



CRL RC No. 1010 of 2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 18.11.2025

PRONOUNCED ON : 05.01.2026

CORAM

THE HONOURABLE MR JUSTICE M. NIRMAL KUMAR

Crl.R.C.No.1010 of 2022

and

Crl.M.P.Nos.5056 and 5058 of 2025

Pandurangan
S/O.Sarangapani, V
maruthur,villupuram town, Villupuram
district

Petitioner/A1

Vs

State By
Station House Officer
CCIW/CID
Villupuram District.
Crime No.2 of 2002

Respondent(s)

PRAYER: Criminal Revision Petition filed under Sections 397 r/w 401 of Cr.P.C., 1973 praying to call for the records of the learned Additional District Judge (Fast Track Court), Villupuram, Villupuram District and set aside the judgment passed in C.A.No.44 of 2015 dated 10.10.2018, confirming the conviction and sentence under Section 408 of I.P.C. by judgment dated 08.09.2015 made in C.C.No.301 of 2003 on the file of the learned Judicial Magistrate No.I, Villupuram, Villupuram District.

For Petitioner(s): Mr.K.Selvarangan



CRL RC No. 1010 of 2022

For Respondent(s): Mr.Leonard Arul Joseph Selvam
Additional Public Prosecutor
Assisted by
Ms.Harshana.T.

ORDER

The petitioner/accused in C.C.No.301 of 2003 was convicted by the trial Court by the judgment dated 08.09.2015 along with another accused for offences under Sections 408, 471 and 477(A) of I.P.C. and sentenced to undergo one year simple imprisonment and to pay a fine of Rs.1,000/- for each offence. Aggrieved against his conviction, the petitioner/A1, preferred an appeal in C.A.No.44 of 2015 before the learned Additional District and Sessions Judge, Fast Track Court, Villupuram. The learned Sessions Judge, by the judgment dated 10.10.2018, partly allowed the appeal setting aside the conviction and sentence of the petitioner for offence under Sections 471 and 477(A) of I.P.C. and confirming the conviction and sentence for offence under Section 408 of I.P.C. against which, the present revision is filed.

2.The gist of the case is that the de-facto complainant/PW1 is the Deputy Registrar of Co-operative Society, Tindivanam. The petitioner/A1 was employed as Salesman and A2 was employed as Secretary at Maharajapuram Market under the control of V.Marudhur Primary



Agricultural Co-operative Society Bank at Villupuram. The petitioner during the period from May, 1998 to July, 1998 was in-charge of the Stores as Salesman, not properly recorded the sale of essential commodities/ration articles, not prepared the bills, misappropriated a sum of Rs.1,24,286.50 and for non-ration articles, misappropriated a sum of Rs.4,908.35 and in sale of gunny bags a sum of Rs.4,000/- misappropriated. In total, the petitioner misappropriated a sum of Rs.1,33,194.85 by creating forged documents and making false entries in the cash book and registers. PW2 is the Supervisor of the Co-operative Bank, PW3 is the Salesman, PW4 is the Enquiry Officer who conducted enquiry under Section 81 of the Tamil Nadu Co-operative Societies Act, 1983 (in short 'the Act') and submitted his report/Ex.P3 dated 22.03.1999. PW5 and PW6 are the Packer, who succeeded the petitioner. PW7 is the Sub Inspector of Police, who received the complaint from PW1, registered a case in Crime No.2 of 2002 for offence under Sections 408, 477(A) and 401 of I.P.C., recorded the statement of PW5 and PW6. PW8 is the Investigating Officer, who took up investigation from PW7, collected all the documents, recorded the statement of witnesses and filed final report in this case.



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3. During trial, on the side of the prosecution PW1 to PW8 examined, Exs.P1 to P18 marked. On the side of the defence, no witnesses examined and no documents marked. On conclusion of trial, the trial Court convicted the petitioner as stated above.

4. The contention of the learned counsel for petitioner is that the petitioner falsely implicated in this case. The shortage of ration and non-ration articles projected by the prosecution is not the period during which the petitioner served as Salesman. During enquiry under Section 81 of the Act, the petitioner raised all these points but the enquiry officer/PW4 not considered the same. In this case, no independent investigation conducted. The Enquiry Report/Ex.P3 and Registers/Exs.P4 to P12, Statement of the Accused/Ex.P13 and other reports/Exs.P14 to P17 all produced by PW4 and taken as gospel truth both by the Investigating Officer and the Trial Court. The materials and documents not independently considered. The documents handled by several persons, the admissibility and relevance to issue not considered. Since there was a statement in Ex.P13 which was received in a deceitful manner, the same projected against the petitioner. The packers and salesmen examined as witnesses in this case admit availability of stock of



articles, further none of the card holders for the rations products made any complaint for non issuance or non availability of the ration items. There was some shortage due to spillage of the ration items, which is due to natural cause, happened over a period of time. These factors not considered, but projected as though the petitioner misappropriated. Further the evidence of PW2 is highly artificial, unbelievable without any corroboration.

