



Crl.A.No.38 of 2015

IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON : 19.06.2026

PRONOUNCED ON : 01.07.2026

CORAM:

THE HONOURABLE MR. JUSTICE **G.K.ILANTHIRAIYAN**

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1. K.S.Kuppan
Preventive Officer(inspector)
Customs House, Chennai
Under Suspension W.E.F.29/01/2008,
S/o Late S.K.Sampath Kumar
R/o No.124, Bajanai Koil St
Choolaimedu, Chennai
2. Mrs.Geetha Kuppan
W/o K.S.Kuppan
Personal Assistant
Central Warehouse Corporation
Chennai ,
R/o No.124, Bajanai Koil St
Choolaimedu, Chennai

..Appellant(s)

Vs

The State Rep By
The Inspector Of Police
Central Bureau Of Investigation
Delhi Special Police Establishment
Anti Corruption Branch, III Floor,
Shashtri Bhavan, No.26, Haddows Road,
Chennai – 600 006.

..Respondent(s)

PRAYER: Criminal Appeal filed under Section 374, 380 & 401 of Cr.P.C., to call for the entire records pertaining to CC.No.26 of 2009 on

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the file of the learned IX Additional Special Judge for CBI Cases, City Civil Court, Chennai and allow this appeal preferred by the appellants and set aside the impugned order/judgment dated 20.12.2014 passed by the learned Special Judge for CBI Cases, Chennai in C.C.No.26 of 2009 and direct to refund of the fine amount of Rs.50,000/- each paid by the appellant and discharge the sureties executed for suspension of sentence.

For Appellants : Mr.V.S. Venkatesh

For Respondent : Mr.K.Srinivasan
Special Public Prosecutor CBI Cases.

JUDGMENT

This appeal has been preferred as against the judgment dated 20.12.2014, passed in C.C.No.26 of 2009 on the file of the learned IX Additional Special Judge for CBI Cases, City Civil Court, Chennai, thereby convicting the accused for the offences punishable under Sections 13(2) r/w 13(1)(e) of the Prevention of Corruption Act, 1988 (hereinafter referred to as “the PC Act”).

2. The case of the prosecution is that the first accused was working as a public servant in the capacity of Preventive Officer Customs House, Chennai and the second accused was working as a public servant in the capacity of Personal Assistant Central Warehousing Corporation, Chennai. During the check period between 01.03.2000 to 30.01.2008,



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they have acquired movable and immovable assets and pecuniary resources in their names and in the names of their family members to the tune of Rs.44,79,283.32, which were disproportionate to their known source of income. With the above allegations, the respondent registered the FIR in Crime No.RCMA12008A0009 for the offence punishable under Sections 13(2) r/w. 13(i)(e) of PC Act. After completion of investigation, the respondent has filed final report and the same has been taken cognizance by the Trial Court.

3. In order to bring the charges to home, the prosecution had examined witnesses in P.W.1 to P.W.54 and marked documents in Ex.P.1 to Ex.P.214. On the side of the accused, they had examined D.W.1 to D.W.8 and marked documents in Ex.D.1 to Ex.D.19. On perusal of the oral and documentary evidences, the Trial Court found the accused guilty for the offence punishable under Section 13(2) r/w 13(1)(e) of the PC Act, and sentenced them to undergo rigorous imprisonment for a period of two years and to pay a fine of Rs.50,000/- each, in default to undergo simple imprisonment for a period of six months. Aggrieved by the same, the accused filed the present appeal.



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4. The learned counsel appearing for the appellants submits that as per the FIR which was marked as Ex.P.192, the check period was taken to calculate the disproportionate of movable and immovable assets was 01.01.2001 to 28.01.2008. Whereas the accused were charged for the check period between 01.03.2000 to 30.01.2008. There is no explanation by the prosecution for changing the check period. Further no immovable property purchased is in the name of the first accused and all the properties were acquired in the name of the second accused. Even according to the case of the prosecution, there is no charge under Section 109 of IPC to connect the first accused along with the second accused for the charge under Section 13(2) r/w. 13(1)(e) of the PC Act.

