	38,656.66	2,52,165.11
Statement-II	-	8,65,516.66
Statement-III	6,93,262.00	5,95,603.00
Statement-IV	4,99,646.62	4,99,646.62
Statement-V	8,26,760.00	6,13,351.55
Statement-VI	1,93,615.38	95,956.38
Statement-VII	6,33,144.62	5,17,395.17
Total	28,85,055.28	34,39,634.49

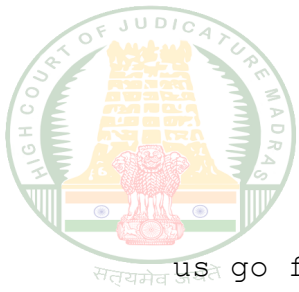
17.From the comparative statement of the original charge and the amended charge figures, it shows that though difference between these two charges in respect of the Statement-VII comes around **Rs.1,15,749.45/-**, there is omission in the original charge with regard to the Statement-II. This, according to the appellant, is *per se* illegal and no opportunity was given to the appellant herein to put forth his argument with regard to the amended charge.

18.Apart from that, it is also submitted that after amendment of the charge, witnesses were not recalled and re-examined on the side of the prosecution. So, the appellant has also lost the right of making defence in respect of the amended charge by way of cross examining many witnesses. This was the first preliminary objection made by the appellant. But for which, the appellant has to



blame himself for the issue. Proper application was made by the prosecution to amend the charge. After hearing both sides, that application was allowed. Since there was no revision by the appellant, that order has become final. In pursuance of the above said order only, the amended charge was framed. The accused was put on the question, he denied the charge as usual. But unnecessary application took out by the appellant to summon the Director of Vigilance and Anti-Corruption Wing. That application came to be dismissed by this court. Against which, revision was preferred. It was also dismissed. The problem arose for the appellant in not engaging the Legal Practitioner. It appears that at one point of time, he was represented by an Advocate, later he thought it fit to defend the case as party-in-person. This is the reason for him to unnecessarily drag on the matter to unknown direction. He ought to have challenged the application filed by the prosecution for amendment of the charge. Having lost that opportunity, having participated in the further proceedings, it may not be proper on his part to blame the Court. This ground is not available to him. So, it has to be rejected outright.

19. But, as mentioned above, in the original charge, an important point with regard to the figure mentioned in Statement-II was not mentioned. Later it was corrected.



20. With this in mind and the background facts, let us go further.

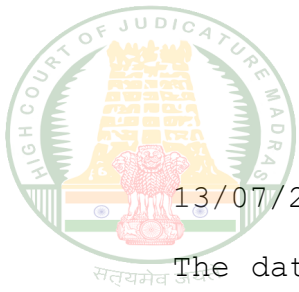
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21. Apart from that, another preliminary objection that was made by the appellant is that the second show cause notice was issued to him by the Investigating Officer, for which, he sent a reply, that was not considered by the Investigating Officer. That file is marked as Ex.P62 on the side of the prosecution. Here also, there is some discrepancy in the figure in the show cause notice dated 20/06/2004 under Ex.P61, wherein the disproportionate asset was estimated at Rs.6,33,144.62/-, which was the original charge as mentioned above. For that show cause notice, the accused submitted reply under Ex.P62. He has given his own estimation. We will deal about that category wise later.

22. Now, according to the appellant, this explanation was not considered by the Investigating Officer and filed the final report.

23. Now, we will go to the evidence of the Investigating Officer on this aspect.

24. PW36 was the final Investigating Officer. He filed the final report. The date of final report is

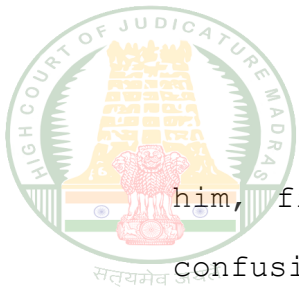


13/07/2007. The date of sanction order is dated 20/03/2007.