5.He further submitted that now the petitioner repaid the shortage amount of Rs.1,33,194.95. The same received by the Society and credited to the Society's account. He further relied upon the judgment of this Court in Crl.R.C.No.1274 of 2010, in which, this Court, considering that the shortage amount in a fair price shop paid, hence modified the conviction. The same benefit can be extended to the petitioner herein also. He further submitted that the petitioner is an aged person with serious health ailments. Hence, prayed to allow this petition.

6.The learned Additional Public Prosecutor strongly opposed the petitioner's contention and submitted that the Trial court convicted the petitioner for offence under Sections 408, 471 and 477-A of I.P.C. but the Lower Appellate Court modified the sentence acquitting the petitioner for



offence under Sections 471 and 477(A) of I.P.C. and convicted the petitioner for offence under Section 408 of I.P.C. He further submitted that the petitioner as a Salesman of fair price shop was entrusted with the essential commodities/ration items. The petitioner is to daily report the sale of fair price items to his superior, namely, A2 in this case, who is the Secretary of the Co-operative Society. The petitioner over a period of time not submitted the daily sale reports and bills. A2 in a tactful understanding, kept quiet and benefited. PW2 in his evidence confirms that A2 regularly comes to the fair price shop and collects money from the petitioner. In this case, finding there were misappropriation and falsification of records, PW1/Deputy Registrar of Co-operative Society nominated PW4 as the enquiry officer invoking Section 81 of the Act. PW4 conducted the enquiry, examined the witnesses including the petitioner and other accused. During enquiry, it was found ration items to the tune of Rs.1,24,286.50 and non ration items to the tune of Rs.4,908.35 and sale of gunny bags to the tune of Rs.4,000/- all not properly accounted and brought to the credit of the Society.

7.He further submitted that in this case Ex.P3 is the Enquiry Report, Ex.P4 is the Stock Register for ration articles, Ex.P5 is the non-ration articles



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stock report, Ex.P6 is the duties and responsibilities register of the officers, Ex.P7 is the Chitta, Ex.P8 is the Head Office responsibility register, Ex.P9 is the attendance register, Ex.P10 is the stock register, Ex.P11 is the receipt book for the period from 29.10.1997 to 27.11.1998, Ex.P12 is the receipt book for the period from 02.04.1998 to 23.09.1998, all considered and examined. During enquiry, the petitioner in Ex.P13 admitted his guilt of misappropriation and gave an undertaking to pay the difference and shortage amount. Ex.P14 is the Office Order. Ex.P15 is the Invoice, Ex.P16 is the Service Register and Ex.P17 is the Note submitted by the enquiry officer/PW4. PW4 conducted detailed enquiry and based on his enquiry report, PW1 lodged a complaint. During investigation, PW2 confirms A2 visiting A1's fair price shop, collecting money periodically. PW3, PW5 and PW6 are the Salesman and Packer. PW7 is the Sub Inspector of Police, who registered F.I.R., conducted initial investigation. PW7 confirmed the shortage of ration and non-ration items in the fair price shop. PW8 is the Investigating Officer, who arrested the petitioner/A1 in this case on 02.09.2003. The petitioner admitted his guilt in this case, gave confession and on conclusion of investigation, charge sheet filed on 10.04.2003. During trial, on the side of the prosecution PW1 to PW8 examined, Exs.P1 to P18 marked. On the side



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of the defence, no witnesses examined and no documents marked. The trial Court on the evidence of witnesses and materials produced had rightly convicted the petitioner.

8.He further submitted that the Lower Appellate Court considered the appeal of the petitioner independently and confirmed that during the period from May, 1998 to July, 1998 misappropriation to the tune of Rs.1,33,194.85 committed by the petitioner and PW4/enquiry officer report confirms the misappropriation. On verification of the records, the Lower Appellate Court found there is no forgery and hence, the petitioner was acquitted for the charges under Section 471 and 477(A) of I.P.C. and convicted for the charge under Section 408 of I.P.C. Hence, prayed for dismissal of the revision.

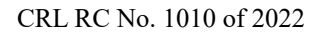
9.Considering the submissions made on either side and on perusal of the material, it is not in dispute that the petitioner a Salesman of the fair price shop and he was to report to the Secretary of the Co-operative Society, who is A2 in this case. During the period from May, 1998 to July, 1998 there was some shortage of ration items found and no corresponding entries found in the registers and shortage of money to the tune of Rs.1,24,286.50 towards ration items and Rs.4,908.35 towards non ration items and Rs.4,000/- towards



sale of gunny bags, in total, shortage of sum of Rs.1,33,194.85 found.

