



*Crl.R.C.No.424 of 2025*

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 22.06.2026

CORAM :

**THE HON'BLE MR.JUSTICE G.K.ILANTHIRAIYAN**

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State of Tamilnadu represented by  
The Inspector of Police,  
Vigilance and Anti Corruption,  
Thiruvallur.

.. Petitioner

**Versus**

M.R.Gopalakrishnan

.. Respondent

**Prayer :** Criminal Revision Case is filed under Section 397 r/w 401 of Cr.P.C.,/438 r/w 442 of B.N.S.S, to set aside the order of discharge of the respondent/accused-1 passed in Crl.M.P.No.4847 of 2021 in Special C.C.No.1 of 2020, dated 09.09.2024 by the Special Judge-cum-Chief Judicial Magistrate Court, Thiruvallur and allowing the charges of the respondent/accused-1 for the offence under Sections 120(b), 109, 403, 409, 420, 465, 468, 471, 477(A) of I.P.C and Section 13(1)(d) and 13(1)(c) r/w 13(2) of Prevention of Corruption Act, 1988.

For Petitioner : Mr.R.Ganesh Kumar,  
Counsel for Government of Tamil Nadu  
(Criminal Side)

For Respondent : Mr.A.Natarajan, Senior Counsel,  
for Mrs.A.Madhumathi



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**ORDER**

This Criminal Revision Case is filed as against the order, dated 09.09.2024 passed in Crl.M.P.No.4847 of 2021 in Spl.C.C.No.1 of 2020 by the learned Special Judge-cum-Chief Judicial Magistrate, Thiruvallur, whereby, allowed the petition to discharge the respondent/first accused from all the charges.

2. The respondent is arrayed as the first accused and he is facing three charges as per the Final Report filed by the Petitioner / Police in Crime No.2 of 2016. The case of the prosecution is that the respondent, while working as General Superintendent of Tamil Nadu Kadhi and Village Industrial Board at Kuralagam, Chennai and also while holding additional post as Development Officer, entered into conspiracy with other accused persons and obtained pecuniary advantage by misappropriation and thereby, caused loss of Rs.7,66,871/- to the Government.

3. On the complaint, the Petitioner / Police registered an F.I.R in Crime No.2 of 2016 and after completion of the investigation, filed Final Report and the same has been taken cognizance in Spl.C.C.No.1 of 2020



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on the file of the learned Special Judge and Chief Judicial Magistrate,

Thiruvallur. As per the Final Report, the following are the charges framed against the accused persons:-

I. A.3, the Junior Assistant / Store Keeper made false entries in bill No.108 as if he purchased 6 item of raw materials and also in the stock register. The specific allegation in these charge as against the petitioner / A.1 is that he signed the stock entries in the invoice bills as if he verified and in collusion with A3, A1 caused misappropriation and loss to the government.

II. A.4 Ganeshraj said to have transported 2721.5 kgs of "B" sole leather for amount of Rs.7,66,871/- from Erode to Perambur through Seenu Transport under invoice No.910 dated 21.08.2010. In which, A.3 as store keeper signed the delivery challan and invoice bills for the receipt of delivery of raw material and made false entry. In connection to these charge the allegation against the petitioner / A.1 is that the petitioner / A.1 purposely aided the illegal activities of other accused.

III. A.3 who worked as Store Keeper at Perambur Leather Unit, received raw materials for the production of 5000 pairs of boots to the value of Rs.2,33,096/- but he accounted only 3020 pairs of boots by availing wages of Rs.1,55,455/- and concealed 1980 pairs of boots and misappropriated the sum of Rs.1,16,548/- under job No.11. In job No.19 to 21 the raw material supplied for production of 2600 pairs, and it was not accounted, and thereby he caused a loss to sum of Rs.1,41,394/- to the board. The accused A.2 failed to verify a material supplied by S. Pramila trading company with an entry of stock register and prepared a voucher. In this action of the other accused, the petitioner / A.1 charged as Authority for giving sanction for the fund for private company he colluded with the other accused and facilitated the sanction of fund to the private company.

IV. A.3 as the Store Keeper in the year 2010 received a raw material supplied by the Taj Leather Limited and as per stock register 2345 pairs are finished and A.4 in collusion with A.7 suppressed 255 pairs and made a false entry for which the A1 failed to verify register as he colluded with his subordinates.



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V. During the period of 2009 and 2010 A.3 received Rs.1,70,000/- as wages for advance production which was sanctioned by A.2 Udayakumaran but A.3 accounted only sum of Rs.68,000/- in the register, the remaining amount remains misappropriated. It is alleged in final report that, the petitioner / A.1 has not taken steps for the unaccounted money by A.3.

VI. That A.6 Ilangovan who worked as Leather Supervisor at Ambathur Leather Unit, accounted in the Stock Register for the period from 18.11.2009 and 30.12.2009 for job No.39, for 900 numbers of rifle slings accounted for Rs.36,000/- as if he received 900 numbers of rifle slings. Likewise in Job No.41 and 68 he wrongly accounted as if he received 570 and 569 numbers of frog scabbard. The petitioner / A.1 as being General Superintendent holding the post of Development Officer failed to check verify the stock register and the availability of raw materials as maintained by A.6.