The date of explanation for the second show cause notice is

dated 02/08/2004. He would say that he did not examine and enquire the accused. On the contra, he would say that since the accused already submitted his explanation, he did not make any enquiry with him. Before filing the final report, it is the duty of the final Investigating Officer to verify the explanation offered by the accused. In the explanation, he has not stated anything as to the verification made by him in respect of the points mentioned in the explanation. Not even, he has stated during the course of the evidence that the particulars mentioned by the accused in the second show cause notice, explanation was found to be incorrect. So, PW36 failed in his duty in not considering the explanation offered by the appellant.

25.Now we will go to the evidence of the first Investigating Officer namely PW35. He would say that in pursuance of the show cause notice, dated 24/06/2004, the accused submitted the explanation on 02/08/2004. After perusing the explanation offered by the accused, it was found that some of the particulars mentioned by him were acceptable. So, those explanations were accepted, later by letter, dated, 28/02/2005 another show cause notice was issued, for which the accused submitted his reply on 15/03/2005. After perusal of the explanation offered by



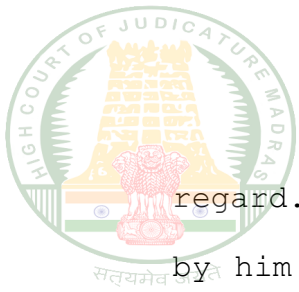
him, final estimation was made. There is a little bit of confusion in this regard.

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26. When the argument was advanced by the appellant that the final notice was issued on 28/02/2005, he offered his explanation on 15/03/2005, but after 15/03/2005, second explanation was offered by the accused. Probably he is making some confusion regarding the second explanation offered by him. So, the matter was reopened for clarification and the appellant was required to verify whether the second explanation was offered by him after 15/03/2005. He was referring only the explanation, dated 15/03/2005 and no subsequent to that. So, it is seen that the explanation, dated 15/03/2005 was taken into account by PW35 before concluding the estimation.

27. We will take the final explanation, dated 15/03/2005 in the later part of the judgment.

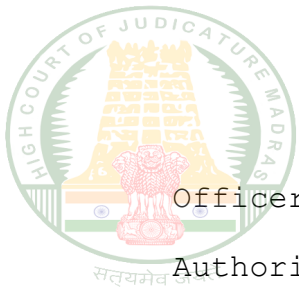
28. Another preliminary point is that PW36 the Investigating Officer was personally inimical against the appellant. So, he took much interest in the investigation and filed the final report. So, according to him, he is seriously prejudiced. But when this argument was raised referring to some personal issue, I made it clear to the appellant that absolutely, there is no evidence in this



regard. Apart from that, it was not the grievance expressed by him in the reply, dated 15/03/2005 expressing grievance against the Investigating Officer. This ground is not available to the appellant, when serious prejudice was not caused to him during the course of the investigation. So, this plea is rejected.

29. Another important point is estimation regarding the house property. In this regard, we will straightaway go to the evidence of PW36. Ex.P33 is the estimation report. The estimation was prepared by the Assistant Executive Engineer, counter signed by the Executive Engineer.

30. Perusal of the estimation report does indicate that it contains so many corrections, additions, deletions, which does not bear the certification of the concerned Officer, who prepared the report, that is the corrections were not certified by any one. The Investigating Officer ought to have received proper certification regarding the corrections. It was not done. Even he went to the extent of stating that he did not examine the Officer, who prepared the report. When it contains corrections, deletion, additions etc., it ought not to have been accepted as proved document by the trial court. But the trial court thought it fit to take up as it is and recorded a finding. The Investigating Officer is only a Collecting

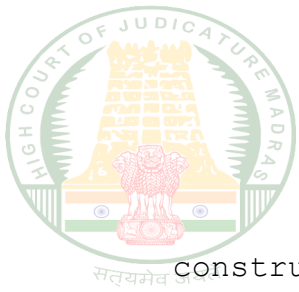


Officer, who collected the estimation from the concerned Authority. On that account, Ex.P33 has evidentiary value has to be taken into account.