PW1/Deputy Registrar of Co-operative Society nominated PW4 as enquiry officer, conducted enquiry under Section 81 of the Act and gave his report confirming petitioner and other accused are responsible for manipulation, tampering fair price shop records and liability fixed. Based on the enquiry report/Ex.P3, complaint lodged to PW7, who registered F.I.R., conducted initial investigation, thereafter, PW8 took up investigation, examined the witnesses and all the witnesses gave statement confirming the role played by the petitioner.

10.In this case, PW4 is the star witness, the enquiry officer who conducted enquiry under Section 81 of the Act, gave report/Ex.P3 and documents Exs.P1 to P17 marked. The documents marked includes the stock registers, sale register, receipt books, attendance register, duties and responsibilities register and notes to enquiry. Ex.P13 is the statement given by the accused to the enquiry officer admitting guilt and undertaking to repay the shortage amount. The other witnesses, namely, PW3, PW5 and PW6/salesman and packer confirm the shortage and improper maintenance of registers and not following the procedure. PW2 had seen the petitioner giving



பொருத்தம்

C.L.Spl.82, V.மருதுரார் தொடக்க
வேலாண்மை கூட்டுறவு கடன் சங்கம் லிட்.,

தேதி : 193174-85

உ.எண்..... பெயர்
கீழ்க்கண்ட கணக்கிற்காக ரூ.
..... செலுத்தப்பட்டது.
L.F.

..... 1. பங்குத்தொகை	
..... 2. நுழைவுக்கட்டணம்	
..... 3. அனாமத்து	
Due to வரவேண்டியது	123174-85
Due by கொடுபடவேண்டியது	
..... 4. நுகைமதிப்பினர் கட்டணம்	
..... 5. நானாவிதம்	
..... 6. இதர இனம்	
..... மொத்தம்	123174-85

செலுத்துபவர் கையொப்பம்

செயலாளர்

செயலாளர்



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கூட்டுறவு |  நாடாளுமன்றம்

C.L.Spl.82, வி.மருதூர்
நகர கூட்டுறவு கடன் சங்கம் லிட்.,

40, கும்பாபதி தெரு., விழுப்புரம் - 605 001.
V.சுருமாரி, H.A. கட்டிடம்
செயலாளர்

நாள்: 10.11.2025

தொழிலாளர்:
 தலைவர் ஆய்விதரன் அலுவலர்
 உத்தரவு இயக்குநர் துறைமுகம்
 மதுரை.

அங்கீகரிக்கப்பட்ட:
 சி.சி.க. மருதூர் கிளையின் மூலமாக உத்தரவு எண்
 மருதூர் ம.க.க. 82 V.சுருமாரி கட்டிடக்கலை
 உத்தரவு தலைவர் அலுவலர் (தலைவர்) உத்தரவு உள் அங்கீகரிக்கப்பட்ட
 உத்தரவு எண் 02/2025/ப/5 408497, 477(1) I PC
 உத்தரவு அங்கீகரிக்கப்பட்ட உத்தரவு எண் 02/2025-85
 உள் 07.11.2025ல் அங்கீகரிக்கப்பட்ட உத்தரவு எண்
 உத்தரவு எண் 02/2025-85 உத்தரவு எண் 02/2025-85

For C.L.Spl. 82, V.Marudur Urban
 Co-operative Credit Society Ltd.,
 Secretary, Administrator.



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11.It is seen that the petitioner was arrested during investigation on 02.09.2003 and he had been in prison for more than 60 days. The petitioner for the shortage of items and cash of the year 1998, now paid the liability amount of Rs.1,33,194.85, it is almost 27 years passed by and the petitioner is aged and suffering with health ailments.

12.In view of the above, the conviction of the petitioner for offence under Section 408 of I.P.C. is confirmed but the sentence is modified to period already undergone by the petitioner.

13.In the result, the Criminal Revision Case is partly allowed. Consequently, the connected Criminal Miscellaneous Petitions are closed.

05.01.2026

Index : Yes / No
Neutral citation : Yes / No
Internet : Yes/No
Speaking / Non-speaking order
rsi



CRL RC No. 1010 of 2022

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- 1.The Additional District and Sessions Judge (Fast Track Court),
Villupuram, Villupuram District.
- 2.The Judicial Magistrate No.I,
Villupuram, Villupuram District.
- 3.The Station House Officer,
CCIW/CID,
Villupuram District.
- 4.The Public Prosecutor,
High Court, Madras.



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CRL RC No. 1010 of 2022

M.NIRMAL KUMAR, J.

rsi

**Pre-delivery order in
Crl.R.C.No.1010 of 2022
and
Crl.M.P.Nos.5056 and 5058 of 2025**

05.01.2026