4.1. He further submitted that after receiving the information, without even conducting any preliminary enquiry, straight away FIR was registered. The accused were not given an opportunity to explain about the allegations of disproportionate wealth. Without considering those aspects, the sanctioning authority mechanically accorded sanction to prosecute the accused. It shows the non application of mind on the part of the sanctioning authority. As per the charge sheet, there are no materials to substantiate the charge and the charge sheet itself is bereft of details



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and is not backed by any evidence. Therefore, the prosecution failed to prove the case beyond reasonable doubts.

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4.2. The Trial Court failed to consider the cross-examination of P.W.1 to P.W.5. The Trial Court also failed to consider the statement made by the accused under Section 313 of Cr.P.C. The prosecution had marked Ex.P.139 through P.W.27 and concluded that the total salary of the first accused was Rs.7,54,137/- and rental income was to the tune of Rs.12,33,800/- during the check period. Insofar as the second accused is concerned, her income prior to check period was at Rs.5,19,000/-. However, the Trial Court observed that the accused failed to speak about the family expenses and expenses towards maintenance of the property. In the case of disproportionate assets, the accused have to establish that they had legal source of income and through that they had purchased the properties. They have accounted each and every property that had been purchased through legal sources. Therefore, the accused need not prove what could have been his savings from the source of income.

4.3. He further submitted that the accused never purchased any property prior to the check period and the prosecution failed to establish that the accused had utilised the legal income acquired by them prior to

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the check period itself while purchasing the said properties. The first accused had put in 17 years of service and the second accused had put in 7 years of service prior to the check period. Therefore, the prosecution failed to calculate the salary income before the check period and they had calculated the income only during the check period.

4.4. He further contended that the Trial Court failed to consider the statutory documents such as income tax returns and Form 16 that would categorically establish the source of income to purchase the immovable property. In fact, the accused had examined themselves as D.W.1 and D.W.2 to prove that they had legal source of income through salary and rental income prior to the check period to the tune of Rs.25,06,937/-. He further submitted that though the prosecution had examined witnesses in L.W.41 and L.W.42, they were not examined before the Trial Court as prosecution witnesses. They are the close relatives of the accused and they supported the case of the accused. They had purchased the property and gifted the same in favour of the accused.

4.5. Further, the prosecution had relied upon the Ex.P.17, 117, 118 & 189, without any legal sanctity. The author of those documents were not examined by the prosecution. It is fatal to the case of the



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prosecution. Further, the Trial Court failed to consider that the second accused borrowed a sum of Rs.2,00,000/- from the Central Warehousing Corporation Co-operative Society, during the check period and had repaid the said loan amount. During the said check period, the second accused had share capital of Rs.10/- at the beginning of the check period and it was increased to Rs.20,000/-. Therefore, it cannot be treated as income. Further, the Trial Court also failed to consider that a sum of Rs.1,80,010/- was lent as loan by the Thrift Society. Further the accused would not be able to submit details of income with regard to Sl.Nos.28 & 29 of the statement B appended to the charge sheet for the reason that initially the accused were asked to submit explanation for the period of check from 01.01.2001 to 29.01.2008. Whereas, the prosecution had taken the check period from 01.03.2000 to 30.01.2008.

4.6. He further submitted that the investigation officer failed to conduct any enquiry with regard to the loan availed through various sources by the second accused. In order to substantiate the same, the second accused had examined herself as D.W.2 and marked documents in Ex.D.18 & Ex.D.19 to prove the loan borrowed from the Central Bank of India to the tune of Rs. 6,30,000/- during the check period for the purchase of the properties mentioned in Sl. Nos. 28 & 29 of statement B.



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Further the properties mentioned in Sl. Nos.30, 31, 33, 34, 37 and 39 of statement B were purchased by the second accused from her own savings and had effected payment from her bank account maintained at Central Cooperative Bank, Choolaimedu, Chennai. Therefore, those properties were purchased out of legal source of income by way of salary and rental income and also by availing loan from various banks.