31. Another point is that the Investigating Officer has not mentioned in the final report the percentage of the disproportionate income. Why he omitted the same is not explained by him.

32. Now we will go to the item-wise issue. The check in period is 01/08/1995 to 03/01/2000. During that period, the accused was working as Pharmacist in Kuzhithurai Government Hospital, it is not denied and disputed.

33. The Statement-I contains figure as Rs.2,52,165.11/-. According to the appellant/accused, the items mentioned in the Statement-I belongs to him and it is not disputed. But what is denied by him is that some more properties were available to him in the form of immovable, cash on hand, the property gifted in his wife's name. In respect of the cash on hand issue, the trial court has recorded a finding that it was not properly established by the accused. Even before this court, the appellant is not able to establish that he was having **Rs.37,680/-** as cash on hand. So, the finding of the trial court on this aspect requires no interference.



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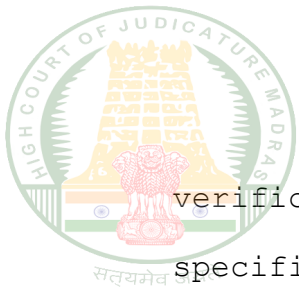
34.Regarding the installation of pump-set and construction of compound wall, it was contended by him that as per Ex.D1, he submitted the approval on 26/06/1995.

Permission was granted on 30/06/1995. The construction must be completed before 30/06/1996. Even though, it was submitted by the appellant that the construction was made on 01/08/1995, but no documentary evidence was produced by him, the date on which, the construction started, on which date it was completed. There was no evidence.

35.Now in this aspect, we will go to the evidence of the Investigating Officer namely PW34. In the plan approval for the construction, well, compound wall and pump-set were mentioned. In the explanation offered, the accused has stated that he constructed a compound wall in July 1995, which comes around Rs.72,000/-. So, it must be deducted.

36.Regarding the standing trees, it was submitted by the appellant that even prior to 01/08/1995, the properties owned by his wife was having 113 grown up coconut trees, 300 Rubber trees small in size, 80 grown up trees.

37.In this regard, we will go to the evidence of the Investigating Officer as to whether any spot

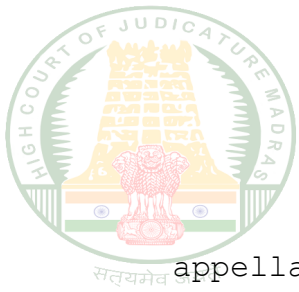


verification was made by him in this regard, since there is specific point raised by the appellant in the explanation.

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38.In the explanation, it was stated by him that **Rs.1,45,370/-** was received as income by his wife during the relevant period namely the check in period by selling the old rubber trees, coconut trees etc. But, as mentioned by the trial court Ex.P11 does not indicate the availability of the standing trees. The purchaser was not examined on the side of the appellant to show that the trees were also purchased and separately valued. There is no Adangal produced by the appellant. It is equally seen that the Investigating Officer has not made any spot visit to the property to verify the above said issue.

39.PW34 would say that during his enquiry, he found that there was no income from the agricultural property. So, he did not obtain any certificate from the Revenue Authorities. Why he omitted to visit the place and verify the physical availability of the standing trees was not explained by him. Even not take care to examine the purchaser mentioned by the appellant in his explanation. Why he omitted all these things is not explained.



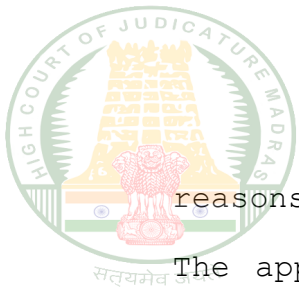
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40.No doubt that it is equally the duty of the appellant to prove that he was having income from the agricultural property. But he also failed. But the duty of the Investigating Officer is more than that of the duty of the accused to prove the case of the prosecution. It is the bounden duty equally cast upon both sides. What applies to the property belongs to the wife is also equally applies to his property also.

