2026:JHHC:29171

IN THE HIGH COURT OF JHARKHAND AT RANCHI

Cri. Revision No. 1253 of 2024

Santosh Kumar @ Arjun, aged about 46 years, Son of Tilak Mochi, R/o Flat No. A203, Arsh Apartment, Vikash Nagar Road No. 9, Singh More, PO & PS Hatia, District Ranchi (Jharkhand) … … **Petitioner**

Versus

The Central Bureau of Investigation … … **Opp. Party**

CORAM: HON'BLE MRS. JUSTICE ANUBHA RAWAT CHOUDHARY

For the Petitioner : Mr. Amit Kumar Das, Sr. Advocate
Mr. Saurav Kumar, Advocate
Ms. Muskan Jain, Advocate

For the Opp. Party-CBI : Mr. Prashant Pallav, ASGI

18/28th September 2026

1. This Criminal Revision Application has been filed against the order dated 11.09.2024 passed by the learned Special Judge, CBI-11 (Other than ADHD Scam Cases), Ranchi in Misc. Criminal Application No. 1272/2024, whereby the application filed by the petitioner seeking discharge has been rejected.

2. ***Learned senior counsel for the petitioner*** submits that the discharge application of the petitioner has been mechanically rejected by the learned court and the court has not considered the fact that there is doubling while taking into consideration the asset/ expenditure of the petitioner. The petitioner was working as Assistant Commandant in Central Reserve Police Force and the check period involved in the present case is for the period from ***01.04.2013 to 21.12.2019***.

3. The learned senior counsel while referring to the charge-sheet has submitted that-

> Statement-A is the assets at the beginning of check period, which is amounting to Rs. 13,71,092.28 and there is no dispute so far as this figure is concerned.

Statement-B which is the assets at the end of check period, which is to the tune of Rs. 75,45,820.07;

Statement-C is the income during the check period from which is to the tune Rs. 1,15,07,360.00;

Statement -D is the expenditure during the check period which is to the tune of Rs. 1,03,80,580.00.

4. The learned senior counsel then refers to the computation of the disproportionate assets which is as under:-

Sl. No.	Description	Amount (Rs.)
1	Assets at the beginning of Check Period-A	13,71,092.00
2	Assets at the end of Check Period-B	75,45,820.00
3	Income during the Check Period - C	1,15,07,360.00
4	Expenditure during the Check Period - D	1,03,80,580.00
5	Likely saving during the Check Period - (Income Expenditure i.e. C-D)	11,26,780.00
6	Assets acquired during the check period (B-A)	61,74,728.00
7	Disproportionate Assets = (B-A)-(C-D) or (DA = 6-5)	50,47,948
8	DA Percentage = (B-A) -(C-D)/C X100 or (DA/Income x 100)	43.86%

5. He submits that as per Column-4 of the calculation of expenditure during the check period has been shown as 1,03,80,580.00, which is lower than the income during the check period mentioned in Column-3 and therefore the amount available for expenses during the check period has been shown as Rs. 11,26,780/-. The learned senior counsel submits that the authority has calculated the assets acquired during the check period as statement B-A i.e. 61,74,728.00 and this figure could not have been taken

into consideration as the expenditure was already accounted for while coming to the figure of Rs. 1,03,80,580.00.

6. Further , in order to demonstrating the doubling of the various figures, the learned senior counsel has referred to Serial No 6 of Statement-C and submitted that a Car Loan (XUV 500) with specific account number with SBI, Hatia Branch, Dhurwa, Ranchi was taken to the extent of Rs. 10,00,000/- and the car loan was also shown to have been closed. However, while recording the expenditure in Statement-D at Serial No. 29, the authority has taken into account the repayment of the car loan with respect to the XUV 500 to the extent of Rs. 11,10,500/- and there is also another entry in Statement-D at Serial No. 30 relating to the purchase of a Mahindra XUV 500 bearing Registration No. JH01 BX 6203 from Nexgen Technology Solutions, which has been shown to the extent of Rs. 14,15,000/-. The learned senior counsel submits that, for the same XUV car, the car loan has been shown, which has further been shown to have been closed by repayment of the car loan and for the same XUV car, another entry has been made to the extent of Rs. 14,15,000/-.

7. The learned senior counsel submits that this has led to the discrepancy, as the same car has been shown more than one time to inflate the expenditure incurred by the petitioner.

8. The learned senior counsel has further submitted that the inventory with respect to kitchen items, bedroom items etc. has been taken in Statement-B at serial No. 10 to the tune of Rs. 3,77,494.00 and those items were not shown in the beginning of the check period as if the petitioner did not have any household item. The learned senior counsel submits that such entries, while calculating the assets, by itself reveal that different items have been purposely included to inflate the expenditure. The learned senior counsel submits that the most of the expenditure mentioned in Statement-D has been paid either through credit card or through bank transactions. The learned senior counsel submits that if the

calculation is properly made, there would be no disproportionate assets and the impugned order calls for interference.

9. Learned senior counsel has relied upon the judgment passed by the Hon'ble Supreme Court reported in ***(2022) 9 SCC 577 (Kanchan Kumar vs. State of Bihar)*** and has referred to paragraph 16 onwards to submit that the calculation made for the purposes of disproportionate asset can certainly be looked into at the stage of discharge.