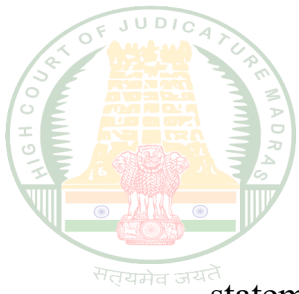
4.7. The learned Counsel appearing for the appellants further submitted that the paternal uncle of the first accused had gifted the property in favour of the second accused, which was mentioned in Sl.No.32 in statement B and he was examined by the prosecution as L.W.42. Further the properties mentioned in Sl.No.35 & 36 in statement B were gifted by her father. The prosecution failed to examine those witnesses L.W.41 & L.W.42 before the Trial Court. In fact, the investigation officer considered the income of L.W.41 & L.W.42, and had given credit to the extent of Rs.4,57,000/- and a sum of Rs.1,19,000/- as their contribution to purchase the property that is shown as Sl.No.32 in statement B, which was marked as Ex.P.178. Therefore, the prosecution failed to prove the charge, even then the Trial Court mechanically convicted the accused. Hence, he prayed to allow this Criminal Appeal.



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5. Per contra, the learned Special Public Prosecutor appearing for the respondent submitted that, though the FIR was registered for the check period between 01.01.2001 to 28.01.2008, after completion of investigation, the accused were charged for the check period between 01.03.2000 to 30.01.2008. It did not cause any prejudice to the accused. Only on the application filed by the prosecution in Crl.M.P.No.2639 of 2017 the period was altered by an order dated 18.07.2018 for the check period from 01.03.2000 to 30.01.2008. However, the accused did not choose to challenge the same. Therefore, now it cannot be disputed and the prosecution prove the charge of acquiring disproportionate assets by the accused for the check period 01.03.2000 to 30.01.2008.

5.1. He further submitted that both the accused being husband and wife, amassed wealth disproportionate to their legal source of income. They failed to explain as to how they purchased the properties in the name of the second accused as shown in Sl.Nos. 32, 35 & 36 in statement B of the second accused which was marked as Ex.P.178. The sanctioning authority accorded sanction to prosecute the second accused which was marked at Ex.P.2. The order of sanction to prosecute the first accused was marked as Ex.P.6.



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5.2. He further submitted that the second accused had furnished

statements of source through which the properties were acquired and the said statements were marked as Ex.P.178, during the check period. As per the statement B, the properties mentioned at Sl.No.27 & 28 were acquired by the second accused partially from her saving and partially from the loan sanctioned by the Central Bank of India, Triplicane. However, the said amount was not reflected in the statement C of the second accused income. Further there was no cross-examination of P.W.41. Further nowhere in Ex.P.122 and Ex.P.179, there is no specific mention that the sale considerations were fulfilled from the personal savings of the father of the second accused.

5.3. The defence relied upon Ex.D.10, the compromise decree dated 07.03.2011, on the basis of the memorandum of compromise, it can be seen that the properties mentioned in Sl.Nos.35 & 36 were acquired out of the own earning of the father of the second accused. However, the suit was filed after the registration of the FIR. Therefore, the decree obtained by way of compromise is “judgment in personam”. In the absence of any corroborating evidence, the judgment of the civil Court is not acceptable in the case on hand to prove the innocence of the accused.



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5.4. Further L.W.41 & L.W.42 were not examined by the prosecution for the reason that L.W.42 expired on 19.11.2010. Therefore in the absence of any documentary evidence, the contention of the defence was not considered by the Trial Court and properties in Sl.Nos.35 & 36 which were gifted by the father of the second accused cannot be accepted. Therefore, the prosecution categorically proved the charge and the Trial Court rightly convicted the accused and it doesn't warrant any interference from this Court.