41.Now coming to the Statement-II. The total estimate is Rs.8,65,516.66/-. The main objection made by the appellant is with regard to Item Nos.10 & 14.

42.Now we will take up Item No.14 first. It is a Car bearing No.TN-07-D-6255 standing in the name of the appellant's wife. It was estimated at Rs.1,14,003/-. It was objected by the appellant stating that it was not purchased during the check in period. Actually, it was purchased on 07/04/2000 and the purchase is after the check in period. But for valid and cogent reasons, the trial court over turned the objections. Regarding the value of the purchase, it calculated the same at Rs.82,000/-.

43.Perusal of the discussion made by the trial court with reference to the evidence available on record does indicate that it is a fair discussion and for valid



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reasons, it estimated the purchase price at Rs.82,000/-.

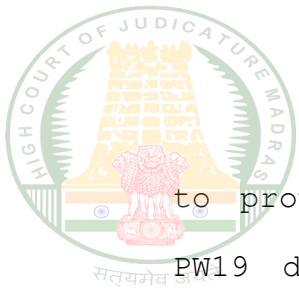
The appellant failed to prove that it was purchased after the check in period.

44.Now coming to the Item No.10 house property, site was purchased by the appellant from one Suman. It was not disputed by him. The site was purchased on 24/10/1990. The approval was obtained from the concerned authority. Now estimate was made as mentioned by the concerned authority at Rs.4,54,293/-.

45.Now coming to the appellant's case, it is stated that it ought to have been estimated at Rs.1,00,000/-. But the trial court has pointed out that in the assets and liabilities statement additional submitted by the accused as on 30/04/2001, he has shown the value of the housing property at Rs.2,52,000/-. It is only an approximate value mentioned by the appellant. The admitted value can be taken as estimated value.

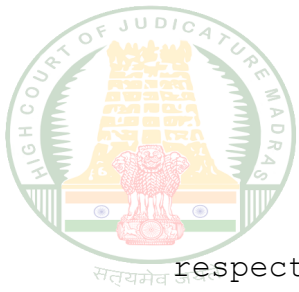
46.Now we will go further in detail Ex.P33 the estimate report.

47.As mentioned above, there are corrections, deletions, additions, etc, which were not properly certified. PW19 was examined on the side of the prosecution



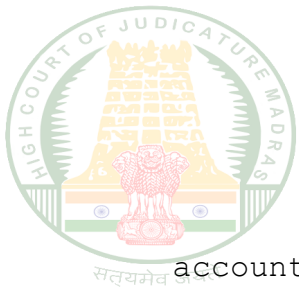
to prove the estimation. But reading of the evidence of PW19 does not indicate that he personally verified the calculation. He would say that he was working as Executive Engineer during the relevant period. He was present in the place of evaluation made by the Assistant Executive Engineer by name Srinivasa Sundaram, Assistant Engineer Sudhakar. According to him, the estimation was prepared on the basis of the value prevailing in 1995-1996.

48. During the cross examination, he would admit that the evaluation report was prepared by Srinivasa Sundaram. It was submitted to him. After scrutiny, he put his signature and submitted the same. But he has not specifically stated in the certification corrections, deletions as mentioned above. The Author of the document namely Srinivasa Sundaram was not examined on the side of the prosecution. Even though, PW19 was present at the time of evaluation, he being the Supervisory Officer might not have noticed the evaluation in minute details as made by Srinivasa Sundaram. So, as I already stated Ex.P33 cannot be taken into account by way of scrutinizing the evidence of PW19, I reaffirm the said finding that Ex.P33 was not established properly by the prosecution. So, the cost of construction mentioned by the appellant at Rs.2,52,000/- can be accepted.