VII. A.6 Ilangovan made wrong entry as if on 07.08.2010 purchased 838 empty boxes cost of Rs.45/- for the value of Rs.37,710/- and misappropriated the said amount. The petitioner / A.1 as being the General Superintendent also holding additional charge as Development Officer during that period failed to verify the stock register. Likewise, for the Ambathur leather Unit in job No.29, 32, 33 and 34 the kattai leather was used and the price is fixed at Rs.6.50 per unit by the board but petitioner / A.1 shown the price 5.51 per unit thereby caused the revenue loss to the Government.

VIII. In the year 2010, 9 items of raw materials were purchased from Karthiya Enterprises vide invoice No.593 dated 03.06.2010 for the amount of Rs.5,02,100/-, out of this 9 items, 2500 Simmco threads was not accounted by the A.6 Ilangovan in stock register and swindle the amount to the value of Rs.46,875/- Without verification the other accused Udayakumaran made entry of the same and sanctioned the full amount of Rs.5,02,100/-. So far as the petitioner / A.1 concerned it is alleged that, he aided the said offence.

IX. A.6 Elangovan the Manager cum Store Keep leather unit made an entry under job no.34 and 52 that he received 500 DCM zaggerin leather worth Rs.2,73,000/- under invoice no.29 dated 09.12.2009 and it was signed by A.4 in the stock register but on verification no such raw material was send by such alleged private person to



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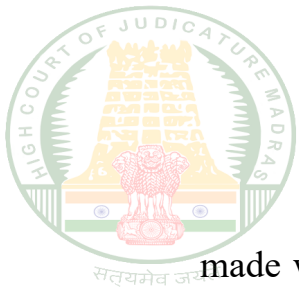
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the unit office. But, petitioner / A.1 without verifying the same recommended for the bill amount to the Chief Executive Officer.

X. A7 Manoharan as being the Development Officer sanctioned himself Rs.15,000/- for cleaning charge of Perambur Foot Wear Unit, under voucher No.223 dated 20.12.2010 and Rs.38000 in voucher 264 for building maintenance without such alleged expenditure. It was not being verified by the A.1 before it was recommended to CEO.”

4. Insofar as the respondent is concerned, the fourth accused had transported 2721.5 kgs of ‘B’ sole leather for the amount of Rs.7,66,871/- from Erode to Perambur through Seenu Transport on 21.08.2010. The third accused, as a Storekeeper, signed the delivery challan and invoice bills for the receipt of delivery of raw materials. The respondent/first accused purposely aided the illegal activities of the other accused persons. As per the document Nos.40 to 42, the stock under the charge was received by the third accused. Therefore, the allegation is only as against the third accused and while the respondent was holding additional charge and also having office at Kuralagam, non-verification of stock register, maintained by the third accused, cannot attribute any conspiracy on the part of the respondent/first accused.

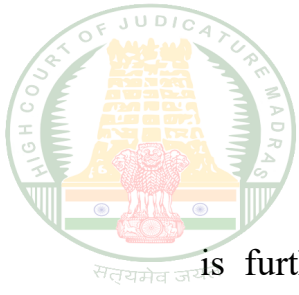
5. Insofar as the seventh charge is concerned, the sixth accused



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made wrong entry as if on 07.08.2010, purchased 838 empty boxes at the cost of Rs.45/- for the value of Rs.37,710/- and misappropriated the said amount. The respondent/first accused, being the General Superintendent, failed to verify the stock register. Further, the Ambathur Leather Unit, in job Nos.29, 32, 33 and 34, the kattai leather was used and the price was fixed at Rs.6.50 per unit by the board, but, the respondent/first accused shown the price as Rs.5.51 per unit, thereby, caused the revenue loss to the Government. However, the said entry was made by the sixth accused and the respondent/first accused failed to verify the correctness of the entry made by the sixth accused. Since the respondent/first accused was holding additional charge, he failed to verify those entries made by the sixth accused, in which also, there is no conspiracy on the part of the respondent/first accused to take any undue advantage.

6. Insofar as the charge No.10 is concerned, the seventh accused sanctioned himself Rs.15,000/- for cleaning charge of Perambur Foot Wear unit under voucher No.223, dated 20.12.2010 and Rs.38,000/- in voucher No.264 for building maintenance without such alleged expenditure. It was also verified by the first accused before it was recommended to CEO. It



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is further alleged that as per the document Nos.44 and 45, when the respondent/first accused was in charge from 07.08.2010 to 03.12.2010, a voucher for a sum of Rs.15,030/- was misappropriated. The respondent was not incharge of the said unit and in fact, he was discharged even before the said period. Therefore, no charge is made out as against the respondent and as such, the Trial Court has rightly discharged from all the charges. Hence, this Court finds no infirmity or illegality in the order, dated 09.09.2024 passed in Crl.M.P.No.4847 of 2021 in Spl.C.C.No.1 of 2020 passed by the learned Special Judge-cum-Chief Judicial Magistrate, Thiruvallur.

7. Accordingly, this Criminal Original Petition is dismissed.

22.06.2026

Index : yes/no  
Speaking order/Non-speaking order  
Neutral Citation : yes/no  
grs

To

1. The Special Judge-cum-Chief Judicial Magistrate, Thiruvallur.
2. The Public Prosecutor, High Court of Madras.



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**G.K.ILANTHIRAIYAN, J.**

grs

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