6. Heard the learned Counsel appearing on either side and also perused the materials placed before this Court.

7. There are two accused in this case in which the appellants are arrayed as A1 & A2 and they are husband and wife. A1 had joined as Lower Divisional Clerk in Customs House, Chennai and he was serving in various departments in Customs House. Subsequently he was promoted to the post of Preventive Officer and was serving in that capacity during the period 13.08.1983 to 30.01.2008. The second accused had joined as Stenographer in Central Warehousing Corporation at Bombay and subsequently got transferred to Chennai in the Central

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Warehousing Corporation, Regional Office, Chennai. During the check

period, she was promoted to the post of Personal Assistant and she had worked at several places in Chennai.

8. The father of the first accused died and as such he was brought up by his grandfather and his paternal uncle. The first accused's uncle was examined and his statement was recorded under Section 164 of Cr.P.C., as L.W.42. In fact, he was given appointment on compassionate ground on the demise of the first accused's father on condition that he should take care of the first accused. He was also with the first accused and during the check period, he received salary of Rs.12,000/- per month. The second accused got married to the first accused and gave birth to two children. While being so, they were charged under Section 13(2) r/w. 13(1)(e) of the PC Act alleging that they amassed movable and immovable properties in their names and also in the names of their children during the check period 01.03.2000 to 30.01.2008 to the tune of Rs.44,79,283/-. It was disproportionate to their known source of income.

9. As per the FIR, the check period was mentioned as 01.01.2001 to 28.01.2008. Subsequently, the accused was charged for the check period between 01.03.2000 to 31.01.2008 as per the order passed in



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Crl.M.P.No.2639 of 2014 dated 18.07.2014. However, the same was not challenged by the accused. Further, the accused failed to establish that alteration of check period in the charge sheet, caused any prejudice to them. Therefore, the first contention of the accused cannot be countenanced to set aside the order of conviction.

10. Though the accused failed to challenge the order of permitting the prosecution to alter the check period, admittedly the accused were not given opportunity to submit their explanation for the alleged acquisition of property during the period which was altered by the prosecution and that had caused prejudice to the accused. If they were given an opportunity to submit their explanation, they would have explained properly about the source of income for the purchase of the properties. Further, the prosecution failed to consider the anterior period of income of the accused. Therefore, selection of particular period for assessment and determining the disproportionate assets itself is arbitrary and had caused great prejudice to the accused.

11. The period must be such as to enable a true and comprehensive picture of the known source of income and the pecuniary resources and property in possession of either the public servant himself



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or of any other person on his behalf which is alleged to be so

disproportionate. In the case on hand, the period of eight years cannot be said to be incapable of yielding such a true and comprehensive picture.

The assets spilling over from the anterior period, if their existence is probablised, would, of course, have to be given credit-to on the income side and would go to reduce the extent and the quantum of the disproportion.

12. Admittedly, the properties which were allegedly purchased by the accused is disproportionate to the source of income in the name of the second accused. However, both the accused were called for submitting their explanation for the check period as per the FIR ie., from 01.01.2001 to 21.08.2008. Therefore, insofar as the property purchased by the registered sale deed dated 05.07.2000 to the value of Rs.1,18,818,-/ and another property purchased by the registered construction agreement dated 08.06.2000 are concerned, the second accused failed to submit any explanation in her statement. Thereafter, the prosecution altered the check period as 01.03.2000 to 30.01.2008 for which, the accused were not called for any explanation. Further, those property details including the loan which were availed by the second accused and the relevant documents were duly handed over to the



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Investigating Officer, who deposed as P.W.53, during the investigation itself. It clearly shows that the said properties were purchased from the legal source of income and both the properties were shown as Sl.Nos.28 & 29 in statement B of the second accused.

13. Insofar as the property listed in Sl.No.32 in Statement B of the second accused is concerned, it was gifted during the year 2002 by the paternal uncle of the second accused. In this regard, the Investigating Officer enquired L.W.42 on 20.11.2008. However, the prosecution failed to examine L.W.42 as witness before the Trial Court since he expired on 19.11.2010. The death certificate of L.W.42 was marked as Ex.D.4 through D.W.1. Further he explained that the value of the land is Rs.1,17,000/- and the construction cost is Rs.6,77,250/-. Though the prosecution had examined the Power of attorney of the said property as P.W.21 and the builder of the property as P.W.47, the prosecution had failed to produce any construction agreement between the builder and the purchaser.