49.The second objection made by the appellant in respect of the Item No.3 in the Statement-II, in Survey No.101/5 measuring about one Acre, there were standing trees numbering about 300 rubber trees was suppressed by the prosecution. The trial court has recorded a finding that no evidence on the side of the appellant, either oral or documentary to prove that there were 300 standing Rubber trees is capable of yielding income. Whether this finding is proper on record, we can turn to the evidence of PW7.

50.He would say that he was working as Village Administrative Officer during the relevant period in Kalkulam village. He issued a certificate of income under Ex.P16. He would further say that after 1989, about 100 coconut trees were planted and 300 rubber trees before 1995. In 1997 latex were collected from 100 trees. In 1988, 99 and 2000 latex were collected from 150 rubber trees. Since, at that time, rubber trees were grown up. The coconut tress become unyielding. So, the coconut trees were removed. In 2001, the latex were collected from 275 rubber trees. He gave an opinion that during 1998, 1999 and 2000 there would not have been much income from the rubber trees, since the return and the expenses would have been same. In 2001, the appellant received Rs.6,000/- from 275 rubber trees. The properties were standing in the name of the accused and his wife.

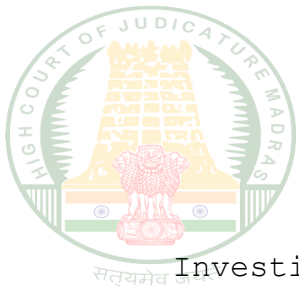


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51. But the evidence of PW7 was not taken into account by the trial court during discussion. It has simply shifted the burden on the appellant to prove the standing trees, income, etc.

52. So, from the evidence of PW7, it is seen that the trees which were standing in survey No.101/5 were not taken into account by the Investigating Officer, while making the statement-I. Even the evidence of PW7 regarding the income also unbelievable one, he is not competent to speak about the actual income derived by his wife and the appellant from the standing trees. He has given another opinion that it would not have given any profit. This itself shows that he has not given evidence to the court to resolve the issue, but supported the prosecution case. So, the opinion given by PW7 regarding the income and the equalisation of the expenditure and income has to be rejected. Why this important aspect is omitted to be taken note by the Investigation and the trial court is not explained.

53. Now we will go to the evidence of the Investigating Officer namely PW34. He would say that since there is no agricultural income, he did not receive any certificate from the concerned Village Administrative Officer. This is factually incorrect since PW7 was examined.



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54.Now we will go to the evidence of the further Investigating Officer namely PW35. He has simply stated that he has examined one Ganesan regarding the agricultural income. But as mentioned above, neither in Statement-1 nor in Statement-II the standing trees and the income were mentioned. The trial court, without even considering the evidence of PW7, it has recorded a negative finding. So, the statement prepared in respect of Statement-1 and II does not indicate the correct figures. When that was not indicated the correct figures, there is no occasion for this court to verify the same. This *prima facie* defect was not fairly noticed by the trial court. It has simply accepted the prosecution version, which in my considered view is not fair and proper. The Investigating Officer in all fairness would have obtained proper certificate from the Rubber Board and approximate income from the grown up trees, profit, etc. As mentioned above, PW7 is not competent to speak about all these things. This is the major defect, this court found while perusing the records.

55.Regarding the Statement-1, it was contended by the appellant that a sum of Rs.37,680/- was en-cashed by him from Jenit Bankers before 01/08/1995, kept by him in cash. But for valid reasons, that contention was rejected by the trial court. But one thing must be added that the document under Exs.P57 to P60 ought to have proved by



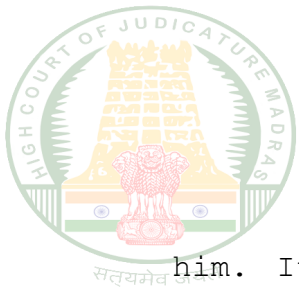
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examining the officials from the Banks, as per the Bankers Evidence Act. But however, it has been omitted. No objection was made by the appellant at the time of marking the document. Of course, the above said contention was raised, but it came to be rejected, I need not interfere in that portion.