10. The learned senior counsel has also relied upon the judgment passed by the Hon'ble Supreme Court in ***Cr. Appeal No. 5009 of 2024 (Nirankar Nath Pandy vs. State of U.P. & Others)*** and has referred to paragraph 10 thereof to submit that while considering long check period for about 25 years, it has been held that it must be taken into account that over such a long period of time, there is inflation and a natural progression in the changing economy that affects the value of assets such as property and there is bound to be some discrepancy in connection with the valuation of the assets.

11. ***Learned senior counsel for the opposite party-CBI*** has opposed the prayer and submitted that the calculation and the arguments, which have been advanced by the learned senior counsel for the petitioner, cannot be appreciated at this stage. There is no overlapping between the calculations in Statement-B and Statement-D. They are distinct and both the amounts are required to be taken into consideration for the purposes of determining the acquisition of assets during the check period. The learned senior counsel has further submitted that at this stage, there is no glaring discrepancy in the calculation as projected by the opposite party and this Court may not meticulously examine each and every item so as to come to a finding at this stage. These are essentially matters for trial and are required to be considered at the appropriate stage.

12. The learned senior counsel for the opposite party-CBI has relied upon the judgment passed by the Hon'ble Supreme Court reported in ***(2023) 6 SCC 768 (State of Tamil Nadu vs. R. Soundirarasu Others)*** and

has referred to paragraph 75, 81 and 83 thereof to submit that the court need not act as a charted accountant to come to a different computation and onus is reverse upon the petitioner to explain the assets which he has required during the check period.

13. With respect to the judgment, as relied upon by the learned senior counsel for the petitioner, reported in ***(2022) 9 SCC 577 (supra)***, the learned senior counsel has submitted that in the said case, there was glaring discrepancy, inasmuch as, the balance amount during the beginning of the check period was itself recorded incorrectly and therefore on account of such glaring error, there could have been some interference, but in the present case, no such glaring error pointed out.

14. The learned senior counsel has also submitted that the petitioner has not annexed the copy of the petition seeking discharge and the impugned order does not reveal as to what points were taken, but in absence of the petition seeking discharge, the arguments advanced by the learned senior counsel for the petitioner cannot be taken into consideration at this stage.

15. ***After hearing the learned counsel for the parties***, it is not in dispute that at the beginning of the check period, the petitioner had asset to the extent of Rs. 13,71,092.28 and assets at the end of the check period has been mentioned in Statement-B which deals with various investments and assets made by the petitioner which is to the tune of Rs. 75,45,820.07.

16. Apart from this, the income during the check period has been shown as Rs. 1,15,07,360.00. However, during the course of hearing, the learned senior counsel for the petitioner has submitted that the income during the check period would actually come to Rs. One Crore Forty-Five Lakh and Odd and the figure shown in the charge-sheet is not correct. Further, the Statement-D deals with the expenditure during the check period which deals with various purchases made by the petitioner and his family members.

17. So far as one of the discrepancies, which the petitioner has pointed out, is in connection with purchase of Mahindra XUV 500 Car, which is

shown to have been purchased by taking loan, as is apparent from Serial No. 6 of Statement-C, which was to the extent of Rs. 10,00,000/- and the loan account has been shown to have been closed. Further, at Serial No. 29 of Statement-D, the repayment of the car loan has been shown to the extent of Rs. 11,10,500/-, and another entry has been made at Serial No. 30 of Statement-D in connection with the purchase of a Mahindra XUV 500 car to the extent of Rs. 14,15,000/- along with a specific car registration number.

18. This Court is of the view that at this stage, it cannot be said that the entry at serial no. 6 of Statement-C and entry in serial no. 29 and 30 at Statement-D are relating to one and the same vehicle. There is nothing on record to demonstrate this aspect of the matter.

19. Further, there is no material to show that the income during the check period has been wrongly computed by the opposite party in the charge sheet and this aspect of the matter is also essentially a matter of evidence to be considered during trial.

20. Further, this Court does not agree with the argument of the learned senior counsel for the petitioner that the entire expenditure was to be subsumed in the expenditure during the check period which is mentioned in Statement -D, rather it appears that expenditure in Statement -D is over and above acquisition of assets mentioned in Statement -B.

21. Accordingly, this Court is of the view that the learned senior counsel for the petitioner has not been able to demonstrate satisfactorily before this Court regarding the doubling of the entries made. These aspects of the matter can be appreciated at the stage of evidence during trial. On account of the arguments of the petitioner, no case has been made out to interfere with the impugned order refusing to discharge the petitioner.

22. Learned senior counsel for the opposite party has rightly pointed out that at this stage, there is no scope for meticulous examination of each

and every entry and it is for the petitioner to demonstrate his due source of income for the assets which he has acquired during the check period.

23. In aforesaid circumstances, this Court is not inclined to interfere with the impugned order refusing to discharge the petitioner.

24. Accordingly, this criminal revision application is hereby ***dismissed***.

25. However, any observation made by this Court in this order is primarily based to deal with the arguments advanced by the learned senior counsel for the petitioner and any observation made by this Court in this order will not prejudice the case of either party in any manner whatsoever.

26. Interim order, if any, stands vacated.

27. Pending interlocutory application, if any, are closed.

28. Let a copy of this order be communicated to the court concerned through ‘e-mail/FAX’.

(Anubha Rawat Choudhary, J.)

Dated: 28.09.2026
Uploaded On: 30.09.2026
Mukul/-