14. That apart, the paternal uncle of the second accused viz., L.W.42 filed suit in O.S.No.6250 of 2008, even before his statement, to safeguard the interest of his earnings and the properties. It was decreed by



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the judgment and decree dated 17.04.2009 and the same was marked as

Ex.D.9. Further, while recording the statement, he categorically stated about his employment, salary particulars and that he gifted the property in favour of the second accused. If he was examined before his demise by the prosecution, those facts would have come to light. The accused also could have examined him as a defence witness. In fact, even before filing the final report, the investigating officer failed to consider those documents to exclude the said property from the list of disproportionate assets.

15. Insofar as the properties in Sl.Nos.35 & 36 of statement B of the second accused are concerned, the property in Sl.No.35 was purchased by the second accused for the total sale consideration of Rs.2,95,934 and the property in Sl.No.36 was purchased for the value of Rs.7,74,352/-. The property in Sl.No.35 is nothing but undivided share of the total extent to the tune of Rs.2,95,934 and the property in Sl.No.36 is nothing but construction cost of the flat to the tune of Rs.7,74,352/-. It was gifted by the father of the second accused. He was working as Personal Assistant to the Regional Transport Officer, Pudukkottai and retired from service during the year 1998. He had legal source of income for the purchase of the said property viz., retirement benefits and personal savings.

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16. Though those details were furnished by the second accused in her statement, the investigating officer failed to enquire the same with the parents of the second accused. In fact, the mother of the second accused filed suit to safeguard her interest over the property and obtained decree on 07.03.2011 and the same was marked as Ex.D.10. Subsequently, the second accused's mother also died on 02.03.2012 and her death certificate was marked as Ex.D.11.

17. Insofar as the property in Sl.No.37 in the statement B is concerned, the said property was acquired by the second accused on 25.04.2006 for the value of Rs.4,20,000/- by obtained loan from the IDBI Bank to the tune of Rs.3,89,000/-. P.W.39 had spoken about the receipt of loan application and sanction of loan amount. Initially, the second accused paid monthly installments from 31.05.2006 to 30.09.2007. The said amount had not been reflected by the Investigating Officer in the Statement C as income. But a sum of Rs.33,410/- had been shown as expenditure incurred towards interest in the Statement D for the home loan availed by the second accused. Therefore, the said property was purchased by availing loan through known source of income.



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18. Insofar as the properties in Sl.Nos.38 & 39 in Statement B

are concerned, the same were acquired on 05.01.2004 for the total sale consideration of Rs.2,93,250/-. It was also acquired by availing loan from the IDBI Bank to the tune of Rs.2,00,000/- and the same was also spoken by P.W.39. Though the prosecution referred the expenditure to the tune of Rs.1,20,000/- towards cost of laying tiles and wood work in the property situated at No.124, Bajanai Kovil Street, Choolaimedu, Chennai, the said expenses did not corroborate with any evidence. No evidence has been produced by the prosecution and no one had spoken about the said expenditure.

19. Further the plausible explanation submitted by the second accused satisfactorily explains that the properties were purchased from the legally sourced money. The duty of the Investigating Officer has been clearly explained by this Court in ***Crl.A.(MD)No.308 of 2011*** dated ***31.01.2019***, in the case of ***P.Suyambu Vs. State*** which held as follows :-

“9. In a case of this nature, where allegations are made against the public servant that he had assets disproportionate to the known sources of his income, the duty of the Investigating Officer is as follows:-

(a). The Investigating Officer should assess the value of the assets of the public servant immediately



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prior to the check period with relevance to the tax returns of the concerned persons and also loans and other incomes available to the person and also about the liability of the person prior to the check period.

(b). The actual income during the check period and the expenditure actually incurred by the public servant should be calculated without any inflation and on a reasonable basis.