56. Another contention was with reference to 31 cents situated in Verkilambi village in the name of the appellant. It was contended that there were 80 standing rubber trees. That was not included in the Statement-I. PW8 was examined on the side of the prosecution in this regard. There is no clear evidence on the side of the appellant to show the correct number of trees planted by him. So, that contention was also rejected by the trial court for valid reasons.

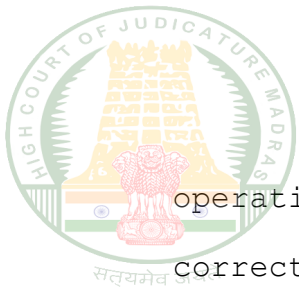
57. Regarding the income namely Statement-III, the trial court has done a meticulous job by taking into the interest received by the appellant from various savings, deposits, etc. It finally arrived at the figure of Rs.7,60,621/-.

58. Now the expenses Statement-IV. Item Nos.1, 6, 10, 17 to 20 was disputed by the appellant.



59.Now we will see, that was validly satisfied by him. Item No.1 refers to the expenditure incurred by the appellant for his domestic purpose. The annual estimate expenses has been collected as per the price index in the Statutory Body issued from time to time. It has approximate value of expenses. Item Nos.4 and 5 are relating to land in Veeyanoor village standing in the name of the appellant. As mentioned above, the standing trees were not properly calculated, estimated in Statement-I. Equally another mistake has been committed by the prosecution in not mentioning the correct income in respect of the property standing in the survey No.101/5.

60.As mentioned above, the trial court has simply brushed aside that, that was not established by the appellant. As mentioned above, in all fairness the Investigating Officer ought to have mentioned the income derived and the expenses incurred regarding the agricultural operations. But as mentioned above, the trial court has committed error in not including the income derived from the standing trees in Survey No.101/5. Unless that amount is included, no correct figure can be arrived at. The question of estimating the income by this appellate court can not be done in the absence of any clear evidence as mentioned above. But, as mentioned above, unless the expenses incurred by the appellant for the agricultural

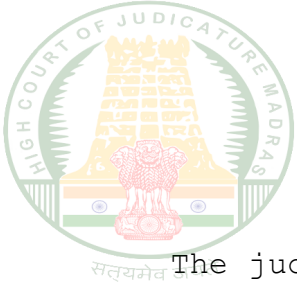


operation has been included, the statement cannot be correct.

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61.So, the discussion made above clearly indicates that statement Nos.1, 2 and 3 were not properly prepared and submitted by the prosecution. The trial court has also omitted to take into account the defects pointed by me. In view of the above said defective statement, the finding recorded by the trial court that the appellant has amassed wealth disproportionate to the known source of income is liable to be set aside giving benefit of doubt.

62.Further, the Hon'ble Supreme Court in the judgment reported in **B.C.Chaturvedi Vs. Union of India and others (1995) 6 SCC 749** held that in cases of amassing wealth disproportionate to the known source of income under section 13(1)(e) of the Prevention of Corruption Act, 10% margin has to be given deduction. If the asset acquired is more than 10% of the income, then the employee can be held liable. But here, as mentioned above, I am unable to render any finding, in view of the above said defects. So, whether the accused namely the appellant herein was in possession of asset more than 10% of his income could not be identified or calculated. On that account, benefit of doubt is given.



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63.In the result, this criminal appeal is **allowed**.

The judgment of conviction and sentence passed by the trial court are set aside. The appellant is acquitted from the charges levelled against him. The fine amount, if any, paid by the appellant shall be refunded. Bail bond, if any, executed shall stand discharged.

Index:Yes/No
Internet:Yes/No
er

24/02/2025

To,

- 1.The Special Judge-cum-
Chief Judicial Magistrate,
Nagercoil.
- 2.The Inspector of Police,
Vigilance and Anti Corruption Wing,
Nagercoil,
Kanyakumari District.
- 3.The Additional Public Prosecutor,
Madurai Bench of Madras High Court,
Madurai.



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G . ILANGO VAN , J

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