(c). The total income during the check period and assets prior to the check period must be taken together as the total assets of the public servant from which the actual expenditure and amounts saved either by cash or by properties must be deducted from the total amount and see whether there is much disproportion to the known sources of income of the public servant and the asstes on his hand. While making the calculation regarding the value of the properties and expenditure a reasonable margin has to be given this way or that way to find out the truth. Such kind of procedure to be adopted only by an unbiased Investigating Officer. There should be no suppression of income or under estimation of the income of the accused or inflation of the expenditure or inflation of the assets of the accused.

(d). The Investigating Officer should not suppress any of the income, by way of loan or gift while considering the income of the public servant.



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(e). Similarly after finding out that there is any disproportionate wealth in hands of the public servant beyond his known sources of income, the accused must be given an opportunity to explain the same. Failure to give an opportunity to the accused to explain the same is fatal to the prosecution.”

Therefore, if the accused are not given opportunity to explain, the same is fatal to the prosecution. Now the accused were convicted for the offence punishable under Section 13(2) r/w. 13(1)(e) of the PC Act.

20. It is relevant to extract the provision under Section 13(1)(e) of the PC Act as follows :-

“13. Criminal misconduct by a public servant.—

1[(1) A public servant is said to commit the offence of criminal misconduct,—

-(1) A public servant is said to commit the offence of criminal misconduct, -

(a)..

(b)..

(c)..

(d)..

(e) if he or any person on his behalf, is in possession or has, at any time during the period of his office, been in possession for which the public servant cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of



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income.

Explanation. For the purposes of this section, "known sources of income" means income received from any lawful source and such receipt has been intimated in accordance with the provisions of any law, rules or orders for the time being applicable to a public servant."

Thus it is clear that the prosecution has to prove that a public servant charged of criminal misconduct thereunder is in possession of pecuniary resources or property disproportionate to his known source of income, at any time during the period of his office. Such possession of pecuniary resources or property disproportionate to his known source of income may be of his or anyone on his behalf as the case may be. Further he would be held guilty of such offence of criminal misconduct, if he cannot satisfactorily account such disproportionate pecuniary resources or property.

21. Therefore, the primary burden to bring a person to the charge of criminal misconduct would be on the prosecution to establish beyond reasonable doubt that the public servant either himself or through anyone else had at any time during the period of his office been in possession of pecuniary resources or property disproportionate to his known sources of income and it is only on the discharge of such burden by the prosecution,



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he shall be prosecuted. If the prosecution fails to prove that the property acquired by the public servant is disproportionate to his known source of income, the said public servant would not be required to provide any explanation. When the public servant is facing such a charge, he cannot be compelled to furnish any explanation in the absence of the proof of the allegation that he is in possession of any pecuniary resources or property disproportionate to his known source of income. However, in the case on hand, the prosecution failed to prove that the accused amassed movable and immovable property disproportionate to their known source of income.

22. Admittedly, L.W.42 was staying along with the accused and he had separate source of income. Therefore, there was unverifiable expenditure on kitchen, household, clothing etc. Therefore, those expenditure should be taken as 1/3rd of the gross salary as the last resort after attempting to quantify the expenses broadly under each of these heads by verification. The salary used as the base for computing unverifiable expenditure as above should be taken net of income-tax paid, as per the standing instruction given by the respondent to the investigating officers. However, in the case on hand, the same was not followed by the Investigating Officer. The Investigating agency cannot be

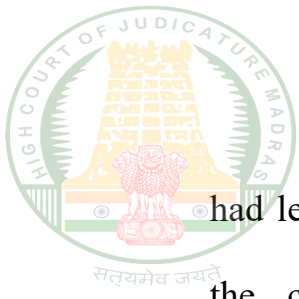


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allowed to deduct 1/3rd of the gross salary of the accused on account of household expenditure and in the interest of justice, the prosecution is only allowed to deduct 10% of the gross salary of the accused under the head of kitchen expenses.

23. Further all the properties were purchased by the second accused during the check period. As rightly pointed out by the learned counsel appearing for the appellants, in the case of disproportionate assets, it is not necessary for the accused to produce documentary evidence to prove their savings prior to the check period. The accused had never purchased any property prior to the check period and the prosecution failed to establish the used legal income acquired by the accused prior to check period in purchasing the properties in question. Non-consideration of legal source of income which was derived by the accused by way of salary and rental income as reflected in the income tax return and Form-16 by the prosecution would categorically establish that the same was not taken into consideration by the Trial Court as well.

24. In fact during the investigation, the Investigating Officer also failed to verify the same. Therefore, the accused were constrained to examine themselves as witnesses viz., D.W.1 & D.W.2 to prove that they



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had legal source of income by way of salary and rental income prior to the check period to the tune of Rs.25,06,937/-. However, the Investigating Officer failed to investigate about the loan borrowed by the second accused to the tune of Rs. 2,00,000/- each from IDBI bank and Cental Central Cooperative Bank, Choolaimedu and Rs.6,30,000/- from Central Bank of India. It was categorically established by D.W.2 by marking Ex.D.18 & Ex.D.19 for the purchase of the property shown as Sl.No.28 & 29 in statement B.

25. Further though the prosecution had examined one Ravi Appasamy as P.W.41, the Trial Court wrongly mentioned that P.W.1 is Govindarajan and he had stated that the amounts were made by the second accused on various dates and there was no cross examination of P.W.41 from the side of defence. Further, L.W.41 & L.W.42 were not examined by the prosecution. Even in the statement recorded under Section 161 of Cr.P.C., from L.W.42, the Investigating Officer failed to questioned about the property gifted by L.W.42 in favour of the second accused. Further, the judgment and decree which were marked as Ex.D.9 dated 17.04.2009, were ordered much prior to the charge sheet filed by the respondent. Even then, the Investigating Officer failed to examine the party to the suit in O.S.No.8933 of 2008, who is the mother of the second



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accused. Therefore, it cannot be said that the Civil Court judgment marked by the accused are judgment in personam, since those were not corroborated by the evidence.

26. In over all circumstances, the Investigating Officer failed to conduct proper investigation on the basis of the statement submitted by the accused which was marked as Ex.P.178. If the accounts rendered by the accused were properly investigated and considered, there would not have been any question of disproportionate of assets. Therefore, the accused have satisfied this Court by way of explanation and by marking evidences, that the properties acquired by them are from their proper legal source of income. In fact, the first accused neither acquired any asset in his name nor in the names of his family member.

27. In view of the above discussions, this Court finds that the prosecution fails to prove the charge beyond reasonable doubt and as such the benefit of doubt goes in favour of the accused. Accordingly, the conviction and sentence imposed on the appellants in the judgment dated 20.12.2014, passed by the learned IX Additional Special Judge for CBI Cases, City Civil Court, Chennai, in C.C.No.26 of 2009, are hereby set aside. The appellants/accused are acquitted of all charges in C.C.No.26 of

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2009 on the file of the learned IX Additional Special Judge for CBI

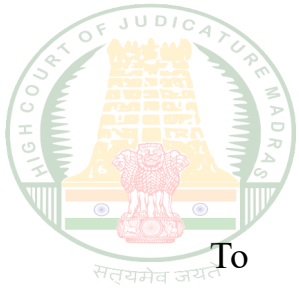
Cases, City Civil Court, Chennai. Fine amount, if any paid, shall be refunded to the appellants/accused forthwith. Bail bonds, if any executed, shall stand cancelled.

28. In the result, the Criminal Appeal stands allowed.

01.07.2026

Index : Yes/No
Neutral citation : Yes/No
Speaking/non-speaking order

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To

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1. The Special Judge for CBI Cases,
City Civil Court, Chennai.
2. The Inspector Of Police
Central Bureau Of Investigation
Delhi Special Police Establishment
Anti Corruption Branch, III Floor,
Shashtri Bhavan, No.26, Haddows Road,
Chennai – 600 006.
3. The Public Prosecutor,
Madras High Court,
Chennai.



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